



**RECIPROCAL MEMBERSHIP AGREEMENT (RMA) BETWEEN
HKIAAT AND CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND
(ABN 50 084 642 571) (CA ANZ)**

I. General Conditions

Members of HKIAAT who have completed the following admission requirements:

- the Accredited Accounting Technician Examination;
- the Professional Assessment; and
- one year full-time relevant accounting experience.

shall be considered as having sufficient qualification for admission as CA ANZ Accounting Technician members.

Members of HKIAAT who were admitted before the launch of the above requirements shall also be considered as having sufficient qualification for admission as CA ANZ Accounting Technician members.

CA ANZ Accounting Technician members who have completed the following admission requirements:

- two years equivalent full-time study including specified accounting and business topics (the New Zealand Diploma in Business, or degree-level study or New Zealand unit standards, or a combination of these);
- one year's full-time equivalent general practical experience;
- one year's full-time equivalent specified practical experience with supervision by a registered mentor; and
- the Accounting Technicians' Professional Competence Programme (currently the Foundations, previously Professional Competence Examination 1).

shall be considered as having sufficient qualification for admission as members of HKIAAT.

CA ANZ Accounting Technician members who were admitted before the launch of the above requirements shall also be considered as having sufficient qualification for admission as members of HKIAAT.

Applicants (i) must be of good character and reputation (ii) must be members in good standing of the first body and (ii) must not be the subject of any disciplinary complaint which has been proved or is pending against them.

II. Discipline and Enforcement

Full disclosure of any sanctions imposed on the applicant or disciplinary proceedings taken against him relating to the practice of accounting technician in any other country must be made at the time of application.