



RECIPROCAL MEMBERSHIP AGREEMENT (RMA) BETWEEN HKIAAT AND UKAAT

I. General Conditions

Members of HKIAAT are eligible to apply for full membership of UKAAT, if done so by 31st December 2020, and through completion of the following admission requirements:

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

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

Full Members of UKAAT who have completed the following admission requirements:

- AAT Accounting Qualification; and
- the achievement of competency based work exercise requirements

shall be considered as having sufficient qualification for admission as members of HKIAAT. Such applications must be received by HKIAAT by 31st December 2019.

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

To apply, applicants should:

- (i) be of good character and reputation;
- (ii) be members in good standing of the first body;
- (iii) not be the subject of any disciplinary complaint which has been proved or is pending against them; and
- (iv) have complied with the Continuing Professional Development requirements.

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.