



RECIPROCAL MEMBERSHIP AGREEMENT (RMA) BETWEEN HKIAAT AND UKAAT

I. General Conditions

Members of HKIAAT who have completed the following admission requirements:

- 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 members of UKAAT.

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.

Members of UKAAT who have completed the following admission requirements:

- AAT Accounting Qualification;
- the support of a professional referee; and
- an approved period of accounting work experience

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

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.

Applicants (i) must be of good character and reputation (ii) must be members in good standing of the first body and (iii) 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.