

Internationally Designated Accountants Membership Process Members of a GAA Member Body

Type of Agreement: Mutual Recognition Agreement (MRA)

Effective date: January 1, 2018

Termination date: January 1, 2023, subject to renewal

A “member body” is one of the following professional accounting bodies:

- The Institute of Chartered Accountants of Ireland
- The Institute of Chartered Accountants of England & Wales
- Chartered Accountants Australia & New Zealand
- Institute of Chartered Accountants of Scotland
- South African Institute of Chartered Accountants
- The Hong Kong Institute of Certified Public Accountants
- The Institute of Chartered Accountants of Zimbabwe

Eligibility

Applicants must at the time of application with CPA Nova Scotia:

- Have evidence of legal entitlement to work in a CPA Canadian jurisdiction or be prepared to provide evidence of entitlement to work within the first two years of membership; and
- Be a member of good standing of one of the designated accounting bodies listed above, having completed the education, examination and practical experience requirements of the member body. The MRA is not binding for members who have achieved the membership through another agreement.

Good standing with the parent accounting body must be maintained until admission to CPA Nova Scotia membership.

Applicants must submit the following documentation:

- *A completed MRA/RMA International Applicant Form (attached)*
- *A completed Request for Certification of Membership with a GAA member body letter (attached)*

In addition, members from any of the above member bodies are required to successfully complete the CPA Reciprocity Professional Development Course (CPARPD) by the second anniversary of the date of admission to membership. This course consists of approximately 20 hours of online study in Canadian tax, law and ethics in modular form. Proof of completion must be provided to CPA Nova Scotia.

Applicants must also meet all the requirements for registration as a member under the CPA Nova Scotia By-laws, including Section 218, which requires applicants to obtain their examination and experience requirements of the GAA member body designation outside of a CPA Canada jurisdiction.

Note: Admission as a member under this route does not automatically provide a member with the right to offer public accounting services to the public as an engagement partner responsible for the audits of financial statements. Members are required to meet CPA Nova Scotia's [Public Accounting Licensing Requirements](#).

Required Fees

The following fees apply:

Application for Membership by International Reciprocity - \$400.00 + HST (\$460.00)

In addition, payment of membership fees according to the category of membership, prorated to the nearest full month of membership, will be required.

Pre-Arrival

Initial application can be completed pre-arrival to Canada.

The information on this form is collected, stored and used in accordance with any privacy legislation in the province to which you are applying, and is collected for the purpose of processing your application for membership. Questions or concerns about the collection and use of the information should be directed to the Privacy Officer of the provincial/regional CPA body of which you are requesting membership. Contact information is available on page 5 of this form.

Complete the form and send to the province/region where you intend to seek registration.

A. PERSONAL INFORMATION*

Title: Mr. Ms. Mrs. Miss Other/Prefer not to answer Gender identity: F M Other

Registered Name: (Attach proof of legal name)

Family name:

Given name(s): Birth date: (mm/dd/yyyy)

Former Legal Name (name under which the professional accounting qualification of the accounting body outside Canada was gained if different from Registered Name indicated above):

E-mail:

Check if this is your preferred email address

Postal address: Unit:

City: Province/State:

Postal/Zip Code: Country:

Residential Phone: Residential Fax:

Check if this is your preferred mailing address

B. CURRENT EMPLOYMENT

Employer Name: Position Title:

Employer Address: Unit:

City: Province/State:

Postal/Zip Code: Country:

Employment Phone: Employment Fax:

Employment Email:

Check if this is your preferred mailing address Check if this is your preferred email address

*It is your responsibility to keep your contact information current with your CPA body. By providing an email address, you will receive important regulatory communications by email.

C. REGISTRATION

I intend to seek registration in the province/region of:

Have you previously been an applicant or registrant of another provincial/regional CPA body? Yes No

If the answer is Yes, please specify which CPA body:

D. LANGUAGE PREFERENCE

All documents must be in French or English if you applying in Quebec or New Brunswick, and in English if you are applying in all other provinces/regions.

I understand and can speak and write in: English French Both English and French

E. PROFESSIONAL ACCOUNTANCY QUALIFICATIONS

List the details of your Professional Accountancy qualifications.

Name of professional accounting body	Membership number and designation	Date of the final exam passed (mm/dd/yyyy)	Country or State in which the designation was earned	Date admitted as member (mm/dd/yyyy)	Last date as member in good standing (mm/dd/yyyy)

F. EDUCATION INFORMATION

Starting with the most recent, please list the details of your post-secondary education, including all colleges, universities and institutions you attended.

Degree(s) (BCOMM, BA, etc.)	Name of institution, city and country	Date received (mm/dd/yyyy)

G. PRE-QUALIFICATION EXPERIENCE

Starting with the most recent, provide the following information as it pertains to your relevant work experience prior to earning your accounting credential. Attach separate page(s) if more space is required..

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

H. POST-QUALIFICATION EXPERIENCE

Starting with the most recent, provide the following information as it pertains to your relevant work experience after earning your accounting credential. Attach separate page(s) if more space is required.

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

I. LICENSURE / AUTHORIZATION TO PRACTICE

If you intend to practice public accounting, contact the provincial/regional CPA body in which you intend to practice, as public accounting eligibility requirements vary by jurisdiction.

J. PERMISSION TO WORK OR STUDY IN CANADA

Are you lawfully permitted to work or study in Canada?

Yes No

Are you lawfully permitted to work or study in Bermuda? (if applicable)

Yes No

K. APPLICANT'S CHARACTER

PLEASE USE A SEPARATE SHEET TO EXPLAIN ANY 'YES' ANSWERS	YES	NO
Have you ever been convicted of a criminal offence or other similar offence for which a pardon has not been granted or are there any charges pending against you?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever had a professional licence or permit suspended or revoked as a result of a disciplinary matter?	<input type="checkbox"/>	<input type="checkbox"/>
Are you, or have you ever been, subject to a disciplinary decision by a regulatory body, or a professional body?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever been expelled from a professional society or institute?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvency?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever been found guilty of a violation of securities regulatory authority legislation or tax authority legislation?	<input type="checkbox"/>	<input type="checkbox"/>

I declare that the above information and all other information given in this application are true and correct. I acknowledge and agree that it is my responsibility to provide the CPA body with all required information and documentation acceptable to the CPA body and to pay to the CPA body the applicable fee for this application. I further acknowledge and agree that the CPA body may not consider this application to be complete in all respects and may not process, assess or accept this application if any of the required information or documentation acceptable to the CPA body has not been filed with the CPA body or if the applicable fee has not been paid to the CPA body. I hereby certify that the personal information I have provided to the CPA body is accurate and has been freely given. I authorize the CPA body to verify the information provided or to obtain from the organizations concerned any information relevant to this application.

I understand that any false or misleading statement contained in my application may be used by the CPA body in any proceeding respecting the validity of my application or my status as an international applicant with the CPA body.

I express consent for CPA Nova Scotia to share my application information with CPA Canada and the other CPA provincial bodies for the purpose of regulating applications.

I undertake that, if I am admitted as a member, I will be governed by the CPA Act, Bylaws, Bylaw Regulations, and Rules/Code of Professional Conduct, as may be amended from time to time.

Upon admission to membership, I understand and authorize that information provided on this form will form part of my member record and will be used by the CPA provincial/regional body for administration purposes. I understand that all information will be treated confidentially.

Print Name

Signature

Date (mm/dd/yyyy)

REQUIRED DOCUMENTATION

Proof of legal name

All applicants are required to provide proof of legal name (i.e. birth certificate, passport, or while neither Canadian citizenship nor landed immigration status is required to be accepted as an applicant, Canadian citizenship or landed immigrant identification card may be provided).

Please provide an affidavit sworn before a commissioner of oaths or notary public as documentation of proof of a change in the legal name, such as a legal change of name document issued by a government or government authority, a court order or decision, or a marriage or divorce certificate that shows both the former legal name and the current legal name.

Evidence of certification by a US state board of accountancy or membership in an accounting body outside Canada (see form found in Appendix 1, if applicable).

All applicants must provide full details of their certification by a US state board of accountancy or of membership in an accounting body outside Canada. The state board or other accounting body is to return the completed document directly to the CPA body.

Applicants may wish to supplement the completed form with additional information showing how they meet the competencies required.

Contact the provincial/regional CPA body in which you want to apply to obtain details relating to your application.

Chartered Professional Accountants of Alberta
900 TD Tower
10088 - 102 Avenue
Edmonton, Alberta T5J 2Z1
Toll free: +1 780.424.7391
Fax: +1 780.425.8766
Email: info@cpaalberta.ca
Web site: www.cpaalberta.ca

Chartered Professional Accountants of Bermuda
Sofia House, 1st Floor
48 Church Street, Hamilton HM 12
Bermuda
Phone: +1 441.292.7479
Fax: +1 441.295.3121
Email: info@cpabermuda.bm
Web site: www.cpabermuda.bm

Chartered Professional Accountants of British Columbia
800 – 555 West Hastings Street
Vancouver, British Columbia V6B 4N6
Phone: +1 604.872.7222
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Email: members@bccpa.ca
Web site: www.bccpa.ca

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1675 One Lombard Place
Winnipeg, Manitoba R3B 0X3
Phone: +1 204.943.1538
Toll Free: 1 800.841.7148 (within Manitoba)
Fax: +1 204.943.7119
Email: cpamb@cpamb.ca
Web site: www.cpamb.ca

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602 – 860 Main Street
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Phone: +1 506.830.3300
Fax: +1 506.830.3310
Email: info@cpanewbrunswick.ca
Web site: www.cpanewbrunswick.ca

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and Labrador
500 – 95 Bonaventure Avenue
Suite 500
St. John's, Newfoundland A1B 2X5
Phone: +1 709.753.3090
Fax: +1 709.753.3609
Web site: www.cpanl.ca

Chartered Professional Accountants
of the Northwest Territories and Nunavut
Phone: +1 867.873.5020
Fax: +1 867.873.4469
Email: admin@cpa-nwt-nu.org

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300 – 1871 Hollis Street
RBC Waterside Centre
Halifax, Nova Scotia B3J 0C3
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Fax: +1 902.407.2967
Email: registrations@cpans.ca
Web site: www.cpans.ca

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69 Bloor Street East
Toronto, Ontario M4W 1B3
Phone: +1 416.962.1841
Toll free: 1 800.387.0735
Fax: +1 (416) 962.8900
E-mail: ITARegistration@cpaontario.ca
Web site: www.cpaontario.ca

Chartered Professional Accountants of Prince Edward Island
600 – 97 Queen Street
P.O. Box 301
Charlottetown, Prince Edward Island C1A 7K7
Phone: +1 902.894.4290
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Email: info@cpapei.ca
Web site: www.cpapei.ca

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Fax: +1 514.843.8375
Email : equivalence@cpaquebec.ca
Web site: www.cpaquebec.ca

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101 – 4581 Parliament Avenue
Regina, Saskatchewan S4W 0G3
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