

ACCOUNTING AND FINANCIAL REPORTING COUNCIL

APPLICATION FOR REGISTRATION OF A FIRM NAME AND FIRM (FORM FIRM-1)

IMPORTANT:

Personal Data (Privacy) Ordinance: The information requested in this application form may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap. 486). Please refer to the "[Personal Information Collection Statement](#)" which sets out the policies and practices of the Accounting and Financial Reporting Council ("AFRC") with regard to any personal data provided.

The requirements and procedures for the application for the registration of a firm name and a firm are set out in the "[Guide for the Registration of Firm Names and Firms](#)" ("Guide"). Please read the Guide before completing this application form.

The AFRC may verify or audit any of the information provided in this application form, whether before or after a decision on the application is made.

SUBMISSION OR ENQUIRIES:

The completed application form should be sent with all supporting documents by post to the AFRC:

Policy, Registration and Oversight Department
Accounting and Financial Reporting Council
10/F, Two Taikoo Place
979 King's Road, Quarry Bay
Hong Kong

For any enquiry, please contact the AFRC at +852 3586 7800 or e-mail registration@afrc.org.hk.

Section 1 – Proposed firm name

(Please ✓ the appropriate option below)

Personalised name:

(in English) _____

(in Chinese, if any) _____

Trading name:

A letter from the proposed sole practitioner / senior partner of the proposed CPA firm providing the reason(s) for adopting such words / characters and/or the meaning of the words / characters to be used in the proposed English and/or Chinese firm name(s) should be provided.

(in English) _____

(in Chinese, if any) _____

Name of an overseas / international accountancy practice registered outside Hong Kong:

Documentary evidence specified in section 1 of the Checklist enclosed on page 4 should be provided.

(in English) _____

(in Chinese, if any) _____

Section 2 – Details of proposed sole practitioner / practising partner(s)

The proposed sole practitioner or at least one of the proposed practising partners must practise on a full-time basis, i.e. not engaged in other full-time employment. If the proposed sole practitioner / practising partner of the proposed CPA firm is currently practising on a part-time basis or will resign / has resigned from the present / last employment and intends to practise on a full-time basis in the proposed firm name, documentary evidence specified in section 3 of the Checklist enclosed on page 4 should be provided.

(Please ✓ the appropriate option below)

Sole practitioner

Full name in English BLOCK letters	Practising Certificate no.	HKICPA Membership no.	Full-time/ Part-time	Personal signature	I declare#	Specimen signature of firm name
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____

Practice in partnership

Full name in English BLOCK letters	Practising Certificate no.	HKICPA Membership no.	Full-time/ Part-time	Personal signature	I declare#	Specimen signature of firm name
Senior partner: _____	_____	_____	_____	_____	<input type="checkbox"/>	_____
Other practising partner(s): _____	_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____

(Please use separate sheet, if necessary, duly signed by the proposed senior partner with the proposed firm name on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

By checking the box, I declare that I am not or have not become bankrupt or have not entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap. 6).

Section 3 – Details of non-practising partner(s)

Applicants should ensure that at least two-thirds of the proposed partners are CPAs (practising). CERTIFIED copies ^{Note ①} of identity documents and certificates of registration as a certified public accountant (“CPA”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) should be provided.

Specimen signatures obtained from non-practising partners are for general purpose only.

1. Full name in English BLOCK letters: _____ Name in Chinese, if any: _____

Identity card no.: _____ Place of issue: _____ Date of birth: _____
(HK/China ID or Passport no.) (Country/city name) (dd/mm/yyyy)

Email address: _____ Phone no.: _____

Correspondence address: _____

HKICPA Membership no.: _____ Personal signature#: _____ Specimen signature of practice name: _____

2. Full name in English BLOCK letters: _____ Name in Chinese, if any: _____

Identity card no.: _____ Place of issue: _____ Date of birth: _____
(HK/China ID or Passport no.) (Country/city name) (dd/mm/yyyy)

Email address: _____ Phone no.: _____

Correspondence address: _____

HKICPA Membership no.: _____ Personal signature#: _____ Specimen signature of practice name: _____

(Please use separate sheet, if necessary, duly signed by the proposed sole practitioner / senior partner with the proposed firm name on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

By signing this form, I authorize the AFRC to verify the information provided in this application form with the HKICPA or any other third parties concerned as the AFRC considers necessary, and authorize the HKICPA or the third party to release my personal information to the AFRC.

Section 4 – Details of authorized signatory

Authorized signatory is a CPA (practising), other than the sole practitioner / practising partner(s) of the CPA firm, who is authorized to sign on behalf of the CPA firm.

Full name in English BLOCK letters	Practising Certificate no.	HKICPA Membership no.	Full-time/ Part-time	Personal signature	I declare#	Specimen signature of firm name
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	_____	<input type="checkbox"/>	_____

(Please use separate sheet, if necessary, duly signed by the proposed sole practitioner / senior partner with the proposed firm name on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

By checking the box, I declare that I am not or have not become bankrupt or have not entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap. 6).

Section 5 – Details of registered office

Address

(in English): _____

(in Chinese): _____

Email address: _____

Phone no.: _____

Fax no.: _____

(Please ✓ the appropriate option below)

- The proposed CPA firm is the landlord of the above-mentioned registered office and documentary evidence to prove the ownership of the property, such as land search results is provided.
- The proposed CPA firm is not the landlord of the above-mentioned registered office and a letter of consent from the landlord or leaseholder authorizing the use of the premises as the proposed CPA firm's registered office and the erection of a signboard at the entrance to the office is provided.

(A sample letter of consent can be accessed at the AFRC website).

Section 6 – Declaration and undertaking

(Please ✓ the box below)

- I hereby, for and on behalf of the proposed CPA firm, whose partner(s) are named and whose particulars are provided in this application form:
- declare that the information provided in this application is true and complete to the best of my knowledge and belief.
 - undertake, upon registration of a CPA firm, -
 - to comply with the post-registration filing requirements specified in section 3.4 of the AFRC's "[Guide for the Registration of Firm Names and Firms](#)" ("Guide"); and
 - to comply with the notification requirements specified in Chapter 5 of the Guide.
 - authorize the AFRC to obtain information concerning the proposed CPA firm, including any personal data of the partners thereof, from third parties including the HKICPA for verification and registration purposes, and I hereby consent to the transfer of such information by such third parties to the AFRC for the said purposes. #1
 - authorize the AFRC to obtain any personal data of the proposed CPA firm's partners from the HKICPA reasonably required for the purpose of the performance by the AFRC of its functions under the Accounting and Financial Reporting Council Ordinance (Cap. 588) and under any relevant laws and regulations, and I hereby consent to the transfer of such personal data by the HKICPA to the AFRC for the said purpose. #2
 - waive all claims against the AFRC for any loss or damage the proposed CPA firm may suffer arising from this application.

Signature: _____

(Signature of the proposed sole practitioner/senior partner)

Date: _____

(dd/mm/yyyy)

Full name in BLOCK
letters of the proposed
sole practitioner /
senior partner: _____

Practising
certificate no.: _____

#1 The AFRC may verify any of the information provided by the applicant in the application, whether before a decision on the application is made or after the approval of the application.

#2 From 1 October 2022, the AFRC has assumed regulatory functions which include the issuance of practising certificates to CPAs, registration and inspection of practice units, and investigation and discipline of all CPAs and practice units. Your consent to the transfer of such personal data as is reasonably required will facilitate the performance of such regulatory functions.

Checklist for applicants

Processing of an application may be delayed / refused if it is not submitted together with the required supporting document(s) as detailed below. Incomplete application will be pending for at most six months from the date of first receipt of the application by the AFRC. The application is likely to be refused on the basis that there is insufficient information available for the AFRC to satisfy itself that the registration criteria have been met upon the lapse of the six-month period.

Please indicate the items you have attached to your completed application form (Form FIRM-1) by putting a "✓" in the appropriate boxes below:

1. If the proposed firm name is the name of an overseas / international accountancy practice registered outside Hong Kong:
 - An official letter of consent from the overseas / international accountancy practice giving its authorization for you to register the firm name with the AFRC
 - CERTIFIED copies ^{Note ①} of documentary proof, e.g. practising certificate / license, that the overseas / international accountancy practice concerned is a registered practice under the jurisdiction of an accountancy body accepted by the AFRC (i.e. an International Federation of Accountants ("IFAC") member)
 - Background information of the overseas / international accountancy practice concerned, including the location of its head office, contact details and details regarding the structure and composition of the practice
 - Arrangements, if any, between the overseas / international accountancy practice concerned and you for you to act as their representative in Hong Kong
2. If the proposed firm name is a trading name:
 - A letter from the proposed sole practitioner / senior partner providing the reason(s) for adopting such words / characters and/or the meaning of the words / characters to be used in the proposed English and/or Chinese firm name(s)
3. If the proposed sole practitioner / practising partner is currently practising on a part-time basis or will resign / has resigned from the present / last employment and intends to practise on a full-time basis in the proposed firm name:
 - Documentary evidence to prove the resignation of the sole practitioner / practising partner from the present or last employment and that he or she will not engage in other full-time employment upon the registration of the proposed CPA firm
4. If the proposed CPA firm has a non-practising partner:
 - A CERTIFIED copy ^{Note ①} of the identity document (e.g. Hong Kong / China identity card or passport) of the non-practising partner
 - A CERTIFIED copy ^{Note ①} of the certificate of registration as a CPA of the non-practising partner issued by the HKICPA
5. If the proposed CPA firm is the landlord of its proposed registered office:
 - Documentary evidence to prove the ownership of the property, such as land search results
6. If the proposed CPA firm is not the landlord of its proposed registered office:
 - A letter of consent from the landlord or leaseholder authorizing the use of his or her or its premises as the proposed CPA firm's registered office and the erection of a signboard at the entrance to the office

Note ①

Certification of documents – All documents in relation to the application to be submitted to the AFRC should be originals or certified true copies of the originals certified by any of the following persons (self-certification will not be accepted):

- (a) A certified public accountant of HKICPA. Full name with HKICPA membership no. and contact details should be provided for future communication.
- (b) A legal practitioner. Full name with contact details should be provided for future communication.
- (c) Government District Officer (through statutory declaration)