

FAQs for CPA Ireland Members

1. Why did CGA-Canada and CPA Ireland enter into this agreement?

This Mutual Recognition Agreement (MRA) strengthens the already excellent relationship between the two bodies. It provides a route for qualified members of either body to become a member of the other body, and enjoy the benefits which both organizations can offer. The agreement also provides a platform for greater collaboration. Perhaps most important of all, is that in today's environment, strategic alliances are integral to ensure continued global recognition.

2. What is the MRA about? Does it apply to me?

The MRA provides a route for qualified members of either body to become a member of the other body and enjoy the benefits which both designations can offer. This includes providing members with increased international recognition and mobility. The MRA is not applicable to students.

3. Does the agreement cover members regardless of where they reside?

The agreement applies to members of both bodies wherever they are located in the world, except for the province of Quebec. CPA Australia members residing in Canada must apply through the [CPA provincial body](#) where they reside. CPA Australia members residing outside of Canada must apply through CPA British Columbia and can contact them at CGA-BCInternationalInquiries@bccpa.ca.

4. What is the term of the MRA?

The initial term was for five years, commencing June 3, 2009 and was renewed for another five years in April 2014.

5. Why should I become a CPA, CGA member? What are the benefits?

The MRA provides CPA Ireland members with increased recognition in various parts of the world and therefore with increased international mobility.

6. How do I apply to become a CPA, CGA member?

- a) Download and complete the initial application form.
 - i. Offshore applicants and those residing in British Columbia, please download and complete [this form](#).
 - ii. Residents of Canada please download and complete [this form](#).
- b) Contact CPA Ireland and request a Membership Status Letter.
- c) Submit your completed application form along with the Membership Status Letter from CPA Ireland.
 - i. CPA Ireland members residing in Canada must apply through the [CPA provincial body](#) where they reside.
 - ii. CPA Ireland members residing outside Canada must apply through CPA British Columbia's office in Vancouver. Contact information below:

Chartered Professional Accountants of British Columbia
800-555 West Hastings Street,
Vancouver, BC V6B 4N6 Canada
CGA-BCInternationalInquiries@bccpa.ca

- d) Contact your university to have an official sealed transcript sent directly to the [CPA provincial body](#) (where applicable).
- e) Complete the CPD course, [Overview of Canadian Tax and Law](#), and submit the certificate of completion. If a transfer credit is granted by the profession, provide official sealed transcripts from the post-secondary institution. (This may be provided with your initial application form submission.)

Once the above information has been provided and approved by the CPA provincial body, you will be invited to complete and submit an application for membership. Your application must include payment of the application for membership fee and annual dues. When your application has been approved, you will be notified of your admission to membership and have the right to use the CPA, CGA designation.

7. What coursework do CPA Ireland members need to complete before they can become eligible for CPA, CGA membership under the terms of the MRA?

CPA Ireland members must complete the [Overview of Canadian Tax and Law](#) course offered by CPA Canada. CPAs may be exempt from this course if they have passed the legacy CGA Taxation 1 or an equivalent course from a recognized tertiary institution in Canada. Contact the appropriate [CPA provincial body](#) for information about exemptions. Please note that the legacy CGA Taxation 1 course is no longer offered.

8. How do I arrange to take the required course?

Complete the CPD course, [Overview of Canadian Tax and Law](#), and submit the certificate of completion. Transfer credit may be granted to applicants who have completed an equivalent course from a Canadian post-secondary institution approved by the CPA provincial/regional body or school. For information about a transfer credit, contact the appropriate [CPA provincial body](#).

9. How much will Overview of Canadian Tax and Law course?

The cost of the course is \$495 Canadian dollars (+ applicable taxes). Payable by Mastercard or Visa only.

10. I do not have a university degree and I qualified as a CPA Ireland member after July 31, 1998. What do I need to do to become a CPA, CGA?

CPAs who gained membership to CPA Ireland after July 31, 1998 are required to hold a university degree recognized by CPA Canada.

11. I plan to immigrate to Canada then obtain my CPA, CGA designation next year. Can I apply before coming to Canada?

Yes. CPA Ireland members applying from outside of Canada can apply directly through CPA British Columbia at BCInternationalInquiries@bccpa.ca.

12. How long will it take to process my application to become a CPA, CGA?

Once the required documents are received by the provincial/regional CPA body it would take one to three months to process an application to become a CPA, CGA under this MRA.

13. If I am already a CPA, CGA, do I have to do anything?

No. Individuals who are both a CPA Ireland and a CPA, CGA membership only need to ensure each designation's requirements are maintained to remain a certified member of both bodies.

14. If I apply for membership with a provincial CPA body under this MRA do I have to keep my CPA Ireland membership?

Yes. Members of both bodies are required to keep their membership if they are accepted as a member of the other body under this MRA.

15. What are the application fees to become a CPA, CGA under the MRA?

The membership application fee varies by province.

16. What are the annual fees for CPA, CGA membership?

The annual membership dues vary by province, but average \$800 Canadian each year. For Offshore membership fees, please contact CPA British Columbia at BCInternationalInquiries@bccpa.ca.

17. What do I need to do to maintain my CPA, CGA membership?

To maintain your membership you will be required to pay annual membership dues and meet the Continuing Professional Development (CPD) requirements for both CPA Ireland and the provincial CPA bodies. Members in public practice will also be required to meet the annual public practice registration requirements.

18. What are the CPA, CGA mandatory CPD requirements?

They are the same as CPA Ireland. Both CPA Ireland and CPA Canada have adopted the International Federation of Accountants' (IFAC) CPD standards. Members will be required to report CPD activities annually to both the CPA provincial body and CPA Ireland.

19. If I complete my professional developments requirements through CPA Ireland's Continuing Professional Development program will this count toward my CPD requirements as a CPA, CGA member?

Yes. Completion of CPA Ireland's Continuing Professional Development program requirements will satisfy the CPD requirements set by your provincial CPA body.

20. I have a practicing certificate with CPA Ireland enabling me to conduct audits in Ireland. Can I transfer this to an audit status equivalent in a province that offers the rights to audit?

No. Members must meet the residency requirements and the public practice entry requirements of the CPA provincial body. Contact the provincial office of residency for more information.

21. If I obtain my CPA, CGA designation in one province will it be recognized in another?

Yes. Members of the Canadian CPA profession enjoy full mobility within Canada. Professions in Canada are regulated at the provincial level. This means members moving from one province to another are required to transfer their membership to the province of residence and may be required to complete additional courses or exams.

22. If I obtain my CPA, CGA designation in Canada, can I use this when I go to work in Hong Kong/ Bermuda/China/the Caribbean?

Yes. The CPA, CGA designation obtained in Canada is recognized in the countries/region mentioned.

23. Does the MRA confer practicing rights in countries where Canadian CPA members are eligible to obtain a practicing certificate from another body?

No. Members wishing to obtain a practicing certificate from a particular country will need to meet additional requirements specified by the regulatory authority in that country.

24. I am a CPA Ireland student and have not completed my practical experience to become a full member. Can I qualify for CPA, CGA membership under the MRA?

Only full members of CPA Ireland can qualify to become a CPA, CGA under the MRA.