

**CHARTERED PROFESSIONAL  
ACCOUNTANTS OF ONTARIO**

**REGULATION 6-2  
APPLICANT REGISTRATION**

**Adopted by the Council pursuant to the Bylaws on June 16, 2011, continued under the  
*Chartered Professional Accountants of Ontario Act, 2017*, and as amended to June 22, 2017.**

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**NOTE:** Admission to membership in CPA Ontario does not necessarily result in eligibility for a public accounting licence, see Regulation 9-1 for these requirements.

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**Definitions**

1. In this regulation, words have the same meaning as they do in the Act and bylaws; and
  - 1.1 “Applicant” includes an individual who, prior to January 1, 2015, was registered with CPA Ontario in the repealed section 4.4 (Evaluation of Experience) category of registration of this regulation;  
*New – February 27, 2015*
  - 1.2 “becoming a resident of Canada” means the date of landing in Canada as evidenced by government documentation, excluding any period of time of temporary residency in Canada under a temporary visa or student visa following the expiry of which residency in Canada ceased or ceased for a continuous period of at least one year prior to returning to Canada;  
*Amended February 21, 2014*
  - 1.3 *Repealed June 22, 2017*
  - 1.4 “institution of higher education” means an educational institution outside Canada which provides post-secondary academic education and which, if in the United States of America, has been accredited by an accreditation agency recognized by the United States Department of Education, and if outside the United States of America, is a university recognized in the International Handbook of Universities as published by the International Association of Universities;  
*New – February 22, 2013*
  - 1.5 “returning as a resident to Canada” means the date on which an individual re-acquires residency in Canada as defined in the *Income Tax Act*, or as evidenced by government documentation; and
  - 1.6 “university degree” means a four-year undergraduate degree comprising at least 120 credit hours, or equivalent, that has been granted or conferred by an institution of higher education.  
*New – February 22, 2013*

**Registration**

2. An Applicant seeking to register with CPA Ontario shall submit an application in Form 6-2A along with:
  - 2.1 payment of the prescribed fee;
  - 2.2 proof of identity, including legal name, satisfactory to the Registrar;
  - 2.3 evidence of good character satisfactory to the Registrar; and
  - 2.4 evidence satisfactory to the Registrar of meeting the requirements for one of the registration categories as set out in section 4.
  
3. It is the responsibility of the Applicant to ensure the application is complete and accurate, and received by the Registrar, and:
  - 3.1 an application submitted without the items required by section 2 shall be returned forthwith to the address provided by the Applicant and shall not be considered by the Registrar; and
  - 3.2 an Applicant who fails to provide all information and produce all documents and other materials as requested, and within the time required, by the Registrar or, in extraordinary circumstances where such documentation is not available, provides alternative proof satisfactory to the Registrar, shall not be registered pursuant to this regulation and shall forfeit the fee paid under subsection 2.1.

*Amended September 28, 2012*

**Registration Categories**

4. An individual who meets all the criteria of one of the subsections of this section meets the requirements of subsection 2.4:
  - 4.1 **U.S. CPA** – an individual who:
    - 4.1.1 is in good standing with a state board of accountancy listed in Schedule A;
    - 4.1.2 holds a CPA certificate in good standing, and a licence or permit to practice if such is available in that jurisdiction, from that state board of accountancy;
    - 4.1.3 was not registered with CPA Ontario or a provincial body as a Student in the five years prior to, or at the time of, writing the first part of the uniform CPA examination; and

*Amended February 21, 2014*

4.1.4 if one or more part(s) of the uniform CPA examination was written while being a resident of Canada or after becoming a resident of, or returning as a resident to, Canada provides proof satisfactory to the Registrar of either:

4.1.4.1 having obtained a university degree from a degree- granting institution of higher education in the United States of America as a result of having attended the institution in person for classroom instruction on a full-time basis; or

4.1.4.2 having obtained in the United States of America at least one year of full-time practical experience in accounting.

*Amended February 22, 2013*

4.2 **Reciprocal Membership Body** – an individual who:

4.2.1 is a member in good standing with an accounting body outside Canada listed in Schedule B and, at either or both the time of the termination of the membership and its commencement, the accounting body was recognized;

4.2.2 was not registered with CPA Ontario or a provincial body as a Student in the five years prior to, or at the time of, writing any part of the normal qualifying examination(s); and

*Amended February 21, 2014*

4.2.3 if one or more part(s) of the normal qualifying examination(s) was written while being a resident of Canada or after becoming a resident of, or returning as a resident to, Canada provides proof satisfactory to the Registrar of either:

4.2.3.1 having obtained a university degree from a degree- granting institution of higher education as a result of having attended the institution in person for classroom instruction on a full-time basis; or

4.2.3.2 having obtained in the country in which the body relied on in section 4.2.1 has jurisdiction at least one year of full-time practical experience in accounting.

*Amended February 22, 2013*

4.3 **Recognized Accounting Body** – an individual who:

4.3.1 is a member in good standing of an accounting body outside Canada listed in Schedule C and, at either or both the time of the termination of

the membership and its commencement, the accounting body was recognized;

- 4.3.2 was not registered with CPA Ontario or a provincial body as a Student in the five years prior to, or at the time of, writing any part of the normal qualifying examination(s); and

*Amended February 21, 2014*

- 4.3.3 if one or more part(s) of the normal qualifying examination(s) was written while being a resident of Canada or after becoming a resident of, or returning as a resident to, Canada provides proof satisfactory to the Registrar of either:

4.3.3.1 having obtained a university degree from a degree-granting institution of higher education as a result of having attended the institution in person for classroom instruction on a full-time basis; or

4.3.3.2 having obtained in the country in which the body relied on in section 4.3.1 has jurisdiction at least one year of full-time practical experience in accounting.

*Amended February 22, 2013*

5. An Applicant may only register in one registration category, and shall not also be registered as a Student pursuant to Regulations 6-1 or 6-4 or under the Advanced Certificate in Accounting and Finance at any time during the period of registration.

*Amended June 21, 2016*

### **Period of Registration**

6. The date of registration shall be the date upon which the Registrar is satisfied the individual has complied with all the requirements of section 2 of this regulation.

*Amended September 28, 2012*

- 6A. Failure to comply with the requirements of section 5 of this regulation shall result in the Applicant being deregistered.

*New – June 21, 2016*

7. An Applicant shall renew registration on an annual basis by making an application for renewal in Form 6-2B and paying the prescribed fee, and providing all information and producing all documents and other materials as requested by the Registrar.

8. The Registrar shall suspend the registration of any Applicant who fails to comply with any provision of this regulation, or of the bylaws or regulations, and shall deregister an Applicant as required by the bylaws.

9. The Registrar shall deregister any Applicant whose registration has been suspended for a cumulative period of one year.
10. The Registrar shall deregister an Applicant on the fifth anniversary of that Applicant's initial date of registration or six months from the date the Applicant is informed all the requirements of this regulation have been fulfilled or, subject to section 17, on the date of the Applicant's fourth unsuccessful attempt of the CA Reciprocity Examination, Part I, whichever occurs first.

*Amended September 28, 2012*

11. An Applicant who has been deregistered may apply for reregistration at any time after the first anniversary of the date of deregistration or expiry and upon complying with the requirements for registration in effect at the time of that application.

*Amended November 29, 2012*

12. An Applicant shall not be reregistered except at the discretion of the Registrar, and such reregistration may be subject to terms and conditions imposed by the Registrar.

13. *Repealed June 21, 2016*

14. An Applicant who is reregistered or who is subsequently registered as a Student shall not retain credit for the fulfillment of any of the requirements of this regulation occurring during any other period of registration, except in the discretion of the Registrar.

*Amended February 24, 2012*

### **Completion of Program**

15. Unless otherwise specified in this regulation, every Applicant shall complete the following during the period of registration in good standing:

15.1 Evaluation Requirement; and

15.2 Practical Experience Requirement.

### **Evaluation and Professional Development Requirements**

16. During the period of registration and not more than three years prior to applying for membership under Regulation 4-1:

16.1 every Applicant registered pursuant to section 4.1 or 4.3 shall successfully complete, in no more than four attempts, the CA Reciprocity Examination, Part I;

*Amended February 21, 2014*

16.2 *Repealed June 22, 2017*

16.3 *Repealed June 22, 2017*

17. Every Applicant shall, by the second anniversary of the date of admission to membership pursuant to Regulation 4-1, successfully complete such course(s) and/or program(s) of professional development as may be prescribed by the Council, and a failure to comply with the requirements of this section is a breach of member obligations as set out in Regulation 4-3.

*Amended February 21, 2014*

18. *Repealed June 22, 2017*

**Practical Experience Requirement**

19. Every Applicant registered pursuant to section 4.1 or 4.3 shall provide proof of prior practical experience by completing the prescribed form and providing further information and documents in support.

*Amended September 28, 2012*

20. The Registrar shall assess the proof of practical experience provided by the Applicant against the required competencies set out in the *CPA Practical Experience Requirements* (CPA PER) or any successor document, on a substantial equivalency basis, and determine either that:

20.1 the Applicant has at least 30 months of practical experience and has achieved the competencies as set out in the CPA PER or any successor document; or

20.2 the Applicant must acquire further practical experience to complete the 30 months of practical experience or achieve one or more of the as set out in the CPA PER or any successor document.

*Amended June 22, 2017*

21. The Registrar shall require the Applicant, if a decision is made under subsection 20.2 of this regulation, to complete a further period of practical experience of up to three years.

22. The Registrar shall require the further period of practical experience required under section 21 of this regulation to be completed either:

22.1 in the same form and manner, and be subject to the same constraints and prescriptions, as though it were a period of practical experience under Regulation 6-1; or

22.2 under the supervision of a Member in good standing of CPA Ontario.

23. The Registrar shall not register an Applicant, or renew registration of an Applicant, of any person who:

23.1 fails to make any disclosure or provide any information or document required by this regulation; or

- 23.2 provides information or a document that is false or misleading, unless the Registrar is satisfied that the falsehood or misleading is not material and that it was made inadvertently.

*New – February 21, 2014*

**Discretion and Appeals**

24. In making any decision pursuant to this regulation, the Registrar shall act in accord with the Act, Bylaws, and regulations of CPA Ontario and shall be guided by the policies and guidelines, if any, passed by the Council from time to time.
25. A decision of the Registrar not to register or reregister an individual as an Applicant or to deregister an Applicant may be appealed by the individual or Applicant to the Membership Committee.
26. The parties to an appeal are the individual appealing and the Registrar.
27. The appeal shall be conducted in accordance with the Rules of Practice and Procedure.
28. The decision of the Membership Committee is final.

**SCHEDULE A**

*Amended October 26, 2015*

**Recognized State Boards of Accountancy**

<b>Alabama</b> State Board of Public Accountancy	<b>Missouri</b> State Board of Accountancy
<b>Arkansas</b> State Board of Public Accountancy	<b>Montana State</b> Board of Public Accountants
<b>California</b> State Board of Accountancy (with additional proof of compliance with the 150 hour education requirement)	<b>Nebraska</b> State Board of Public Accountancy
<b>District of Columbia</b> Board of Accountancy	<b>Nevada</b> State Board of Accountancy
<b>Colorado</b> State Board of Accountancy (with additional proof of compliance with the 150 hour education requirement)	<b>New Hampshire</b> Board of Accountancy
<b>Florida</b> Board of Accountancy	<b>New Jersey</b> State Board of Accountancy
<b>Georgia</b> State Board of Accountancy	<b>New Mexico</b> Public Accountancy Board
<b>Guam</b> Board of Accountancy	<b>New York</b> State Board for Public Accountancy
<b>Idaho</b> State Board of Accountancy	<b>North Carolina</b> Board of CPA Examiners
<b>Illinois</b> Department of Financial & Professional Regulation	<b>North Dakota</b> State Board of Accountancy
<b>Indiana</b> Board of Accountancy	Accountancy Board of <b>Ohio</b>
<b>Iowa</b> Accountancy Examining Board	<b>Oklahoma</b> Accountancy Board
<b>Kansas</b> Board of Accountancy	<b>Oregon</b> State Board of Accountancy
<b>Kentucky</b> State Board of Accountancy	<b>Pennsylvania</b> State Board of Accountancy
State Board of CPAs of <b>Louisiana</b>	<b>South Carolina</b> Board of Accountancy
<b>Maine</b> Board of Accountancy	<b>South Dakota</b> Board of Accountancy
<b>Maryland State</b> Board of Public Accountancy	<b>Tennessee</b> State Board of Accountancy
<b>Massachusetts</b> Board of Public Accountancy	<b>Texas</b> State Board of Public Accountancy
<b>Michigan</b> Board of Accountancy	<b>Utah</b> Board of Accountancy
<b>Minnesota</b> State Board of Accountancy	<b>Vermont</b> Board of Public Accountancy
<b>Mississippi</b> State Board of Public Accountancy	<b>Virginia</b> Board of Accountancy
	<b>Washington</b> State Board of Accountancy
	<b>West Virginia</b> Board of Accountancy
	<b>Wisconsin</b> Accounting Examining Board
	<b>Wyoming</b> Board of Certified Public Accountants

**SCHEDULE B**

*Amended September 28, 2012.*

**Reciprocal Membership Bodies**

The Institute of Chartered Accountants of Australia

The Institute of Chartered Accountants in England and Wales

The Hong Kong Institute of Certified Public Accountants - having completed the Qualifying Program (Professional Program and Final Professional Examination) after January 1, 2002

The Institute of Chartered Accountants of Ireland

New Zealand Institute of Chartered Accountants

The Institute of Chartered Accountants of Scotland

The South African Institute of Chartered Accountants

The Institute of Chartered Accountants of Zimbabwe - having registered in the Qualifying Program on or after January 1, 1996

**SCHEDULE C**

*Amended September 28, 2012.*

**Recognized Accounting Bodies**

Instituto Mexicano de Contadores Publicos (must have obtained the CPC designation)

L'Institut des Réviseurs d'Entreprises de Belgique

Ordre des experts comptables de France

The Japanese Institute of Certified Public Accountants

The Netherlands Institute of Chartered Accountants (Nederlandse Beroepsorganisatie van Accountants)

**SCHEDULE D**

*Repealed June 22, 2017*

**SCHEDULE E**

*Repealed June 22, 2017*