

Mexican CPCs seeking the Canadian CPA Designation

CPA Canada entered an MRA on behalf of all Canadian CPA bodies with the Insituto Mexicano de Contadores Publicos (IMCP) and Comite Mexicano para la Practica Internacional de la Contaduria (COMPIC).

Eligibility Requirements

If you hold a Mexican CPC credential, you may be eligible to obtain the Canadian CPA designation via this MRA if you are a licensee in good standing with the IMCP/COMPIC, and you meet the following additional criteria:

- You hold at least a baccalaureate or higher degree.
- You have passed the Examen Uniforme de Certificacion de la Contaduria Publica (EUC). Mexican CPCs who qualified prior to the introduction of the EUC are grandfathered in by this agreement as having met the examination criteria.
- You hold a public accounting licence (Cedula Profesional) issued by the Direccion General do Profesiones/Secretaria de Educacion Publica.
- You have 30 months of relevant practical experience. Applicants with two years of relevant post-qualification experience are considered to have met the 30-month experience requirement.
- You are in compliance with the Continuing Professional Education (CPE) requirements of the IMCP.

Residency Requirements

Mexican CPCs who are, or have been, Canadian residents must meet additional requirements.

Applicants who wrote one or more parts of the EUC while they were a resident of Canada, after they became a resident of Canada, or after they returned as a resident to Canada, must, in addition to the above eligibility requirements, have obtained either:

- A university degree from a degree-granting institution of higher education in Mexico as a result of having attended the institution in person for classroom instruction on a full-time basis; or
- At least one year of full-time practical experience in accounting in Mexico.

Exclusions

Mexican CPCs who obtained the Mexican CPC credential by qualifying under a reciprocal agreement that IMCP may have with another professional accountancy organization are not eligible under this agreement. This includes all mutual recognition agreements, reciprocal membership agreements, and other similar agreements that the Mexican government may have had at any time.



Pathway to the Canadian CPA Designation for Mexican CPCs

To obtain the Canadian CPA designation, eligible Mexican CPCs must register with CPA Nova Scotia by completing the following steps.

- 1. Complete the *RMA/ MRA International Applicant Form* and send it to <u>registrations@cpans.ca</u>.
- 2. Complete the *Request for Certification of Membership with the IMCP and COMPIC*, have it certified by IMCP and returned directly to CPA Nova Scotia to <u>registrations@cpans.ca</u>.
 - CPA Nova Scotia will accept confirmation in letter format of the information included in the *Request for Certification of Membership with the IMCP and COMPIC*, including that you are a member in good standing with IMCP. This confirmation letter must be returned directly to CPA Nova Scotia to <u>registrations@cpans.ca</u>.
- 3. Provide proof of your legal name as evidenced by acceptable government issued documentation (i.e., passport or citizenship card).
- 4. Provide a detailed chronological resume listing all relevant work experience.
- 5. At the time the application is submitted, the applicant must provide evidence of legal entitlement to work in a CPA Canada jurisdiction or be prepared to provide evidence of legal entitlement to work in a CPA Canada jurisdiction within the first two years of membership. Applicants who are not legally entitled to work in a CPA Canada jurisdiction will be granted conditional acceptance based on the requirement to provide evidence within the first two years of membership.
- 6. Pay the member application fee of \$400 plus HST.

In order to maintain membership with CPA Nova Scotia through this agreement, the applicant must successfully complete the *CPA Reciprocity Professional Development* course (CPARPD) within two years of the applicant's official membership admission date. This course consists of approximately 20 hours of online study in Canadian tax, law, and ethics in modular form. Applicants must register for this course through CPA Nova Scotia. Information will be provided to you at the time of your acceptance to membership. Public accounting licensing applicants who pass the CPA Reciprocity Education and Examination (CPARE) program within two years of obtaining membership with CPA Nova Scotia are not required to also complete the CPARPD.



MRA/RMA International Applicant Form

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 qual if different from Registered Name indicated above):	ification of the accounting body c	outside (Canada was gained
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 o	f 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? Are you lawfully permitted to work or study in Bermuda? (if applicable)

Yes	No
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?		
Have you ever had a professional licence or permit suspended or revoked as a result of a disciplinary matter?		
Are you, or have you ever been, subject to a disciplinary decision by a regulatory body, or a professional body?		
Have you ever been expelled from a professional society or institute?		
Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvency?		
Have you ever been found guilty of a violation of securities regulatory authority legislation or tax authority legislation?		

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 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.

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 Penboss Building 50 Parliament Street, Hamilton HM 12 Bermuda Phone: +1 441.292.7479 Fax: +1 441.295.3121 Email: <u>info@cpabermuda.bm</u> Web site: <u>www.cpabermuda.bm</u>

Chartered Professional Accountants of British Columbia 800 – 555 West Hastings Street Vancouver, British Columbia V6B 4N6 Phone: +1 604.872.7222 Fax: +1 604.681.1523 Email: <u>members@bccpa.ca</u> Web site: <u>www.bccpa.ca</u>

Chartered Professional Accountants of Manitoba 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: <u>era@cpamb.ca</u> Web site: <u>www.cpamb.ca</u>

Chartered Professional Accountants of New Brunswick 602 – 860 Main Street Moncton, New Brunswick E1C 1G2 Phone: +1 506.830.3300 Fax: +1 506.830.3310 Email: <u>info@cpanewbrunswick.ca</u> Web site: <u>www.cpanewbrunswick.ca</u>

Chartered Professional Accountants of Newfoundland 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: <u>www.cpanl.ca</u>

Chartered Professional Accountants of the Northwest Territories and Nunavut Phone: +1 867.873.5020 Fax: +1 867.873.4469 Email: <u>admin@cpa-nwt-nu.org</u> Chartered Professional Accountants of Nova Scotia 300 – 1871 Hollis Street RBC Waterside Centre Halifax, Nova Scotia B3J 0C3 Phone: +1 902.425.7273 Fax: +1 902.423.4505 Email: registrations@cpans.ca Web site: www.cpans.ca

Chartered Professional Accountants of Ontario 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: <u>ITAregistration@cpaontario.ca</u> Web site: <u>www.cpaontario.ca</u>

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 Fax: +1 902.894.4791 Email: <u>info@cpapei.ca</u> Web site: <u>www.cpapei.ca</u>

Ordre des comptables professionnels agréés du Québec 5, Place Ville Marie, bureau 800 Montréal (Québec) H3B 2G2 Phone: +1 514.288.3256 ext. 2601 Toll free: 1 800.363.4688 Fax: +1 514.843.8375 Email : <u>equivalence@cpaquebec.ca</u> Web site: <u>www.cpaquebec.ca</u>

Chartered Professional Accountants of Saskatchewan 101 – 4581 Parliament Avenue Regina, Saskatchewan S4W 0G3 Phone: +1 306.359.0272 Toll free: 1 800.667.3535 Fax: +1 306.347.8580 Email: registrar@cpask.ca Web site: www.cpask.ca

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Request for Certification of Membership with the IMCP and COMPIC

Re:	(Print applicant's name)
	ered Professional Accountants of ween Chartered Professional Accountants of Canada and the Instituto exicano para la Práctica Internacional de la Contaduría (COMPIC).
Please confirm the following information:	
Registered name (in full):	
Date CPC certificate awarded:	Certificate no:
Applicant currently holds a licence issued by Dirección General d	le Profesiones/ Secretaría de Educación Pública Yes No
Applicant currently holds a Cedula Profesional to practice issued b	y the Direccion General de Profesiones I Secretarfa de Educacio6nd:
Academic Qualifications:	University:
The CAC was gained by:	
• virtue of passing the uniformAIMCP EUC final examination o	n (dd/mm/yyyy):
while being a resident of (please indicate/Country):	
Applicant earned CPC prior to the introduction of the EUC	Yes No
Is the applicant in compliance with the Continuing Professional E	ducation (CPE) requirements ofdIMCP?
CONFIRMATION	
is a memb	per in good standing withdIMCP. We know of no reason why membership in
Chartered Professional Accountants of	(province/region) should not be granted.
If such information cannot be given, please explain why:	
Name of Institute:	
Name and position:	
Signature:	
Date:	

Please return the completed document directly to the address of the provincial/regional CPA body provided on page 2.

MUTUAL RECOGNITION AGREEMENT (MRA) | MEXICAN CPC

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