CPA ORDRE DES COMPTABLES PROFESSIONNELS AGRÉÉS DU QUÉBEC

5, Place Ville Marie, bureau 800, Montréal (Québec) H3B 2G2
T. 514 288-3256 1 800 363-4688 **www.cpaquebec.ca**

Permit application for candidates in the CPA paths
Reciprocity agreement, Quebec-France MRA and Quebec-Tunisia PQRA

Collection, use and disclosure of personal information

By completing your permit application, you authorize the Order to collect and use your personal information for the purposes of protecting the public. This information will be accessible to the Order's staff members who require it to perform their duties. This mandatory process makes it possible to:

- review your application for a permit;
- request any other necessary declaration from you for the purpose of supervising the practice of the profession;
- issue a CPA permit and, where applicable, a public accountancy permit to you;
- enter you on the roll of members;
- and protect the public in any other way.

☐ **I have read and understand.**

Publication consent

We wish to obtain your consent to use your first and last name in published lists of new CPAs that the Order or its regional groups may release through their various communication channels or the communication channels of third parties, without compensation and for the period of time determined by the Order, with the goal of helping to promote the profession. If we do not receive a response from you, the Order will consider this non-consent on your part.

☐ **I consent to the publication of my first and last name as described above.**

☐ **I decline.**

If you have any questions, requests or comments about how your personal information is managed by the Order, read the Protection of personal information section of our website and our Personal information protection guideline.

Note – There is no point in applying for a permit if you have not fully completed all the required conditions.

Part 1 Personal information

CPA client No. ⌊_____⌋

First name ⌊_____⌋ Last name ⌊_____⌋

Home address ⌊_____⌋ Apt. ⌊_____⌋

City ⌊_____⌋ Province ⌊_____⌋ Postal code ⌊_____⌋ Country ⌊_____⌋

Telephone (home) ⌊___⌋ ⌊___⌋ - ⌊____⌋ Contact email

Is this new contact information? ☐ Yes ☐ No

Part 2 Professional information

Employer

Title of position

Professional address

Suite

City

Province

Postal code

Country

Telephone (work)

Ext.

Is this new contact information? ☐ Yes ☐ No

Part 3 Declaration

I certify that I hold the legal authorization to practise as a CPA, Chartered Accountant, or equivalent with the originating accounting body under which I was admitted as a candidate to the Ordre des CPA du Québec. ☐ Yes ☐ No

Please provide the name of the originating accounting body:

I hereby request that a CPA permit* be issued to me and that my name be entered on the roll of the Order. ☐ Yes ☐ No

I agree to comply with the *Professional Code*, the *Chartered Professional Accountants Act*, the *Code of ethics of chartered professional accountants*, the Charter of the French Language and all the regulations of the Order. ☐ Yes ☐ No

For each of the following situations, if you have found yourself in this situation and have already notified the Order in writing, select "Already reported".

If you are unsure about the appropriate response or if you have any questions, please write to us at affairesjuridiques@cpaquebec.ca.

Reporting judicial or disciplinary decisions and lawsuits:

I have been the subject, in Canada or abroad, of a final decision by an administrative body that concluded that I violated a tax act, a securities act or an anti-money laundering or anti-terrorist financing act or a regulation made thereunder. ☐ Yes ☐ No ☐ Already reported

Here are some examples of situations where you must answer "Yes":

- The Financial Markets Administrative Tribunal has prohibited me from practicing certain activities or holding specific functions in connection with securities or restricted my right to do so or has imposed an administrative penalty on me for violations of the *Securities Act*.
- The Autorité des marchés financiers has imposed an administrative monetary penalty on me for violating the *Securities Act*.
- The Financial Transactions and Reports Analysis Centre of Canada (FINTRAC) has imposed an administrative monetary penalty on me for failing to comply with the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*.
- The Capital Markets Tribunal of Ontario has imposed an administrative penalty on me for violating the *Securities Act* of Ontario.

I have been found guilty of a criminal offence in Canada or abroad. ☐ Yes ☐ No ☐ Already reported

Here are some examples of situations where you must answer "Yes":

- I have obtained an absolute or conditional discharge.
- I have obtained a criminal record suspension (an administrative "pardon").
- I am awaiting my penalty or sentence.
- I am in the process of appealing.
- The offence for which I was found guilty is not in connection with the practice of the CPA profession.

I have been found guilty, in Canada or abroad, of violating a tax act, a securities act or an anti-money laundering or anti-terrorist financing act or a regulation made thereunder. ☐ Yes ☐ No ☐ Already reported

Here are some examples of situations where you must answer "Yes":

- I have received a statement of offence for failing to file a tax return in the manner and within the periods prescribed and I had to pay a fine to the tax authorities.
- In the context of a lawsuit brought by tax authorities, the Court of Quebec has sentenced me to pay a fine under the *Tax Administration Act,* the *Excise Tax Act* or the *Tobacco Tax Act*.
- In the context of a lawsuit brought by the Autorité des marchés financiers, the Court of Quebec has sentenced me to pay a fine under the *Securities Act*.
- In the context of a lawsuit brought by the Public Prosecution Service of Canada, the Court of Quebec has sentenced me to pay a fine under the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*.

I am the subject of a lawsuit for an offence punishable by a term of imprisonment of five years or more in Canada or abroad. ☐ Yes ☐ No ☐ Already reported

I have been the subject of a disciplinary decision rendered by another professional order or a similar organization in Quebec or elsewhere. ☐ Yes ☐ No ☐ Already reported

I have been found guilty of illegally practicing a profession or of making unauthorized use of a professional designation** in Quebec or elsewhere. ☐ Yes ☐ No ☐ Already reported

I (or an entity of which I am the sole director or the principal shareholder) have/has declared bankruptcy in Canada or abroad. ☐ Yes ☐ No ☐ Already reported

* The public accounting permit will be issued to you automatically if you are eligible.
** Including the illegal practice of an activity reserved for CPAs or the illegal use of a designation related to the accounting profession.

Part 4 Attestation and signature

I hereby declare that the information provided in this application is true and I understand that any false or incomplete statement could have negative implications.

_____ YYYY MM DD

Signature Date

Part 5 Payment

GST 10780 3009 RT0001 QST 1006163536 TQ0001

The fees for the issue of a permit are **$592.12** (GST and QST included).
These fees are non-refundable and non-deductible for income tax purposes.
The annual dues will be billed to you once you have been entered on the roll of the Order.
We will contact you by phone to make the payment.

Please return this duly completed and signed form along with the required documents by email at:
equivalence@cpaquebec.ca

In order for your permit application to be processed, don't forget to…

If necessary, attach the following documents:

- Proof of proficiency in the French language*
  Candidates are deemed to have this proficiency if they meet one of the following requirements:
  > pursued at least three years of full-time studies at the secondary level or higher, in French;
  > obtained a high-school leaving certificate in Quebec in or after the 1985-1986 school year;
  > passed the official Secondary IV or Secondary V level French (mother tongue) examinations (must appear on the Ministère de l'Éducation transcripts);
  > passed the tests of the Office québécois de la langue française or, before 1977, of the Régie de la langue française or of the Ministère québécois de l'Immigration, intended for professionals working in the accounting field.
- Photocopy of any document required in **part 3** with respect to judicial or disciplinary decisions

*Under the Charter of the French language, persons wishing to obtain a permit from a professional order must demonstrate sufficient knowledge of French, the official language in Quebec, to practice their profession appropriately.