

NOTIFICATION PURSUANT TO ARTICLE VII.4 OF THE  
GENERAL AGREEMENT ON TRADE IN SERVICES

Accounting

The following notification has been received from the delegation of the United States of America.

**1. Member notifying:**

United States

**2. Notification under:**

Article VII (paragraph 4) - Recognition

**3. Date of entry into force/duration:**

An agreement on Principles of Reciprocity (dated 16 September 1991) was reached by the Canadian Institute of Chartered Accountants (CICA - a national professional association that represents the chartered accountancy (CA) profession and that facilitates coordination amongst the provincial institutes of CAs, which have responsibility for regulation of the profession in the 12 Canadian sub-federal jurisdictions), the American Institute of Certified Public Accountants (AICPA - a national professional association that is responsible for the profession's self-regulatory activities, in coordination with state societies of CPAs in the 54 sub-federal US licensing jurisdictions), and the National Association of State Boards of Accountancy (NASBA - a national association of sub-federal regulatory authorities representing the 54 licensing jurisdictions). It is not a government-to-government agreement.

The agreement is implemented only by states and provinces that ratify it. Attached is a list of states that accept the Agreement's recommendations, as of June 1996. The date of entry into force varies by state. No expiration date is specified.

**4. Agency responsible for enforcement of the measure:**

In the United States, as of June 1996, 36 jurisdictions have accepted the agreement's recommendations concerning abbreviated examination requirements (see paragraph 5). Licensing authorities in the individual states are responsible for enforcement. (See list for addresses)

**5. Description of the measure:**

The agreement (consistent with the Canada-US Free Trade Agreement, which took effect on 1 January 1989) is based on a detailed review of the examination, education, and experience requirements that must be met in order to be licensed as a certified public accountant (CPA) in the United States and as a chartered accountant (CA) in Canada. The participants found that the designations were of comparable standing when the examination requirements were combined with the education and experience requirements discussed in the agreement. The participants, therefore, agreed that successful completion of the US Uniform CPA Examination and certification/licensure by a state board of accountancy, or successful completion of the Canadian Uniform Final Examination and membership in a provincial institute of chartered accountants, should be the respective basic requirement for reciprocal recognition of the CPA and CA designations. Candidates meeting that requirement, who are therefore eligible for reciprocity under the Agreement, should be permitted to qualify without duplicating all of the steps in the licensing process.

The participants further agreed that the completion of a minimum period of accounting experience within the USA as a requirement for original CPA qualification or within Canada as a requirement for original CA qualification may be prescribed as a condition for receiving reciprocity in the Canadian or US jurisdiction(s) into which entry is sought.

With respect to professional examination, the agreement recommends to the respective regulatory authorities in the United States and Canada that Canadian chartered accountants seeking to use the title of CPA in the United States and US CPAs seeking to use the title of CA in Canada, be permitted to qualify without taking the entire uniform accountancy examination for the jurisdiction in which licensure is sought. Rather, they would be permitted to take an abbreviated examination designed to demonstrate satisfactory knowledge of national and local legislation, standards, and practices for the jurisdiction in which licensure is sought.

Subsequent to the agreement, the AICPA and NASBA established a permanent body, the International Qualifications Appraisal Board (IQAB), to administer the agreement and to handle reciprocity requests from foreign professional associations and/or foreign licensing authorities. The US IQAB, just as its Canadian counterpart organization, makes recommendations concerning the standing of a given foreign profession qualification. In the United States, the recommendations must be approved by the AICPA and the NASBA Boards before they go to the state regulators.

**6. Members specifically affected:**

Canada

**7. Text available from:**

WTO Secretariat

Enquiries concerning the agreement can be directed to:

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**ANNEX**

**AGREEMENT ON PRINCIPLES OF RECIPROCITY: ACCOUNTANTS**

(As of June 1996)

Jurisdictions in the United States that are willing to consider chartered accountants for licensure as CPAs based on the CAQEX exam (the Canadian chartered accountant uniform final AICPA qualification examination):

- States (36) Alabama, Alaska, Arkansas, California, Colorado, Delaware, District of Columbia, Florida, Idaho, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Michigan, Minnesota, Nebraska, New Hampshire, New Jersey, New Mexico, North Carolina, North Dakota, Ohio, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Washington (Ontario and Alberta CAs only), West Virginia, Wisconsin, Wyoming. [Note: other states may be willing to consider CAQEX applicants, although they have not officially notified acceptance of the CAQEX exam.]

Jurisdictions in Canada that are willing to consider certified public accountants for licensure as CAs based on the Chartered Accountants Reciprocity Examination (CARE):

- Provinces (9) Alberta, British Columbia, Manitoba, Newfoundland, New Brunswick, Nova Scotia, Ontario, Quebec, Saskatchewan.

## **State Boards of Public Accountancy**

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