



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

[Set up by an Act of Parliament]

Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)

Last Date: **20th March, 2021**

NOTE FOR INFORMATION AND GUIDANCE OF APPLICANTS

Candidates are advised to carefully read, understand and follow the instructions while filling in the Form and retain a copy of the same for future reference. Candidates are also requested to go through the Announcement relating to Special Examinations for candidates under Mutual Recognition Agreement (MRAs) / Memorandum of Understanding (MoU) with Foreign Accounting bodies.

(1)	Dates of Examination	26th, 27th, 28th, 29th & 30th June, 2021
(2)	Timings of Examination	2.00 P.M. – 5.00 P.M. (IST) with reading time (for question paper) of 15 Minutes
(3)	Filling up of Admit Card	Candidates are required to fill in the relevant columns in the Admit Card and submit the same to the Examinations Department alongwith the examination form.
(4)	Examination Centre	Noida (Uttar Pradesh) (INDIA)
(5)	Examination Fees	The Examination Fees paid by a Candidate shall not be refunded / adjusted under any circumstances. Candidate who are applying for the second time and onward are required to remit the Examination Fees again.
(6)	Last date for receipt of application at the Institute's Headquarters at New Delhi	20th March, 2021 (Application received after 20 th March, 2021 will not be entertained under any circumstances. Therefore, candidates sending their application by post must send the same at least 3-4 days in advance of the last date and avoid sending it on the last date for receipt of application forms).
(7)	How the application form should reach the Institute?	The application form be sent by Speed Post / Registered Post only in the special envelope attached to the Examination Form to the Additional Secretary (Exams.), The Institute of Chartered Accountants of India, "ICAI Bhawan", Indraprastha Marg, New Delhi – 110 002. • Candidates are advised to retain the receipt issued by Post Office till the receipt of Admit Card. • Candidates are advised not to send the application through private courier. • Candidates should not submit/send the application form to regional/branch offices of the Institute.
(8)	Admission to the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	No candidate shall be admitted to the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into MRA / MOU unless he/she has been registered with the ICAI and has been issued the registration letter.

(9)	Subjects to be cleared by Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	(a) <u>CPA Australia Members</u> are required to pass the following subjects: (i) Corporate & Allied Laws (ii) Taxation (iii) Advanced Auditing and Professional Ethics* (iv) Financial Reporting** * Not applicable if they had studied Assurance Services & Auditing (Pre 2010) or Advance Auditing and Assurance (Post 2010) in CPA Program. ** Not applicable if they had studied Financial Reporting & Disclosure (Pre 2010) or Financial Reporting (post 2010) in CPA Program. (b) <u>CPA – Ireland Members</u> are required to pass the following subjects: (i) Corporate and Allied Laws (ii) Direct and Indirect Taxes (iii) Strategic Financial Management* (iv) Advanced Auditing & Professional Ethics** * Not applicable if they had studied Strategic Corporate Finance as an elective in CPA examinations. ** Not applicable if they had studied Audit Practice & Assurance Services in CPA examinations. (c) <u>CPA - Canadian Members</u> are required to pass the following papers: (i) Corporate and Allied Laws (ii) Taxation (d) <u>SAICA Members</u> are required to pass the following papers: (i) Company Law (ii) Taxation (ii) Information Systems Control And Audit (e) <u>ICAEW Members</u> are required to pass the following subjects: (i) Auditing and Assurance (ii) Law , Ethics and Communication (iii) Information Technology and Strategic Management (iv) Direct Tax Laws (v) Indirect Tax Laws (f) <u>ICAN Members</u> are the required to pass following subjects: (i) Corporate Laws and Other Economic Laws (ii) Direct Tax Laws and International Taxation (iii) Advanced Indirect Tax Laws (g) <u>MICPA Members</u> are required to pass the following subjects: (i) Corporate and Allied Laws (ii) Taxation
(10)	Issue of Admit Card	(a) A list of Candidates to whom the Admit Cards are issued for the Special Examination for Members of Foreign Accounting Bodies with

		whom the ICAI had entered into MRA / MoU will be e-mailed to them latest by 9th June, 2021 (Tentative). All correspondences in the above matter should be addressed to the Additional Secretary (Exams.) of the Institute at New Delhi quoting the following for prompt action. * MRA/MOU Candidates Regn. No. * Application Form No. * Receipt No. Issued (if any) * Telephone No. * Fax No. * E-Mail id (b) In case of any difficulty, Additional Secretary (Exams.), may be contacted at ICAI, C-1, Sector - 1, Noida, Phone: 0120-3054822, 3054846.
(11)	Record of question paper-cum-answer book tendered at the Examination Centre	• The Candidates should surrender their answer booklet before they leave the examination hall. • The Superintendents of Examination Centre is being advised to issue receipt for the answer books handed over through the Invigilator in the Admit Card. • Candidates are, therefore, advised to secure the signature of the Invigilator concerned while submitting their answer book and retain the Admit Card with themselves as record of receipt, at least till the declaration of result.
(12)	Requirement for passing Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	• A candidate for the Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into MRA / MoU shall be declared ordinarily to have passed the examination if he/she obtains at one sitting a minimum of 40% marks in individual paper and a minimum of 50% marks in aggregate of all papers required to appear and pass in order to qualify the Special Examination.
(13)	Issue of Statement of Marks and Pass Certificate of Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU)	Statement of Marks will be issued to all the candidates in Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into MRA / MoU normally in two weeks from the date of declaration of result, while pass certificate to the candidates declared passed will be issued subsequently.
(14)	Check-list to ensure correctness of enclosures to the Application	Candidates are requested to ensure that the Application is filled in correctly giving all the required details and the following enclosures are annexed securely. • Application Form _____ • Admit Card with self attested photo _____ • Self-addressed pre-stamped Envelope for sending Admit Card. _____ • Self-addressed pre-stamped envelope for sending statement of marks. _____ • Address Slip _____ • Copy of the membership Certificate/Identity Card etc. _____ Before sending the application, candidates are requested to arrange serially the pages of application keeping the demand draft, admit card and envelopes (in that order) on the Top of the Bunch.
(15)	Verification of answer	After declaration of result, a candidate may, in his / her own

	book	handwriting, if he / she so desires, apply for verification of his / her answer book within one month from the date of declaration of result. The verification fee is ₹ 500/- per subject.
		PLEASE NOTE: - Application should be complete in all respects; otherwise it is liable to be rejected. - In the event of furnishing any incorrect information / misrepresentation, the admission shall become invalid. - No correspondence in this regard shall be entertained.

WWW.TAXSCAN.IN

**Special Examination for Members of Foreign Accounting Bodies with whom
the ICAI had entered into Mutual Recognition Agreement (MRA) /
Memorandum of Understanding (MoU)**

Control No. _____ Roll No. _____

**LATEST PHOTO
ONLY**

Candidate should affix
self attested photograph
which should be pasted
in this space and not
merely stapled.

APPLICATION FORM

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Special Examination for Members of Foreign Accounting Bodies with whom the
ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of
Understanding (MOU) from 26th to 30th June, 2021
(Please fill in the form carefully as per instructions enclosed).

I. APPLICATION DETAILS (IN BLOCK LETTERS)	
1.	NAME (MR. / MS.): _____ as mentioned in the Registration Letter issued by the ICAI
2.	FATHER'S NAME: _____
3.	ICAI REGISTRATION NO. (ATTACH PHOTOCOPY)
4.	CITY OF YOUR: _____ PROFESSIONAL ADDRESS _____ (for use in Pass Certificate) _____ _____
5.	CENTRE OPTED _____ City: NOIDA
6.	DETAILS OF EXAMINATION FEES PAID : INR ₹ _____ DEMAND / BANK DRAFT NO. _____ DATE _____ ON _____ (BANK) DRAWN IN FAVOUR OF SECRETARY, ICAI, NEW DELHI.
7.	ADDRESS (BLOCK LETTERS): _____ FOR SENDING ADMIT CARD _____ STATEMENT OF MARKS, ETC.) _____ CITY: _____ PIN _____ STATE: _____

7.	PHONE NUMBER: STD / ISD CODE: _____ NO. _____		
8.	E-MAIL ADDRESS: _____		
9.	MEMBER OF (PLEASE TICK ✓ IN THE RELEVANT BOX)		
	Name of the Institutes	Tick Box	
	The Institute of Certified Public Accountants in Australia (CPA Australia)		
	The Institute of Certified Public Accountants in Ireland (CPA – Ireland)		
	Chartered Professional Accountants of Canada (CPA Canada)		
	South African Institute of Chartered Accountants (SAICA)		
	The Institute of Chartered Accountants of England & Wales (ICAEW)		
	The Institute of Chartered Accountants of Nepal (ICAN)		
	The Malaysian Institute of Certified Professional Accountants (MICPA)		
9(a)	Membership Number (Foreign Accounting Body) (Attach self attested photocopy)		
10.	Member of the CPA Australia - Please indicate the following: (Put tick [✓] mark in the relevant box).	Yes	No
	i) Have you completed the subject Assurance Services & Auditing (Pre 2010) or Advance Auditing and Assurance (Post 2010) in CPA Program.		
	ii) Have you completed the subject Financial Reporting & Disclosure (Pre 2010) or Financial Reporting (post 2010) in CPA Program.		
11.	Member of the (CPA – Ireland). - Please indicate the following: (Put tick [✓] mark in the relevant box).		
	i) Have you completed the subject Strategic Corporate Finance as an elective in CPA examinations		
	ii) Have you completed the subject Audit Practice & Assurance Services in CPA examinations.		

I request for permission to present myself for Special Examination for Members of Foreign Accounting Bodies with whom the ICAI had entered into Mutual Recognition Agreement (MRA) / Memorandum of Understanding (MoU) to be conducted by the Institute of Chartered Accountants of India from 26th to 30th June, 2021. I solemnly affirm that the above facts and information are complete and correct to the best of my knowledge and belief. Further, I solemnly affirm that I am eligible to appear in the ensuing Special Examination to be held from 26th to 30th June, 2021 at Noida. I also undertake to abide by the rules for the said Special Examinations and the provisions of the Chartered Accountants Regulations, 1988 framed by the Council of the ICAI for the guidance of Candidates.

Date: _____
Place: _____

(Full Signature of Candidate)
Name of the Candidate

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Address Slip

(Please fill in Name & Address)

Address Slip

(Please fill in Name & Address)

WWW.TAXSCAN.IN



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Examinations Department)
ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002

Special Exams under MRA / MOU - JUNE 2021

**LATEST
PHOTO ONLY**
Candidate should
Affix self attested
Photograph which
Should be pasted
in this space
and not
merely stapled.

ADMIT CARD (DUPLICATE) Roll No. _____
(To be filled in by the Candidate in BLOCK LETTERS)

Name of the Candidate _____

Registration No. (ICAI) _____

Membership No.(Foreign Accounting Body) _____

Regn. No. _____

Centre: City NOIDA

Specimen Signature of the Candidate _____

Venue of the Examination:
(To be filled by the office)

Additional Secretary (Exams.)
The Institute of Chartered Accountants of India

Examination Centre: The Institute of Chartered Accountants of India
ICAI Bhawan, C1, Sector 1, Noida – 201301
Uttar Pradesh



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Examinations Department)
ICAI Bhawan, P.B. No. 7112, Indraprastha Marg, New Delhi – 110 002.

Special Exams under MRA / MOU - JUNE 2021

**LATEST
PHOTO ONLY**
Candidate should
Affix self attested
Photograph which
Should be pasted
in this space
and not
merely stapled.

ADMIT CARD

Roll No. _____

(To be filled in by the Candidate in BLOCK LETTERS)

Name of the Candidate _____

Registration No. (ICAI) _____

Membership No.(Foreign Accounting Body) _____

Regn. No. _____

Centre: City NOIDA

Specimen Signature of the Candidate _____

Venue of the Examination:
(To be filled by the office)

Additional Secretary (Exams.)
The Institute of Chartered Accountants of India

Examination Centre: The Institute of Chartered Accountants of India
ICAI Bhawan, C1, Sector 1, Noida – 201301
Uttar Pradesh

Record of Answer Book tendered at the examination centre		
Date of Examination	Name of the Invigilator	Signature of the Invigilator in confirmation of receipt of answer book
26/06/2021		
27/06/2021		
28/06/2021		
29/06/2021		
30/06/2021		

Record of Answer Book tendered at the examination centre		
Date of Examination	Name of the Invigilator	Signature of the Invigilator in confirmation of receipt of answer book
26/06/2021		
27/06/2021		
28/06/2021		
29/06/2021		
30/06/2021		

SPEED POST/REGISTERED

**Special Exams
under MRA / MOU
JUNE 2021**

To,

The Additional Secretary (Examinations)
The Institute of Chartered Accountants of India
'ICAI Bhawan'
Indraprastha Marg
New Delhi – 110 002.

From: _____

WWW.TAXSCAN.IN

SPEED POST
Admit Card - Special Exams under MRAs / MoU
JUNE 2021

To,

City _____ Pin _____

State _____



THE ADDITIONAL SECRETARY (EXAMINATIONS)

The Institute of Chartered Accountants of India
ICAI Bhawan, Post Box No. 7112,
Indraprastha Marg, New Delhi – 110 002.

Statement of Marks
Special Exams for MRA / MOU - JUNE 2021

To,

Pin



If undelivered please return to:

THE ADDITIONAL SECRETARY (EXAMINATIONS)

The Institute of Chartered Accountants of India

ICAI Bhawan, Post Box No. 7112,

Indraprastha Marg, New Delhi – 110 002.