

CEPA I

Sectors or sub-sectors	1. Business services
	A. Professional services
	b. Accounting, auditing and bookkeeping services (CPC862)
Specific commitments	<p>1. Macao auditors and accountants who have already qualified as Chinese Certified Public Accountants (CPAs) and practised in the Mainland (including partnership) are treated on par with Chinese CPAs in respect of the requirement for annual residency in the Mainland.</p> <p>2. The validity period of the “Temporary Auditing Business Permit” applied by Macao auditing firms and auditors to conduct temporary auditing services in the Mainland is 1 year.</p>

CEPA II

Sectors or sub-sectors	1. Business services
	A. Professional services
	b. Accounting, auditing and bookkeeping services (CPC862)
Specific commitments	<p>1. To allow consultancy companies in the Mainland established by Macao auditors and accountants that have satisfied the requirements of the Mainland's "Provisional Measures for the Administration of the Provision of Bookkeeping Services" to provide bookkeeping services. Macao auditors and accountants providing bookkeeping services should have obtained the Mainland's accounting qualification certificate. In addition, the person in charge of the bookkeeping services should hold the relevant Mainland's professional qualification (professional title) of accountant or above.</p> <p>2. When Macao auditors and accountants apply for practising licence in the Mainland, the length of auditing experience that they have acquired in Macao is equivalent to the length of auditing experience acquired in the Mainland.</p>

CEPA III

Sectors or sub-sectors	1. Business services
	A. Professional services
	b. Accounting, auditing and bookkeeping services (CPC862)
Specific commitments	The validity period of the "Temporary Business Permit", applied by Macao auditing firms and auditors for the purpose of conducting business on a temporary basis in the Mainland, is extended from one year to two years.

CEPA VI

Sectors or sub-sectors	1. Business services
	A. Professional services
	b. Accounting, auditing and bookkeeping services (CPC862)
Specific commitments	<p>1. The validity period of the "Temporary Performing Auditing Business Permit", applied by Macao auditing firms and auditors for the purpose of conducting auditing business on a temporary basis in the Mainland, is extended from two years to five years.</p> <p>2. To agree setting up an examination centre in Macao for the Mainland Certified Public Accountants Examination.</p>