

**GUIDELINES FOR THE REGISTRATION
AS REGISTERED FOREIGN PROFESSIONAL ACCOUNTANT
IN BRUNEI DARUSSALAM**

- 1) An ASEAN Chartered Professional Accountant (ASEAN CPA) may apply to the Ministry of Finance and Economy to work as a Registered Foreign Professional Accountant (RFPA) in Brunei Darussalam.
- 2) An ASEAN CPA applying for registration as RFPA is required to submit a declaration by the Professional Accountant(s) in Brunei Darussalam registered as member(s) of Brunei Darussalam Institute of Certified Public Accountant (BICPA) who shall be the designated Professional Accountant(s) with who he/she intends to work in collaboration.
- 3) An ASEAN CPA shall apply for RFPA registration with no more than one local organisation at any time.
- 4) An ASEAN CPA shall apply for RFPA registration shall do so on his own account.
- 5) The designated Professional Accountant (s) from Brunei Darussalam shall confirm that he/she shall collaborate with the RFPA applicant.
- 6) Application for registration must be submitted on the prescribed forms issued by the Ministry of Finance and Economy. The application must be legibly written in ink or type-written and submitted with recent passport size photographs.
- 7) Application for registration must be accompanied by photocopies of documents certified as a true copy with its magistrate court/relevant agencies of the country of origin of the applicant.
- 8) A successful applicant shall be authorised by Ministry Finance and Economy to work as a RFPA in Brunei Darussalam, not in independent practice, but in collaboration with the designated local Professional Accountant(s) with a valid membership with BICPA in accordance with the provisions of the ASEAN Mutual Recognition Agreement on Accountancy Services as well as other prescribed conditions of registration.
- 9) A successful applicant shall be registered as RFPA for a validity period of one (1) year from the issuance date of Certificate and renewable on a yearly basis subject to meeting the prescribed conditions.
- 10) A RFPA and the designated Professional Accountant(s) registered as member of BICPA are advised to work out terms of agreement specific to their collaboration which could include insurance and other liability considerations. Any changes, addition or deletion to the terms of agreement shall be notified to the Ministry of Finance and Economy as soon as possible.
- 11) If registration is successful, the Certificate of Registration shall only be valid for the collaboration with the designated Professional Accountant(s) of the organisation specified in the application only.

- 12) In the event that RFPA terminates his/her collaboration with the designated Professional Accountant(s) of the organisation specified in the application and he/she intends to collaborate with new designated Professional Accountant(s) of other organisation in Brunei Darussalam, the RFPA is required to submit a new application to the Ministry of Finance and Economy.
- 13) RFPA is still required to obtain the relevant visa and pass from the Department of Immigration and National Registration of Brunei Darussalam prior to providing accountancy services in the country.
- 14) The RFPA applicant shall abide and comply to any other laws and regulation issued by Brunei Darussalam.
- 15) This guideline is effective from 2nd December 2019.

Note: Check the following documents are in order and complete.

	RFPA Registration Form is duly filled and completed
	2 copies of most recent coloured passport size photograph
	Certified copy of ASEAN CPA Registration Certificate
	Copy of valid passport (Identification page)
	Declaration of designated Professional Accountant(s) in Brunei Darussalam
	Certified copy of BICPA membership certificate of the designated Professional Accountant(s) in Brunei Darussalam
	Application Fee (non-refundable) of B\$150.00
	Annual registration Fee of B\$120.00