

RCW 18.04.183 Accountants from foreign countries. (Effective until June 30, 2023.) (1) The board shall grant a license as a certified public accountant to a holder of a permit, license, or certificate issued by a foreign country's board, agency, or institute, provided that:

(a) The foreign country where the foreign permit, license, or certificate was issued is a party to an agreement on trade with the United States that encourages the mutual recognition of licensing and certification requirements for the provision of covered services by the parties under the trade agreement;

(b) Such foreign country's board, agency, or institute makes similar provision to allow a person who holds a valid license issued by this state to obtain such foreign country's comparable permit, license, or certificate;

(c) The foreign permit, license, or certificate:

(i) Was duly issued by such foreign country's board, agency, or institute that regulates the practice of public accountancy; and

(ii) Is in good standing at the time of the application; and

(iii) Was issued upon the basis of educational, examination, experience, and ethical requirements substantially equivalent currently or at the time of issuance of the foreign permit, license, or certificate to those in this state;

(d) The applicant has within the thirty-six months prior to application completed an accumulation of one hundred twenty hours of CPE as required under *RCW 18.04.215(5). The board shall provide for transition from existing to new CPE requirements;

(e) The applicant's foreign permit, license, or certificate was the type of permit, license, or certificate requiring the most stringent qualifications if, in the foreign country, more than one type of permit, license, or certificate is issued. This state's board shall decide which are the most stringent qualifications;

(f) The applicant has passed a written examination or its equivalent, approved by the board, that tests knowledge in the areas of United States accounting principles, auditing standards, commercial law, income tax law, and Washington state rules of professional ethics; and

(g) The applicant has within the eight years prior to applying for a license under this section, demonstrated, in accordance with the rules issued by the board, one year of public accounting experience, within the foreign country where the foreign permit, license, or certificate was issued, equivalent to the experience required under RCW 18.04.105(1)(d) or such other experience or employment which the board in its discretion regards as substantially equivalent.

(2) The board may adopt by rule new CPE standards that differ from those in subsection (1)(d) of this section or RCW 18.04.215 if the new standards are consistent with the CPE standards of other states so as to provide to the greatest extent possible, consistent national standards.

(3) A licensee who has been granted a license under the reciprocity provisions of this section shall notify the board within thirty days if the permit, license, or certificate issued in the other jurisdiction has lapsed or if the status of the permit, license, or certificate issued in the other jurisdiction becomes otherwise invalid.

(4) A chartered professional accountant licensed in the Canadian province of British Columbia who is an employee or owner of a chartered professional accounting firm also registered in the Canadian

province of British Columbia is not required to obtain a license as a certified public accountant in Washington state, provided they are adhering to the provisions of RCW 18.04.350(15) in providing attest or compilation services to business entities covered under RCW 18.04.350(15). [2018 c 224 § 3; 2001 c 294 § 9; 1999 c 378 § 3; 1992 c 103 § 18.]

***Reviser's note:** RCW 18.04.215 was amended by 2022 c 85 § 9, changing subsection (5) to subsection (4).

Expiration date—Finding—Intent—2018 c 224: See notes following RCW 18.04.350.

Effective date—2001 c 294: See note following RCW 18.04.015.

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(1) The foreign country where the foreign permit, license, or certificate was issued is a party to an agreement on trade with the United States that encourages the mutual recognition of licensing and certification requirements for the provision of covered services by the parties under the trade agreement;

(2) Such foreign country's board, agency, or institute makes similar provision to allow a person who holds a valid license issued by this state to obtain such foreign country's comparable permit, license, or certificate;

(3) The foreign permit, license, or certificate:

(a) Was duly issued by such foreign country's board, agency, or institute that regulates the practice of public accountancy; and

(b) Is in good standing at the time of the application; and

(c) Was issued upon the basis of educational, examination, experience, and ethical requirements substantially equivalent currently or at the time of issuance of the foreign permit, license, or certificate to those in this state;

(4) The applicant has within the thirty-six months prior to application completed an accumulation of one hundred twenty hours of CPE as required under *RCW 18.04.215(5). The board shall provide for transition from existing to new CPE requirements;

(5) The applicant's foreign permit, license, or certificate was the type of permit, license, or certificate requiring the most stringent qualifications if, in the foreign country, more than one type of permit, license, or certificate is issued. This state's board shall decide which are the most stringent qualifications;

(6) The applicant has passed a written examination or its equivalent, approved by the board, that tests knowledge in the areas of United States accounting principles, auditing standards, commercial law, income tax law, and Washington state rules of professional ethics; and

(7) The applicant has within the eight years prior to applying for a license under this section, demonstrated, in accordance with the rules issued by the board, one year of public accounting experience, within the foreign country where the foreign permit, license, or certificate was issued, equivalent to the experience required under

RCW 18.04.105(1)(d) or such other experience or employment which the board in its discretion regards as substantially equivalent.

The board may adopt by rule new CPE standards that differ from those in subsection (4) of this section or RCW 18.04.215 if the new standards are consistent with the CPE standards of other states so as to provide to the greatest extent possible, consistent national standards.

A licensee who has been granted a license under the reciprocity provisions of this section shall notify the board within thirty days if the permit, license, or certificate issued in the other jurisdiction has lapsed or if the status of the permit, license, or certificate issued in the other jurisdiction becomes otherwise invalid. [2001 c 294 § 9; 1999 c 378 § 3; 1992 c 103 § 18.]

***Reviser's note:** RCW 18.04.215 was amended by 2022 c 85 § 10, changing subsection (5) to subsection (4).

Effective date—2001 c 294: See note following RCW 18.04.015.