Regulations on Continuing Professional Development for Chinese CPAs

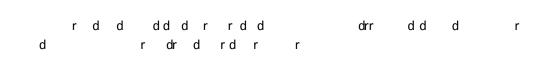
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Chapter I General Provisions

- Article 1 rd dr d d drr dr d d d r r rrd r dd d dd d d d d d d d d drr dd d d :r d d r drrd d rd rd dd d d d d r d d d Law of the People's Republic of China on CPAs CICPA Guiding Opinions on Reinforcing Cultivation of Professional Talents
- Article 2 d d d d r rr d d drr r dr dr d d d r d drr d d d drr d d d r d d drr d d d r r d d drr d d d d d d d r d d r

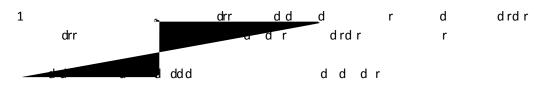
Chapter II Forms of Continuing Professional Development and Hour Requirements

| Article 3 | d r | d | d | r | d | r | С | lrr d | d d | |
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| Article 4 | d | r | drr | d d | d | d | | | | |
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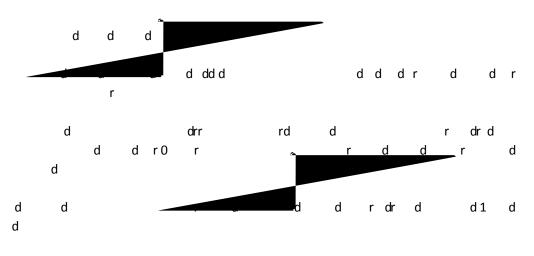


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- Article9 rdd drrdd1dr d dd d rr ddddr rdr
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| Chapter III Continuing Professional Development Training Institutio |
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| Article 11 | | r | dr | | | drr | d d | d | r | |
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| Article 12 d d | d | r | dr | d r | rrd | d | r | r | | drr |

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Chapter IV Confirmation and Assessment Of Continuing Professional Development Hours

| Article 15 | J | r | dr d di drr | | | | d r d | d d | | r: | |
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- Article 16 rr dd drr dd drr drdr dd drr rrddrr mdrrdrd r dd d d dd d dr ddd r d d d d
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- Article 18 rd drd ddr r dr d d r d d d r d ddd r rdd G
- Chapter V Supplementary Provisions
- Article 19 d d^{GG} r ddd dd d rrd



Attached Sheet 1

Application Form For Continuing P

Attached Sheet 2

Proof of Continuing Professional Development Hours for CPAs

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| Notes | | | | | | | | | | | | | | |
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