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Miss Amy YEUNG
Assistant Secretary for Financial Services and the Treasury
Financial Services
Financial Services Branch
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15/F, Queensway Government Offices
66 Queensway, Hong Kong

16 May 2011

Dear Miss YEUNG,

Professional Accountants Ordinance (Cap. 50)
Professional Accountants (Amendment) Bylaw 2011 (L.N. 70 of 2011)

I am scrutinizing the above Bylaw with a view to advising Members on its legal and drafting aspects.

It is observed that the English text of section 3(4) of the Bylaw reads: "Voting on any question is by a show of hands...". In the corresponding Chinese text, it is rendered as "就任何問題進行的表決，均須以舉手方式作出，....". "須" in the Chinese text seems to mean "shall" which is not found in the English text. Please kindly clarify the difference between the Chinese and English text of the subsection.

As the House Committee will consider the above Bill at its meeting on 20 May 2011, I look forward to receiving your reply in both Chinese and English languages by **17 May 2011**. Please also send an electronic copy of your reply to ftse@legco.gov.hk.

Yours sincerely,

(Evelyn LEE)
Assistant Legal Adviser

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