



立法會秘書處 法律事務部
LEGAL SERVICE DIVISION
LEGISLATIVE COUNCIL SECRETARIAT

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By Fax (3020 9849)

8 May 2013

Hon Kenneth LEUNG
Room 918
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong

Dear Mr LEUNG,

Re: Professional Accountants (Amendment) Bill 2013

After scrutiny of the above Bill, we have the following observations for your consideration -

- (a) Clause 3 of the Bill: amendments to section 28D of the Professional Accountants Ordinance (Cap. 50) (PAO)
 - (i) the new Companies Ordinance (28 of 2012) (the new CO) was passed by the Legislative Council on 12 July 2012 and has not yet come into operation; it is noted that Part 16 of Schedule 10 to the new CO amends subsection (1) of section 28D of PAO (please see section 60(1) and (2) of Part 16 of Schedule 10 to the new CO as attached); upon commencement of that Part 16, amendment to section 28D(2)(a) of PAO should be made so that "referred to in subsection (1)" in the provision should either be deleted or replaced appropriately; if preferred, such deletion may now be made in the Bill;

- (ii) whether "the requirements of subparagraph (i)" in section 28D(3)(c)(ii)(A) of PAO should be substituted by "the requirement of subparagraph (i)" in view of the proposed amendments set out in clause 3(4) and (5) of the Bill; and

(b) Clause 4 of the Bill: amendments to section 42 of PAO

as clause 4(1) of the Bill proposes to replace "company" in section 42(1)(ha) of PAO by "body corporate", whether amendments should also be made to "company" as contained in sections 42(1)(ii) and 42(4)(a) of PAO.

Yours sincerely,



(Wendy KAN)
Assistant Legal Adviser

Att.

2012 年第 28 號條例

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- (ii) 《公司條例》(2012 年第 28 號)；
 (iii) 《賣據條例》(第 20 章)；或
 (iv) 任何其他成文法則；或
 (b) 根據在《公司條例》(2012 年第 28 號)附表 9 第 2 條
 的生效日期之前不時有效的《公司條例》(第 32 章)
 登記的押記；”。
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第 16 部**對《專業會計師條例》(第 50 章)的修訂****60. 修訂第 28D 條 (公司註冊為執業法團的資格)****(1) 第 28D(1) 條——**

廢除

在“規定外，”之後的所有字句

代以

“只有屬股份有限公司並根據下列條例組成及註冊的公
 司，才符合註冊為執業法團的資格——

- (a) 《公司條例》(2012 年第 28 號)；或
 (b) 在《公司條例》(2012 年第 28 號)附表 9 第 2 條的生
 效日期之前不時有效的《公司條例》(第 32 章)。”。

(2) 第 28D 條，在第 (1) 款之後——

加入

Ord. No. 28 of 2012

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- (ii) ~~the Companies Ordinance (28 of 2012);~~
 (iii) the Bills of Sale Ordinance (Cap. 20); or
 (iv) any other enactment; or
 (b) was registered under the Companies Ordinance
 (Cap. 32) as in force from time to time before the
 commencement date of section 2 of Schedule 9 to
 the Companies Ordinance (28 of 2012).”
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Part 16**Amendments to Professional Accountants Ordinance
(Cap. 50)****60. Section 28D amended (Qualification for registration of company
as corporate practice)****(1) Section 28D(1)—****Repeal**

everything after “subsection (11)(b),”

Substitute

“only a company limited by shares, and formed and
 registered under either of the following Ordinances, is
 qualified for registration as a corporate practice—

- (a) the Companies Ordinance (28 of 2012); or
 (b) the Companies Ordinance (Cap. 32) as in force
 from time to time before the commencement date
 of section 2 of Schedule 9 to the Companies
 Ordinance (28 of 2012).”.

(2) Section 28D, after subsection (1)—**Add**

2012 年第 28 號條例

“(1A) 如第 (1) 款提述的公司經如此註冊，則只要第 (2) 款指明的規定仍然就該公司而言獲得遵從，該公司即符合繼續註冊為執業法團的資格。”。

~~(3) 第 28D(2)(b)(iv) 條~~

廢除

“章程大綱及”。

(4) 第 28D(5)(a) 條——

廢除

“(第 32 章)”

代以

“(2012 年第 28 號)”。

(5) 第 28D(5)(c)(iii) 條——

廢除

“章程大綱及”。

(6) 第 28D(11)(a) 條——

廢除

“《公司條例》”

代以

“《公司 (清盤及雜項條文) 條例》”。

61. 修訂第 28E 條 (執業法團的註冊)

第 28E(1)(b) 條——

廢除

“就《公司條例》(第 32 章)而言”

Ord. No. 28 of 2012

“(1A) If a company mentioned in subsection (1) is so registered, it is qualified to remain registered as a corporate practice if and only for as long as the requirements specified in subsection (2) are complied with in relation to it.”.

~~(3) Section 28D(2)(b)(iv)~~

Repeal

“memorandum and”.

(4) Section 28D(5)(a)—

Repeal

“(Cap. 32)”

Substitute

“(28 of 2012)”.

(5) Section 28D(5)(c)(iii)—

Repeal

“memorandum and”.

(6) Section 28D(11)(a)—

Repeal

“Companies Ordinance”

Substitute

“Companies (Winding Up and Miscellaneous Provisions) Ordinance”.

61. Section 28E amended (Registration of corporate practices)

Section 28E(1)(b)—

Repeal

“for the purposes of the Companies Ordinance (Cap. 32)”