

**A summary of the draft CSAs after the gazettal of the Bill
on 19 March 2004 up to 3 June 2004 with details**

(A) Draft CSAs cleared with Law Draftsman and the Legal Advisor to LegCo

	<u>The Bill</u> Clause	<u>PAO</u> Section
Chinese translation of the section on the circumstances of not issuing a PC	28(e)	29A(1B)
Consequential amendment – Travel Agents Regulations	Schedule 2	
Consequential amendment – Occupational Retirement Schemes Ordinance	Schedule 2 – Section 20	
Consequential amendment – The Orthodox Metropolitanate of Hong Kong and South East Asia Ordinance	Schedule 2 – Section 52(b)	
Consequential amendment – Electoral Affairs Commission (Financial Assistance for Legislative Council Elections) (Application and Payment Procedure) Regulation	Schedule 2	

(B) CSAs drafted but not yet cleared with Law Draftsman and Legal Advisor to LegCo

	<u>The Bill</u> Clause	<u>PAO</u> Section
Specifying the purposes of maintaining the register of certified public accountants	17	22
Composition of Council (delete the number of 21)	10	10(2)
Grandfather section on issuing of PC to a public accountant (not a professional accountant)	29	30(4)

--- **The revised draft CSAs, subject to clearance with the Law Draftsman and the Legal Advisor to LegCo, are enclosed.**

PROFESSIONAL ACCOUNTANTS
(AMENDMENT) BILL 2004

COMMITTEE STAGE

Amendments to be moved by the Honourable Eric LI Ka-cheung, JP

<u>Clause</u>	<u>Amendment Proposed</u>
10(b)(ii)	In the proposed/substituted section 10(2), b By deleting "21".
17	By deleting the clause and substituting - <p style="text-align: center;">"17. Register of certified public accountants</p> Section 22 is amended - (a) by adding - <p style="padding-left: 40px;">"(1C) The register may be maintained - (a) in a documentary form; or (b) by recording the information required under subsection (1A) otherwise than in a <u>documentary legible</u> form, so long as the information is capable of being reproduced in a legible form.";</p> (b) by repealing subsection (3) and substituting - <p style="padding-left: 40px;">"(3) For the purposes of enabling any member of the public to ascertain whether he is dealing with a certified public accountant, a certified public accountant</p>

(practising), a firm of certified public accountants (practising) or a corporate practice and to ascertain the particulars of registration of qualification by virtue of which such person ~~is registered~~, the register or (where the register is maintained otherwise than in a documentary form) a reproduction of the information or the relevant part of it in a legible form shall at all reasonable times be made available for public inspection without charge."; and

(c) by adding -

"(4) Any person registered as a professional accountant immediately before the relevant day shall be deemed to be registered as a certified public accountant." ."

28(e) In the proposed section 29A(1B), by deleting "如紀律委員會根據第 35(1)(db)條針對申請人作出的飭令不得向他發出執業證書的命令正具有效力，則不得向他發出執業證書" and substituting "在紀律委員會根據第 35(1)(db)條作出針對申請人的命令中所述的期間，不得向申請人發出執業證書".

29(b) In the proposed substituted section 30(4), by deleting "professional

accountant" and substituting "public accountant".

54(7)

By deleting paragraph (s).

Schedule 2

By adding -

"Travel Agents Regulations

15A. Forms

The Second Schedule to the Travel Agents Regulations (Cap.218 sub. leg. A) is amended -

- (a) in Form 4, in question 5(a), by adding "(practising) as defined in the Professional Accountants Ordinance (Cap.50)" after "accountant";
- (b) in Form 5, in question 4(a), by adding "(practising) as defined in the Professional Accountants Ordinance (Cap.50)" after "accountant".

Schedule 2

By deleting section 20.

Schedule 2,
section 52(b)

By deleting the proposed definition of "certified public accountant (practising)" and substituting -

"certified public accountant (practising)" (執業會計師) has the meaning assigned to it in the Professional Accountants Ordinance (Cap.50);".

Schedule 2

By adding -

"Electoral Affairs Commission (Financial Assistance for Legislative Council Elections) (Application and Payment Procedure) Regulation

55. **Interpretation**

Section 2(1) of the Electoral Affairs Commission (Financial Assistance for Legislative Council Elections) (Application and Payment Procedure) Regulation (L.N. 269 of 2003) is amended, in the definition of "auditor", by repealing "a professional accountant registered and holding a practising certificate under" and substituting "a certified public accountant (practising) as defined in". "

《2004年專業會計師（修訂）條例草案》

委員會審議階段

由李家祥議員動議的修正案

條次

建議修正案

10(b)(ii) ~~在建議/代入的第10(2)條中，刪去“21名”。~~

17 刪去該條而代以 -

“17. 會計師註冊紀錄冊

第22條現予修訂 -

(a) 加入 -

“(1C) 註冊紀錄冊可藉以下方式
備存 -

(a) 以文件形式；或

(b) 並非以文件形式記錄第(1A)款所規定的資料，但如此記錄的該等資料須能以可閱讀形式重現。”；

(b) 廢除第(3)款而代以 -

“(3) 為使任何公眾人士能確定與他有往來的人是否一位會計師、執業會計師、執業會計師事務所或執業法團，以及為確定該人獲註冊所憑藉的詳情資格，註冊紀錄冊或（如註冊紀錄冊並非以文件形式備存的）以可閱讀形式重現的註冊紀錄冊的資料或其有關部份須於所有任何合理

時間提供予公眾免費查閱。”；

(c) 加入 -

“(4) 在緊接有關日期前註冊為專業會計師的人，須當作註冊為會計師。”。

28(e) 在建議的第 29A(1B)條中，刪去“如紀律委員會根據第 35(1)(db)條針對申請人作出的飭令不得向他發出執業證書的命令正具有效力，則不得向他發出執業證書”而代以“在紀律委員會根據第 35(1)(db)條作出針對申請人的命令中所述的期間，不得向申請人發出執業證書”。

29(b) 在建議/代入的第 30(4)條中，刪去“專業會計師”而代以“註冊核數師”。

54(7) 刪去 (s) 段。

附表 2 加入 -

“《旅行代理商規例》

15A. 表格

《旅行代理商規例》（第 218 章，附屬法例 A）附表 2 現予修訂-

- (a) 在表格 4 問題 5(a) 中，在“聘任一名”之後加入“《專業會計師條例》（第 50 章）所界定的”；
- (b) 在表格 5 問題 4(a) 中，在“聘任一名”之後加入“《專業會計師條例》（第 50 章）所界定的”。

附表 2 刪去第 20 條。

附表 2 刪去建議的“執業會計師”的定義而代以 -

““執業會計師” (certified public accountant (practising)) 具有《專業會計師條例》（第 50 章）給予該詞的涵義。”。

附表 2 加入 -

“《選舉管理委員會（立法會選舉資助）
（申請及支付程序）規例》

55. 釋義

《選舉管理委員會（立法會選舉資助）（申請及支付程序）規例》（2003 年第 269 號法律公告）第 2(1)條現予修訂，在“核數師”的定義中，廢除“根據《專業會計師條例》（第 50 章）註冊及持有執業證書的專業會計師”而代以“《專業會計師條例》（第 50 章）所界定的執業會計師”。

Urgent by fax and email (Total: Nine pages)

Our Ref.: C/CLP(18)

31 May 2004

The Law Draftsman,
Department of Justice,
8/F - 9/F., High Block,
Queensway Government Offices,
66 Queensway,
Hong Kong.
(Attn: Mr. Peter Woo and Ms. Selina Lau)

Dear Mr. Woo & Ms. Lau,

Professional Accountants (Amendment) Bill 2004

Further to our letter of 13 April 2004, I would like to seek your clearance on the additional draft Committee Stage Amendments ("CSAs") that have arisen since then.

For information, the Bills Committee has held its first meeting on 28 May 2004. Three more meetings have been scheduled on 4, 7 and 14 June 2004.

To assist you in reviewing the additional draft CSAs, we enclose a summary of all draft CSAs subsequent to the gazettal of the captioned Bill on 19 March 2004. You may note from the summary that 5 draft CSAs have been cleared with both you and Mr. Kau Kin-wah, Assistant Legal Adviser, Legal Service Division, Legislative Council Secretariat. We now seek your clearance on the following 3 additional draft CSAs:-

1. Clause 17 - As requested by the Privacy Commissioner for Personal Data, we have amended section 22(3) of the PAO based on similar provisions as appeared in section 136 of the Securities and Futures Ordinance to specify the purpose of making the register of certified public accountants available for public inspection. We have also added a new subsection (1C) to section 22 to provide that the register may be maintained in a form other than documentary form to cater for the use of new technology for recording information on the register and for providing on-line access to the register by the public in future.
2. Clause 10 - At the first Bills Committee meeting held on 28 May 2004, the Committee has proposed to delete "21 members" from the substituted section 10(2) of the PAO (i.e. not specifying the number of members in the Council of HKSA in that subsection).
3. Clause 29 - There is a typo in the substituted section 30(4) of the PAO, which is a grandfather section for issuing a PC to a public accountant.



Enclosed please find a set of hard copy of the revised draft CSAs for your comments. The above 3 additional draft CSAs have been marked on the enclosed full set of CSAs for your ease of reference. The unmarked draft CSAs are those which have been cleared with you and Mr. Kau and include the minor technical amendments proposed via your letter of 14 April 2004 and cleared by Mr. Kau.

You may also wish to note that we have confirmed with the policy bureaux and organizations regarding the consequential amendments to other ordinances stated in Schedule 2 of the Bill. Apart from the relevant draft CSAs which you and Mr. Kau have cleared, these policy bureaux and organizations have no comments on/objection to the proposed consequential amendments.

The Legislative Council Secretariat has requested us to have the revised draft CSAs cleared with both you and Mr. Kau one day before the next Bills Committee meeting to be held on 4 June 2004. As such, we shall be most obliged if you would kindly let us have your comments on the additional draft CSAs at your earliest convenience but preferably by close of play on Wednesday, 2 June 2004. To save time, we are sending the enclosed revised CSAs to Mr. Kau for clearance at the same time.

In the event that further CSAs are to be proposed by the Bills Committee in its subsequent meetings, we will seek clearance from both you and Mr. Kau as soon as possible.

If you have any questions, please contact me on telephone number 2287 7035 or Ms. Rosaline Cheung of Johnson Stokes & Master on telephone number 2843 2340.

Yours sincerely,



PATRICK K.C. TAM
for CHIEF EXECUTIVE & REGISTRAR

PT/TW/tw
Encls.

- c.c. Mr. Kau Kin Wah, Legal Service Division, Legislative Council
Secretariat (w/o encls.)
Dr. Hon Eric Li Ka-cheung
Ms. Winnie Cheung
Ms. Shirley Lam, Secretary for Financial Services and the Treasury
Mr. F.K. Au, Johnson Stokes & Master
Ms. Rosaline Cheung, Johnson Stokes & Master

Urgent by fax and email (Total: Nine pages)

Our Ref.: C/CLP(18)

31 May 2004

Mr. KAU Kin-wah,
Assistant Legal Adviser,
Legal Service Division,
Legislative Council Secretariat,
Legislative Council Building,
8 Jackson Road, Central,
Hong Kong.

Dear Mr. Kau,

Professional Accountants (Amendment) Bill 2004

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You may also wish to note that we have confirmed with the policy bureaux and organizations regarding the consequential amendments to other ordinances stated in Schedule 2 of the Bill. Apart from the relevant draft CSAs which you and the Law Draftsman have cleared, these policy bureaux and organizations have no comments on/objection to the proposed consequential amendments.

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Yours sincerely,



PATRICK K.C. TAM
for CHIEF EXECUTIVE & REGISTRAR

PT/TW/tw
Encls.

c.c. Dr. Hon Eric Li Ka-cheung
Ms. Winnie Cheung
Ms. Shirley Lam, Financial Services and the Treasury Bureau
Ms. Selina Lau, Department of Justice (w/o encls.)
Mr. Peter Woo, Department of Justice (w/o encls.)
Mr. F.K. Au, Johnson Stokes & Master
Ms. Rosaline Cheung, Johnson Stokes & Master