

香港特別行政區政府
財經事務及庫務局
財經事務科

香港金鐘道六十六號
金鐘道政府合署十五樓



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本函檔號 OUR REF: C2/2/44C (2011) Pt. 19
來函檔號 YOUR REF: LS/S/27/10-11

17 May 2011

Legislative Council Secretariat
Legislative Council Building
8 Jackson Road
Central
(Attn: Miss Evelyn Lee)

Dear Miss Lee,

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

Thank you for your letter yesterday on the captioned subject.

On your question of whether there is a discrepancy between the English and Chinese texts of bylaw 8(4), as the word “shall” does not appear in the English text while the word “須” is used in the Chinese equivalent, you may wish to note that, according to the plain language policy adopted by the Administration, “shall” is no longer used in legislative drafting. Depending on the different contexts of provisions, “must” or simple present tense may be used instead. In the context of the present case, due to the declaratory nature of the provision, it is considered that the use of simple present tense is appropriate in reflecting the policy intent.

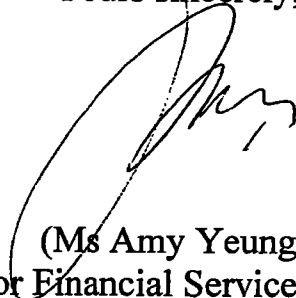
A similar example can be found in section 28D(2)(a) of the Professional Accountants Ordinance (Cap. 50). The English text reads –

“The requirements referred to in subsection (1) are that the company concerned is and continues to be a qualified company and that the requirements of paragraph (b) or, where appropriate, paragraph (c) are complied with in relation to it.”

while the Chinese text is as follows –

“第(1)款所提述的規定為有關的公司須是並且須保持是合資格公司，而(b)段的規定，或在適當的情況下，(c)段的規定均就該公司而言獲得遵從。”

Yours sincerely,



(Ms Amy Yeung)

for Secretary for Financial Services and the Treasury

c.c. Sr Govt Counsel of DoJ