
L.N. 9 of 2013

**Companies (Accounting Standards (Prescribed Body))
Regulation**

(Made by the Financial Secretary under section 452(1) of the
Companies Ordinance (28 of 2012))

1. Commencement

This Regulation comes into operation on the day on which section 452(1) of the Companies Ordinance (28 of 2012) comes into operation.

2. Prescribed body

The Hong Kong Institute of Certified Public Accountants incorporated by section 3 of the Professional Accountants Ordinance (Cap. 50) is prescribed for the purposes of section 380(8)(a) of the Ordinance.

John TSANG
Financial Secretary

29 January 2013

Explanatory Note

This Regulation prescribes the Hong Kong Institute of Certified Public Accountants for the purposes of section 380(8)(a) of the Companies Ordinance (28 of 2012). Statements of standard accounting practice issued or specified by a body so prescribed are the accounting standards for the purposes of section 380 of that Ordinance.