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15 January 2019

The Hon Charles Peter MOK
Chairman
Professional Accountants (Amendment) Bill 2018
Legislative Council

Dear Chairman

**Bills Committee on Professional Accountants (Amendment) Bill
2018 (the “Bill”) - Committee Stage Amendments**

As stated in my letter to the Assistant Legal Adviser on 12 November 2018 (LC Paper No. CB(1)341/18-19(04)) and explained at the meeting of the Bills Committee on 17 December 2018, I will propose Committee Stage Amendments (“**CSAs**”) to the Bill to address the anomalies mentioned by the Legal Service Division in the letter of 9 November 2018 (LC Paper No. CB(1)341/18-19(03)).

The CSAs will amend the increase of fines so that it only applies to offences related to the use of misleading descriptions as described in the long title. It will also provide for the commencement date of the Bill.

Please find the enclosed draft CSAs for discussion at the next Bills Committee meeting.

Yours sincerely,

Kenneth Leung

Encls.

《2018 年專業會計師(修訂)條例草案》

委員會審議階段

由梁繼昌議員動議的修正案

條次

建議修正案

- 詳題 在“使用具誤導性的稱謂”後
加入
“；以及就相關目的訂定條文”。
- 1 刪去該條而代以 ——
- “1. 簡稱及生效日期
(1) 本條例可引稱為《2018 年專業會計師(修訂)條例》。
(2) 本條例自 2020 年 1 月 1 日起實施。”。
- 3 加入 ——
- “(12A) 第 42(1)(i)條 ——
廢除
“但如所犯罪行是沒有作出(l)段敘明的事，則可處第 2 級罰款；”
代以
“但如 ——
(A) 所犯罪行是(a), (b), (c), (d), (g), (j)或(k)段敘明的事，則可處第 4 級罰款及監禁 12 個月；
(B) 所犯罪行是沒有作出(l)段敘明的事，則可處第 2 級罰款；””。
- 3 加入 ——
- “(14A) 第 42(1)(ii)條 ——
廢除
“但如所犯罪行是沒有作出(l)段敘明的事，則可處第 2 級罰款。”
代以
“但如 ——
(A) 所犯罪行是(a), (b), (c), (d), (g), (j)或(k)段敘明的事，則可處第 4 級罰款；

(B) 所犯罪行是沒有作出(1)段敘明的事，則可處第 2 級罰款。’”。