



OFFICE OF THE
HON KENNETH LEUNG
梁繼昌立法會議員辦事處

Room 918
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong
香港中區立法會道1號
立法會綜合大樓918室

Tel +852 2352 3209
Fax +852 3020 9849
Email info@kennethleung.hk
FB [Kennethleung.legco](https://www.facebook.com/Kennethleung.legco)

The Hon Charles MOK
Chairman
Bills Committee on
Professional Accountants (Amendment) Bill 2018

31 March 2020

Dear Chairman

**Professional Accountants (Amendment) Bill 2018
Resumption of the Second Reading**

I write to inform the Bills Committee of my intention to give notice to the Clerk to the Legislative Council for resumption of the Second Reading on the Professional Accountants (Amendment) Bill 2018 (“the **Bill**”) and for my proposed amendments to the Bill to be moved at the Council meeting of 6 May 2020.

My proposed amendments to the Bill are enclosed and are the same as those previously considered by the Bills Committee and permitted by the President of the Legislative Council for moving at the Council meeting of 3 April 2019, except for an updated amendment to Clause 1 of the Bill to specify **1 January 2022** as the new commencement date of the Bill if passed. The proposed change will allow more time for publicizing the details of the Bill and for the relevant businesses to make preparation for the implementation of the Bill.

The Hong Kong Institute of Certified Public Accountants has agreed to the new commencement date of the Bill.

Subject to the views of the Bills Committee, I will submit the notice to the Clerk to Legislative Council.

Yours sincerely

Kenneth Leung

《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

| <u>條次</u> | <u>建議修正案</u> |
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| 詳題 | 在“使用具誤導性的稱謂”之後，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2022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(I)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(I)段敘明的事，則可處第2級罰款；” 。”。 |
| 3 | 加入 —— “(15) 第42(1)(ii)條 —— 廢除 “但如所犯罪行是沒有作出(I)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(l)段敘明的事，則可處第 2 級罰款。” 。” 。