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12 November 2018

Ms Clara Tam  
Assistant Legal Adviser  
Legislative Council Complex  
1 Legislative Council Road  
Central  
Hong Kong

Dear Ms Tam

**Professional Accountants (Amendment) Bill 2018 (the “Bill”)**

I refer to your letter of 9 November 2018 regarding the legislative intent of the proposal to increase the level of fine in the Bill.

The legislative intent of the Bill is to tighten the use of misleading descriptions by individuals, firms and companies that are not certified public accountants or practice units, and to raise the penalty level for offences related to the prohibited use of misleading descriptions.

I agree with your observations and will draft the appropriate amendments to the Bill to address the anomaly.

If you need any further information, please contact my colleague Michael Wong at                      or

Yours sincerely,

**Kenneth Leung**