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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.

Professional Accountants (Amendment) Bill 2018

Committee Stage

Amendments to be moved by the Honourable Kenneth LEUNG

<u>Clause</u>	<u>Amendment Proposed</u>
Long title	By adding “; and to provide for other related purposes” after “practice units”.
1	By deleting the clause and substituting— “1. Short title and commencement (1) This Ordinance may be cited as the Professional Accountants (Amendment) Ordinance 2018. (2) This Ordinance comes into operation on 1 January 2020.”.
3	By adding— “(12A) Section 42(1)(i) — Repeal “except where the offence is a failure described in paragraph (l) in which case he shall be liable to a fine at level 2;” Substitute “except where— (A) the offence is as described in paragraph (a), (b), (c), (d), (g), (j) or (k) in which case he shall be liable to a fine at level 4 and to imprisonment for 12 months; (B) the offence is a failure described in paragraph (l) in which case he shall be liable to a fine at level 2;”.”.
3	By adding— “(14A) Section 42(1)(ii) — Repeal “except where the offence is a failure described in paragraph (l) in which case it shall be liable to a fine at level 2.” Substitute

“except where—

- (A) the offence is as described in paragraph *(a)*, *(b)*, *(c)*, *(d)*, *(g)*, *(j)* or *(k)* in which case it shall be liable to a fine at level 4;
- (B) the offence is a failure described in paragraph *(l)* in which case it shall be liable to a fine at level 2.””.