



## **Bills Committee on Professional Accountants (Amendment) Bill 2018 (the “Bill”)**

### **The Hon Kenneth Leung’s Responses to Matters Raised at the Meeting on 22 February 2019**

After careful research and consideration, the prohibited terms “專業會計” and “professional accounting” should be retained in the Bill for several reasons.

The prohibition of the use of term “專業會計” is necessary in a bilingual society

*“專業會計” as a noun*

“專業會計” when used as a noun is causing uncertainty as explained below. The Professional Accountants Ordinance (Cap.50) (“PAO”) prohibits, amongst other things, the use of the terms “professional accountant” (“專業會計師”) and “certified public accountant” (“執業會計師”).

PAO does not prohibit the use of the term “accountant” which is generic and does not have a corresponding Chinese translation under Hong Kong law. Under general usage, “accountant” can be translated as “會計” or “會計師”. Likewise, the prohibited term “會計師” does not have a corresponding English translation under Hong Kong law.

When someone describes oneself as “專業會計” in Chinese, the public may infer that the individual is a “professional accountant” in English (which is a restricted term under the PAO).

When someone describes oneself as an “accountant” in English, that could be taken in Chinese as a 會計師 (which is a restricted term under the PAO).

*“專業會計” as a part of a phrase*

When “專業會計” or “professional accounting” is used as part of a phrase, it describes a service.

A layman (especially those foreign investors who come to Hong Kong and want to secure the services of professional accountants) will not be able to discern the trade descriptions between “a firm of professional accountants which provide accounting service” and “a firm of accountants which provide professional accounting service”. The former usage is restricted but the latter is not under the current PAO. It is thus necessary and reasonable to extend the restricted usage.

---



**The prohibited term “專業會計” (“professional accounting”) will have minimal effect on the companies or firms providing legitimate accounting-related services**

The prohibition will not affect the provision of the accounting-related services and the way how those services are delivered.

In response to the points raised by the Hong Kong Accounting Professionals Association in its letter of 11 February 2019, the use of terms such as “professional bookkeeping” “專業簿記”, “professional taxation” “專業稅務”, “professional company secretarial” “專業公司秘書” or “professional consultancy” “專業顧問” are not prohibited and there are also many other ways how these companies and firms may describe their services. There is no plan or intention to expand the prohibited terms other than those contained in this Bill.

In addition, the mere use of the prohibited terms by a company or a firm without the intention of causing, or in a way which may reasonably cause, a person to believe that it is a practice unit does not constitute an offence.

**Office of the Hon Kenneth Leung**  
**8 March 2019**

---