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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

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 2022.”. |
| 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 the person is 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 the person is liable to a fine at level 2;”.”. |
| 3 | By adding— “(15) 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 is liable to a fine at level 4;
- (B) the offence is a failure described in paragraph (l) in which case it is liable to a fine at level 2.””.