

**立法會**  
***Legislative Council***

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Tel : 3919 3308

Date : 29 March 2019

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Council meeting of 3 April 2019**

**Amendments to Professional Accountants (Amendment) Bill 2018**

The Second Reading debate on the above Bill will be resumed at the Council meeting of 3 April 2019. Subject to the Bill receiving Second Reading, the President has given permission for Hon Kenneth LEUNG to move amendments to the Bill.

2. As directed by the President, the amendments are attached for Members' consideration.

(Judy TING)  
for Clerk to the Legislative Council

Encl.

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. <b>Short title and commencement</b> (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) — <b>Repeal</b> “except where the offence is a failure described in paragraph (l) in which case he shall be liable to a fine at level 2;” <b>Substitute</b> “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) — <b>Repeal</b> “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.”.