

**立法會**  
**Legislative Council**

**(issued by email only)**  
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Tel : 3919 3308

Date : 4 May 2020

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Proposed amendments to  
Professional Accountants (Amendment) Bill 2018**

Further to LC Paper No. CB(3) 353/19-20 issued on 16 April 2020, the President has given permission for Hon Kenneth LEUNG to move amendments to the captioned Bill, subject to the Bill receiving Second Reading.

2. As directed by the President, Mr LEUNG's proposed 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 2022.”.
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.”.