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No. S 332

ACCOUNTANTS ACT (CHAPTER 2)

ACCOUNTANTS (PUBLIC ACCOUNTANTS) (AMENDMENT NO. 2) RULES 2017

In exercise of the powers conferred by section 64 of the Accountants Act, the Accounting and Corporate Regulatory Authority, with the approval of the Minister for Finance, makes the following Rules:

Citation and commencement

1.—(1) These Rules are the Accountants (Public Accountants) (Amendment No. 2) Rules 2017 and, except for rule 2(b) and (c), come into operation on 29 June 2017.

(2) Rule 2(c) is deemed to have come into operation on 1 January 2013.

(3) Rule 2(b) is deemed to have come into operation on 31 December 2014.

Amendment of Second Schedule

2. Paragraph 2 of the Second Schedule to the Accountants (Public Accountants) Rules (R 1) is amended —

(a) by deleting sub-paragraph (iii) of sub-paragraph (b) and substituting the following sub-paragraph:

“(iii) Chartered Accountants Ireland (CAI) (formerly known as the Institute of Chartered Accountants in Ireland (ICAI));”;

(b) by inserting, immediately after sub-paragraph (vii) of sub-paragraph (b), the following sub-paragraph:

“(viiia) Chartered Accountants Australia and New Zealand (CAANZ);”;

(c) by inserting, immediately after sub-paragraph (viii) of sub-paragraph (b), the following sub-paragraph:

“(viii) Chartered Professional Accountants Canada (CPA Canada), except that CPA Canada members must have passed the following:

(A) 2 elective modules on Assurance and Tax;
and

(B) The Common Final Examination;”.

*[G.N. Nos. S 615/2007; S 251/2009; S 383/2010;
S 211/2012; S 395/2013; S 25/2015; S 51/2015;
S 840/2015; S 443/2016; S 118/2017]*

Made on 28 June 2017.

LIM SOO HOON
*Chairman,
Accounting and Corporate
Regulatory Authority,
Singapore.*

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