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No. S 399

ACCOUNTANTS ACT (CHAPTER 2)

ACCOUNTANTS (PUBLIC ACCOUNTANTS) (AMENDMENT NO. 2) RULES 2021

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. These Rules are the Accountants (Public Accountants) (Amendment No. 2) Rules 2021 and come into operation on 29 June 2021.

Amendment of Second Schedule

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

(a) by deleting the full-stop at the end of sub-paragraph (d) of paragraph 2A and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(e) the Chartered Accountants Program of the Chartered Accountants Australia and New Zealand.”;

(b) by deleting the words “or (d)” in paragraphs 6(1)(b) and 6A(1) and substituting in each case the words “, (d) or (e)”;

(c) by deleting the word “or” at the end of paragraph 6A(1)(b)(ii);

(d) by deleting the full-stop at the end of sub-paragraph (iii) of paragraph 6A(1)(b) and substituting the word “; or”, and

by inserting immediately thereafter the following sub-paragraph:

“(iv) in the case of the final examination mentioned in paragraph 2A(e), the Chartered Accountants Australia and New Zealand.”;

(e) by deleting the word “or” at the end of paragraph 6A(2)(b)(ii); and

(f) by deleting the full-stop at the end of sub-paragraph (iii) of paragraph 6A(2)(b) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(iv) the applicant has passed the final examination in accountancy mentioned in paragraph 2A(e), the Audit and Assurance module of the Chartered Accountants Program of the Chartered Accountants Australia and New Zealand.”.

*[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; S 332/2017;
S 680/2017; S 789/2018; S 901/2018; S 62/2020;
S 172/2020; S 696/2020; S 130/2021]*

Made on 23 June 2021.

TAN CHING YEE
*Chairman,
Accounting and Corporate
Regulatory Authority,
Singapore.*

[F55.1.12.V1; AG/LEGIS/SL/2/2020/2 Vol. 5]