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## No. S 191

### ACCOUNTANTS ACT 2004

#### ACCOUNTANTS (ACCOUNTING CORPORATIONS, ACCOUNTING FIRMS AND ACCOUNTING LLPS) (AMENDMENT) RULES 2024

In exercise of the powers conferred by section 64 of the Accountants Act 2004, 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 (Accounting Corporations, Accounting Firms and Accounting LLPs) (Amendment) Rules 2024 and are deemed to have come into operation on 31 December 2021.

#### **Miscellaneous amendments**

2. In the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) Rules (R 5) —

- (a) in rule 7(2), replace “(Cap. 50)” with “1967”;
- (b) in the Second Schedule, in paragraph 4, replace “(Cap. 2)” with “2004”; and
- (c) in the Third Schedule, in paragraph 1, replace “(Cap. 2)” with “2004”.

*[G.N. Nos. S 839/2015; S 681/2017; S 954/2022]*

Made on 6 March 2024.

ONG CHONG TEE  
*Chairperson,*  
*Accounting and Corporate*  
*Regulatory Authority,*  
*Singapore.*

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