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No. S 211

ACCOUNTANTS ACT 2004

ACCOUNTANTS (PUBLIC ACCOUNTANTS) (AMENDMENT NO. 2) RULES 2023

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 (Public Accountants) (Amendment No. 2) Rules 2023 and come into operation on 28 April 2023.

Amendment of Fourth Schedule

2. In the Accountants (Public Accountants) Rules (R 1), in the Fourth Schedule, in the **GLOSSARY**, in the definition of “Financial Institution” —

(a) in paragraph (b), delete sub-paragraph (i); and

(b) after paragraph (g), insert —

“(ga) a corporation that is a relevant financial institution approved or treated as having been approved under section 4 of the Financial Services and Markets Act 2022;”.

[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; S 399/2021; S 911/2021; S 952/2022; S 953/2022; S 146/2023]

Made on 17 April 2023.

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

[F055.001.0012.V1; AG/LEGIS/SL/2/2020/2 Vol. 5]