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No. S 395

ACCOUNTANTS ACT
(CHAPTER 2)

ACCOUNTANTS
(PUBLIC ACCOUNTANTS)
(AMENDMENT) RULES 2013

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, hereby makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Accountants (Public Accountants) (Amendment) Rules 2013 and shall come into operation on 2nd July 2013.

Amendment of Second Schedule

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

- (a) by deleting the words “Institute of Certified Public Accountants of Singapore (formerly known as the Singapore Society of Accountants)” in paragraph 2(a)(vi) and substituting the words “Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore)”;
- (b) by deleting sub-paragraph (viii) of paragraph (2)(a) and substituting the following sub-paragraph:
 - “(viii) the Institute of Singapore Chartered Accountants Professional Examination;”;
- (c) by deleting the words “Institute of Certified Public Accountants of Singapore (ICPAS)” in paragraph 7(1) and (2) and substituting in each case the words “Institute of

Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore)”; and

- (d) by deleting the paragraph heading of paragraph 7 and substituting the following paragraph heading:

“Membership in Institute of Singapore Chartered Accountants”.

Amendment of Fourth Schedule

3. The Fourth Schedule to the Accountants (Public Accountants) Rules is amended —

- (a) by deleting the words “Institute of Certified Public Accountants of Singapore (ICPAS)” in the paragraph against section 290.2 and substituting the words “Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore)”; and
- (b) by deleting the words “Institute of Certified Public Accountants of Singapore” in the definition of “Assurance engagement” against section 295.10 and substituting the words “Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore)”.

*[G.N. Nos. S 615/2007; S 251/2009; S 383/2010;
S 211/2012]*

Made this 26th day of June 2013.

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