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No. S 681

ACCOUNTANTS ACT (CHAPTER 2)

ACCOUNTANTS (ACCOUNTING CORPORATIONS, ACCOUNTING FIRMS AND ACCOUNTING LLPS) (AMENDMENT) 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. These Rules are the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) (Amendment) Rules 2017 and come into operation on 1 December 2017.

Amendment of rule 2

2. Rule 2(1) of the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) Rules (R 5) is amended —

- (a) by deleting the word "and" at the end of sub-paragraph (a);
- (b) by deleting the full-stop at the end of sub-paragraph (b) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:
 - "(*c*) any application for approval of a change in the name of an accounting corporation, an accounting firm or an accounting LLP under section 19(4) of the Act.".

Amendment of First Schedule

3. The First Schedule to the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) Rules is amended —

- (a) by deleting "\$50" in item 2 and substituting "\$100";
- (b) by deleting "\$150" in item 3 and substituting "\$300";
- (c) by deleting the words "practice name" in item 4 and substituting the word "name"; and
- (d) by deleting item 5 and substituting the following item:
 - "5. For approval of each change in name of an accounting corporation, an accounting firm or an accounting LLP under section 19(4) of the Act

[G.N. No. S 839/2015]

Made on 29 November 2017.

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

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