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No. S 946

ACCOUNTANTS ACT 2004

ACCOUNTANTS (PRESCRIBED DOCUMENTS AND INFORMATION) RULES 2024

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed documents under section 12B(1) of Act
 3. Excluded documents under section 12B(3) of Act
 4. Prescribed information under section 12B(4)(c) of Act
 5. Fees for copies, extracts and certification
The Schedule
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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 (Prescribed Documents and Information) Rules 2024 and come into operation on 9 December 2024.

Prescribed documents under section 12B(1) of Act

2. Any document filed with the Registrar relating to the following matters is prescribed as a document a copy of or an extract from which may be given or certified by the Registrar under section 12B(1) of the Act:

- (a) approval of an accounting corporation, accounting firm or accounting LLP;

- (b) change in particulars of an accounting corporation, accounting firm or accounting LLP;
- (c) revocation of the approval of an accounting corporation, accounting firm or accounting LLP.

Excluded documents under section 12B(3) of Act

3. For the purposes of section 12B(3) of the Act, a document (other than a form mentioned in rule 4) that contains any of the following information about an individual that is filed or lodged with, or obtained by, the Registrar on or after 9 December 2024, is an excluded document to which section 12B(1) of the Act does not apply:

- (a) the individual's date of birth;
- (b) the individual's residential address;
- (c) the individual's email address;
- (d) the individual's mobile telephone number.

Prescribed information under section 12B(4)(c) of Act

4. For the purposes of section 12B(4)(c) of the Act, the reference to a document in section 12B(1) of the Act excludes the following entries in a form submitted on the electronic transaction system:

- (a) in the case of an individual —
 - (i) the individual's email address;
 - (ii) the individual's mobile telephone number; and
 - (iii) the individual's residential address;
- (b) in the case of an accounting corporation — the accounting corporation's email address;
- (c) in the case of an accounting firm — the accounting firm's email address;
- (d) in the case of an accounting LLP — the accounting LLP's email address.

Fees for copies, extracts and certification

5.—(1) The fees specified in the Schedule are payable in the manner determined by the Registrar.

(2) The Registrar may for any reason waive, refund or remit, whether wholly or in part, any fee specified in the Schedule.

THE SCHEDULE

Rule 5

FEES

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| 1. For supplying a copy of, or an extract from, any document mentioned in rule 2 (without attachments) which is filed with the Registrar | \$11 per document |
| 2. For supplying a copy of, or an extract from, any document mentioned in rule 2 (including attachments) which is filed with the Registrar | \$26 per document |
| 3. Certification of a copy of, or an extract from, any document mentioned in rule 2 as the copy which is filed with the Registrar | \$1 per page or part of a page for electronic certification |

Made on 5 December 2024.

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

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