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### SINGAPORE ACCOUNTANCY COMMISSION ACT 2013 (ACT 5 OF 2013)

#### SINGAPORE ACCOUNTANCY COMMISSION (TRANSITIONAL PROVISIONS) REGULATIONS 2013

##### ARRANGEMENT OF REGULATIONS

##### Regulation

1. Citation and commencement
  2. Definitions
  3. Deemed registration as chartered accountant
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In exercise of the powers conferred by section 42 of the Singapore Accountancy Commission Act 2013, the Minister for Finance hereby makes the following Regulations:

#### **Citation and commencement**

1. These Regulations may be cited as the Singapore Accountancy Commission (Transitional Provisions) Regulations 2013 and shall come into operation on 2nd July 2013.

#### **Definitions**

2. In these Regulations —

“certified public accountant” means any person registered with or recognised by the Institute as a Certified Public Accountant Singapore immediately before 1st April 2013;

“Institute” means the Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore).

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**Deemed registration as chartered accountant**

3. Every certified public accountant who remains registered with or recognised by the Institute as a Certified Public Accountant Singapore on 2nd July 2013 shall on that date be deemed to be registered with the Institute (being the designated entity specified in the Third Schedule to the Act) as a chartered accountant under the Act.

Made this 27th day of June 2013.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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