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**No. S 839**

ACCOUNTANTS ACT  
(CHAPTER 2)

ACCOUNTANTS (ACCOUNTING CORPORATIONS,  
ACCOUNTING FIRMS AND ACCOUNTING LLPS)  
(AMENDMENT) RULES 2015

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 may be cited as the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) (Amendment) Rules 2015 and come into operation on 3 January 2016.

**New rule 3A**

2. The Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) Rules (R 5) (referred to in these Rules as the principal Rules) are amended by inserting, immediately after rule 3, the following rule:

**“Prescribed documents under section 12B(1) of Act**

**3A.** 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 (upon payment of the prescribed fee):

- (a) change in particulars of an accounting corporation;
- (b) change in particulars of an accounting firm;
- (c) change in particulars of an accounting LLP;
- (d) approval of an accounting corporation;
- (e) approval of an accounting firm;
- (f) approval of an accounting LLP;

- (g) revocation of the approval of an accounting corporation;
- (h) revocation of the approval of an accounting firm;
- (i) revocation of the approval of an accounting LLP.”.

### **Deletion and substitution of rule 6**

3. Rule 6 of the principal Rules is deleted and the following rule substituted therefor:

#### **“Constitution**

6. The constitution of an accounting corporation must provide for the matters specified in the Third Schedule.”.

### **Amendment of rule 7**

4. Rule 7 of the principal Rules is amended by deleting paragraph (2) and substituting the following paragraph:

“(2) The notice given under paragraph (1) has effect as if it were a notice of resignation within the meaning of section 205AA(1) or 205AB(1) of the Companies Act (Cap. 50), as the case may be.”.

### **Amendment of First Schedule**

5. The First Schedule to the principal Rules is amended by deleting the full-stop at the end of item 5, and by inserting immediately thereafter the following items:

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|---|---|
| “6. For supplying a copy of, or an extract from, any document referred to in rule 3A (without attachments) which is filed with the Registrar  | \$11 per document   |
| 7. For supplying a copy of, or an extract from, any document referred to in rule 3A (including attachments) which is filed with the Registrar | \$26 per document   |
| 8. Certification of a copy of, or an extract from, any document referred to in rule 3A as the copy which is filed with the Registrar          | <p>(a) \$2 per page or part thereof for manual certification</p> <p>(b) \$1 per page or part thereof for electronic certification”.</p> |

**Amendment of Second Schedule**

6. Paragraph 5 of the Second Schedule to the principal Rules is deleted and the following paragraph substituted therefor:

“5. The accounting corporation’s constitution \*has not/has been amended during the previous year.

\*Delete where inapplicable.”.

**Amendment of Third Schedule**

7. The Third Schedule to the principal Rules is amended by deleting the words “MEMORANDUM AND ARTICLES OF ASSOCIATION” in the Schedule heading and substituting the word “CONSTITUTION”.

Made on 21 December 2015.

LIM SOO HOON

*Chairman,*

*Accounting and Corporate Regulatory Authority,  
Singapore.*

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