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## No. S 954

### ACCOUNTANTS ACT 2004

#### ACCOUNTANTS (ACCOUNTING CORPORATIONS, ACCOUNTING FIRMS AND ACCOUNTING LLPS) (AMENDMENT) RULES 2022

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 (Accounting Corporations, Accounting Firms and Accounting LLPs) (Amendment) Rules 2022 and come into operation on 15 December 2022.

#### **Amendment of rule 3**

2. In rule 3 of the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) Rules (R 5) —

- (a) delete “to the Authority”;
- (b) delete “, and shall not be refundable”;
- (c) renumber rule 3 as rule 3(1); and
- (d) after paragraph (1), insert —

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

(3) Despite paragraph (2), no fee paid is refundable in respect of the withdrawal of any application.”.

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**Amendment of First Schedule**

**3.** In the First Schedule to the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) Rules —

(a) in items 1, 2, 3, 4 and 5, replace “approval” with “application for approval”; and

(b) in item 8, delete paragraph (a).

*[G.N. Nos. S 839/2015; S 681/2017]*

Made on 9 December 2022.

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

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