

To whom it may concern:

**Exemption under the Compulsory Quarantine of Certain Persons  
Arriving at Hong Kong Regulation (Cap. 599C)**

In accordance with section 4(1)(b) of the Compulsory Quarantine of Certain Persons Arriving at Hong Kong Regulation (Cap. 599C), the Chief Secretary for Administration has designated the following category of persons for exemption from the compulsory quarantine arrangement:

*Certified public accountants (practising), partners, directors or employees of practice units registered with the Hong Kong Institute of Certified Public Accountants (“HKICPA”) under the Professional Accountants Ordinance (Cap. 50), who are required to travel to the Mainland to conduct audit work for companies listed on a recognised stock market (as defined by section 1 of Part 1 of Schedule 1 to the Securities and Futures Ordinance (Cap. 571)) and having Mainland operations, to assist those companies to fulfil their obligations under relevant Ordinances or other regulatory instruments that govern the operation of the companies or their business.*

2. The testing and isolation arrangement for exempted persons under Cap. 599C **arriving at the land border control points (“land BCPs”)** would be tightened with effect from 1 April 2021:

- (1) he/she must produce documentary proof (in an electronic form specified by the Director of Health or physical form) to show that  
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  - (a) the exempted person underwent a test for the coronavirus disease 2019 (“COVID-19”) the sample for which was taken **on the day of arrival or within the three days before the day of arrival;**
  - (b) the test conducted on the sample is a **SARS-CoV-2 nucleic acid test;**
  - (c) the result is that the person was tested negative for COVID-19; and
  - (d) the test was conducted by a laboratory that, at the time of the person’s arrival, is included in a list of recognised laboratories that are mutually recognised by the governments of Hong

Kong and Guangdong as published for this purpose in the DH's official website; and

- (2) the exempted person must also be subject to SARS-CoV-2 nucleic acid testing on the **2nd and 12th day following his/her arrival in Hong Kong during the medical surveillance period**. He/she must report to his/her practice unit after submitting the specimen on respective days.
3. The above tightened conditions are also applicable to authorisations issued previously to exempted persons.
4. For the avoidance of doubt, those exempted persons entering from the Hong Kong International Airport are not affected by the above tightened conditions.
5. Practice units are responsible for putting in place necessary measures to facilitate and ensure compliance of the exemption conditions by their staff. Any non-compliance with the condition set out in paragraph 2(2) above should be immediately reported to the Financial Services and the Treasury Bureau at [qexemption@fstb.gov.hk](mailto:qexemption@fstb.gov.hk) by the practice units. Contraventions with the said exemption condition will result in revocation of the exemption status and the relevant person will be subject to compulsory quarantine for 14 days.
6. Should you have any enquiry, please contact Miss Gillian Chan (2528 9156 or [qexemption@fstb.gov.hk](mailto:qexemption@fstb.gov.hk)) of the Financial Services and the Treasury Bureau or Ms. Elaine Chung (2287 7320 or [599Cexemption@hkicpa.org.hk](mailto:599Cexemption@hkicpa.org.hk)) of the Hong Kong Institute of Certified Public Accountants.

Financial Services and the Treasury Bureau  
31 March 2021