



Hong Kong Institute of
Certified Public Accountants
 香港會計師公會

To: Hong Kong Institute of CPAs
 27/F., Wu Chung House,
 213 Queen's Road East,
 Wanchai, Hong Kong
Attn.: Membership and Admission Department

Tel.: (852) 2287-7531
Email: pieauditor@hkicpa.org.hk

Application for cessation of registration as Registered Public Interest Entity ("PIE") Auditor

[Please read the Notes printed overleaf carefully before completing this Form]

**Name of Registered
 PIE Auditor:** _____

Registration no.: _____

Expiry date of current

PIE auditor registration: _____

(dd/mm/yyyy)

I/ We* hereby apply to the Council of the Hong Kong Institute of Certified Public Accountants, for and on behalf of the above-named practice unit, for my/ our* practice name to be removed from the register of Registered PIE Auditors with effect from _____ .

(dd/mm/yyyy)

**Name of contact
 person:** _____

**Telephone
 no.:** _____

Declaration:

- I declare that all information provided in this application is true and complete to the best of my knowledge and belief.
- I/ We* waive all claims against the Hong Kong Institute of Certified Public Accountants for any loss or damage my/ our* practice may suffer arising from this application.

**Signature of the CPA (practising)/
 Senior partner of the firm/
 Managing director of the corporate practice ***

Date *(dd/mm/yyyy)*

** Please delete as appropriate.*

P.T.O.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING FORM PIE-2
(The Institute reserves the right to change, modify, add or remove any part of this application form without prior notice. Please check the Institute's website from time to time for the latest version.)

1. This Form must be signed and submitted by the CPA (practising) in own name, senior partner of the firm or managing director of the corporate practice of a Registered PIE Auditor, as appropriate.
2. The Registration and Practising Committee ("R&PC") of the Hong Kong Institute of Certified Public Accountants ("HKICPA" / "the Institute") will examine an application made on this Form and submit its recommendations to the Council for approval.

Upon approval by the HKICPA Council, the name of the practice unit will be removed from the register of Registered PIE Auditors with effect from the effective date specified on this Form or the date of approval by the Institute's Council, whichever is later. A letter confirming approval of this application specifying the removal date will be sent to the applicant and each Responsible Person of the applicant.

The practice unit will have to re-apply if he/she/they wish(es) to register as Registered PIE Auditor thereafter.

3. No refund of the renewal application fee or any part thereof is available.
4. Upon approval of the application, it is an offence for the practice unit to undertake or carry out any PIE engagement or to hold out as a Registered PIE Auditor in Hong Kong. However, the practice unit can continue to perform statutory audits, excluding PIE engagements, as long as it continues to meet the HKICPA practising certificate/ firm/ corporate practice registration requirements.
5. **Personal Data (Privacy) Ordinance:** All information provided in this Form will be used by the Hong Kong Institute of Certified Public Accountants ("the Institute") and the Financial Reporting Council for the purpose of exercising their respective powers under the Financial Reporting Council Ordinance ("FRCO") (Cap 588), Professional Accountants Ordinance ("PAO") and its subsidiary legislation (Cap 50) and administering or enforcing the relevant provisions of the FRCO, PAO and its subsidiary legislation, and for any other legitimate purposes as may be required, authorized or permitted by law. The Institute will also use the collected data in this Form for statistical research and analysis, and for other uses internally.

The provision of personal data by means of this Form is voluntary. However, insufficient information may result in rejection of an application. Data collected is accessible to officers, persons or committees processing the registration and related matters. Please refer to the Institute's privacy policy and personal information collection statement on its website at: www.hkicpa.org.hk.

Unless otherwise agreed, hard copies of any documents containing your personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws.

Under the Personal Data (Privacy) Ordinance, applicants have a right to request access to and correction of their personal data kept by the Institute. If you wish to exercise these rights, please email admission@hkicpa.org.hk or contact the Membership and Admission Department at (852) 2287-7228.

6. For enquiries in relation to the application, please contact the Membership and Admission Department of the Institute via email: pieauditor@hkicpa.org.hk; telephone: (852) 2287-7531; or fax: (852) 2575-6852.

Last update on 1 Oct 2020