

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

(Incorporated by the Professional Accountants Ordinance, Cap. 50)



NOTIFICATION FOR CHANGE OF PARTICULARS OF A CORPORATE PRACTICE

For Office Use Only

Name of Corporate Practice: _____

Name in Chinese, if any: _____

Corporate Practice Registration No.: _____

IMPORTANT:

- Please read Notes carefully before completing this Form.
- **Personal Data (Privacy) Ordinance:** All information provided in this form will be used by the Hong Kong Institute of Certified Public Accountants ("the Institute") for purposes of exercising its powers under the Professional Accountants Ordinance ("PAO") and its subsidiary legislation (Cap 50) and administering or enforcing the relevant provision of the 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 may be accessible by the Institute's officers, persons or committees processing 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 Admission Department at (852) 2287-7228.

Section 1 – Name of Corporate Practice:

_____ (in English)

_____ (in Chinese, if any)

Section 2 – Change of Particulars:

2.1 Registration of Practising Member Director(s) ^① (Notes 2 and 3.1)

1) Full name in BLOCK letters: _____

Membership no.: _____ P.C. no.: _____ Effective from: _____
(dd/mm/yyyy)

Mode of practice: # Full-time Part-time

Personal signature: _____ Specimen signature under the practice name: _____

2) Full name in BLOCK letters: _____

Membership no.: _____ P.C. no.: _____ Effective from: _____
(dd/mm/yyyy)

Mode of practice: # Full-time Part-time

Personal signature: _____ Specimen signature under the practice name: _____

3) Full name in BLOCK letters: _____

Membership no.: _____ P.C. no.: _____ Effective from: _____
(dd/mm/yyyy)

Mode of practice: # Full-time Part-time

Personal signature: _____ Specimen signature under the practice name: _____

(Please use separate sheet, if necessary, duly signed by the managing director, with the practice name on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

^① As defined in the Corporate Practices (Registration) Rules.
 # Please put a "✓" in the appropriate box.

2.2 Withdrawal of Director(s) ^①: (Notes 2 and 3.2)

1) Current status: # Practising member director Non-practising member director

Full name in BLOCK letters: _____ Membership no.: _____

Personal signature: _____ Effective from: _____
(dd/mm/yyyy)

2) Current status: # Practising member director Non-practising member director

Full name in BLOCK letters: _____ Membership no.: _____

Personal signature: _____ Effective from: _____
(dd/mm/yyyy)

(Please use separate sheet, if necessary, duly signed by the managing director, with the practice name on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

2.3 Removal of Reserve Director/ Authorised Person ^①:
 (Applicable to sole-practising member corporate practice ONLY)

Current status: # Reserve Director Authorised Person

Full name in BLOCK letters: _____ HKICPA Membership no., if any: _____

Personal signature: _____ Effective from: _____
(dd/mm/yyyy)

2.4 Death, Incapacity or Disqualification of Director: (Notes 2.4 and 3.2)

Full name in BLOCK letters: _____

Membership no.: _____ P.C. no., if any: _____ Effective from: _____
(dd/mm/yyyy)

2.5 Change of contact details: (Note 4)

Registered office: _____ (in English)

_____ (in Chinese)

Telephone no.: _____ Fax. no.: _____ Effective from: _____
(dd/mm/yyyy)

Email address: _____ Website: _____

Section 3 – Change of instructions to the inclusion of information on the Hong Kong CPA Practice Directory in the HKICPA's Website: # (Note 5)

I/ We* wish to change my instructions to the inclusion of the following information on the Directory:

- NOT** to include any of my/ our optional information in the Directory.
- To include the information selected in 3.1 to 3.4 below in the Directory. This supersedes all my/ our* previous instructions.

I/ We* understand that the above preference shall stand until I/ we notify the Institute of any change in writing.

.../ to be continued

^① As defined in the Corporate Practices (Registration) Rules.

Please put a "✓" in the appropriate box.

* Please delete as appropriate.

Section 3 – Change of instructions to the inclusion of information on the Hong Kong CPA Practice Directory in the HKICPA's Website: # (Note 5)

(cont'd)

3.1 Location of business affiliations in Mainland China:

Municipality / Special administration region

- Beijing Chongqing Shanghai Tianjin Macau

Province

- Anhui Fujian Gansu Guangdong Guizhou
 Hainan Hebei Heilongjiang Henan Hubei
 Hunan Jiangsu Jiangxi Jilin Liaoning
 Qinghai Shaanxi Shandong Shanxi Sichuan
 Yunnan Zhejiang

Autonomous region

- Guangxi Zhuang Inner Mongolia Ningxia Hui
 Tibet Xinjiang Uyghur

3.2 Type of professional services offered:

- | | | |
|------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------|
| <input type="checkbox"/> Accounting & other outsourcing services | <input type="checkbox"/> Audit & assurance | <input type="checkbox"/> Company secretarial |
| <input type="checkbox"/> Consultancy | <input type="checkbox"/> Corporate finance | <input type="checkbox"/> Forensics & investigation |
| <input type="checkbox"/> Internal audit | <input type="checkbox"/> IPO & capital markets | <input type="checkbox"/> IT risk advisory |
| <input type="checkbox"/> Litigation support | <input type="checkbox"/> Monitoring review for CPA practices | <input type="checkbox"/> Restructuring & insolvency |
| <input type="checkbox"/> Risk & controls solutions | <input type="checkbox"/> Tax | <input type="checkbox"/> Valuation |

3.3 Contact person:

_____ (Full name in BLOCK letters)

3.4 Contact details/ Firm size (according to the Institute's database or the new information provided in this Form, if applicable):

- | | | |
|-----------------------------------------------------|----------------------------------|----------------------------------------|
| <input type="checkbox"/> Telephone No. | <input type="checkbox"/> Fax No. | <input type="checkbox"/> Email address |
| <input type="checkbox"/> No. of directors/ partners | <input type="checkbox"/> Website | |

Section 4 – Declaration:

I DECLARE THAT THE ABOVE INFORMATION IS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

I/ WE* WAIVE ALL CLAIMS AGAINST THE INSTITUTE FOR ANY LOSS OR DAMAGE I/WE* MAY SUFFER ARISING FROM THIS APPLICATION.

Signature of Managing Director
 (for and on behalf of the Corporate Practice)

Date (dd/mm/yyyy)

Please put a "✓" in the appropriate box.

* Please delete as appropriate

The completed Form RCP-3A should be returned with appropriate fees and relevant supporting documents, if any, by registered mail to:
 The Registrar, Hong Kong Institute of Certified Public Accountants, 27th floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong.

P.S. Corporate practices may also submit their Form RCP-3A by hand to the Institute's service counter at the above address during office hours.

NOTES

Please read these NOTES along with the Corporate Practices (Registration) Rules and Corporate Practices (Professional Indemnity) Rules carefully before completing **FORM RCP-3A**

(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.)

Note 1 – Change of Particulars

- 1.1 Any change of particulars of a corporate practice should be notified to the Institute in writing by the sole practitioner/ managing director as soon as practicable and in any event within 14 days thereof. Notification sent via email is not acceptable for the purpose.
- 1.2 **In the event of the following change(s), a corporate practice is required to file this Form, which does not require the prior approval of the Council, to update the Institute's register of corporate practices with the following change(s):-**
- a) registration/ withdrawal of directors/shareholders excluding registration of a non-practising member director which should be applied via Form RCP-3B for Council's approval
 - b) change of contact details, including registered office, telephone/fax. nos., email address
 - c) removal of reserve director/ authorised person (*applicable to sole-practising member corporate practice ONLY*)
 - d) death or incapacity or disqualification of director(s)/shareholder(s)
- Relevant change will take effect either from the effective date specified by the practice OR the date when the practice has completed all the filing procedures, whichever is later.
- 1.3 A corporate practice may apply for the following change(s), which requires the prior approval of the Council, via Form RCP-3B:-
- a) change of name
 - b) change of Articles of Association ("AA")
 - c) registration of a non-practising member director (*applicable to multi-practising member corporate practice ONLY*)
 - d) change or appointment of a reserve director (*applicable to sole-practising member corporate practice ONLY*)
 - e) change or appointment of an authorised person (*applicable to sole-practising member corporate practice ONLY*)

Note 2 – Registration / Withdrawal of director(s)

- 2.1 Rule 4 of the Corporate Practices (Registration) Rules specifies that other than a sole practising member corporate practice, not less than two-thirds of the total number of directors of a corporate practice must be practising members and not less than two-thirds of the voting shares of a corporate practice must be beneficially owned by practising members.
- 2.2 The Council rules that the number of firm/corporate practice names under which a director of a corporate practice may register as a sole proprietor, partner, director, authorised signatory or authorised person (as the case may be) should in no case exceed three.
- 2.3 The appointment of a new non-practising member director by a corporate practice requires the approval of the Council under Professional Accountants By-law 28(c). Please use a Form RCP-3B for this purpose, except in the case of a sole practising member corporate practice.
- 2.3 **Bankruptcy**
- 2.3.1 Section 30(7) of the PAO stipulates that: -
"A practising certificate shall not be issued to, and the Council may cancel the practising certificate of, a certified public accountant who is or has become bankrupt or has entered into a voluntary arrangement with his creditors within the meaning of the Bankruptcy Ordinance (Cap. 6)."
- 2.3.2 Section 480 of the Companies Ordinance (Cap. 622) provides that if any person being an undischarged bankrupt acts as director of, or directly or indirectly takes part in or is concerned in the management of any company, he shall be guilty of an offence and is liable to imprisonment and a fine. However, s/he may act as a director with the leave of the court by which s/he was adjudicated bankrupt.
- 2.3.3 The personal signature of the proposed shareholders/directors serves as a declaration by the signer that s/he is not or has not become bankrupt or has not entered into a voluntary arrangement with his/her creditors within the meaning of the Bankruptcy Ordinance.
- 2.3.4 For a proposed shareholder/director who was adjudicated bankrupt but has been granted leave by the court to act as a director, s/he should provide a certified copy of the document issued by the court on such permission together with this application for the Institute's consideration.
- 2.4 **Document(s) required to complete the updating procedure:**
- 2.4.1 A letter issued by the insurance broker certifying that after the admission of practising member director, the corporate practice still satisfies the Corporate Practices (Professional Indemnity) Rules.
- 2.4.2 **Removal of a deceased director**
A copy of the death certificate is required for such purpose. Appropriate action will be taken to remove the name of the deceased director from the register of certified public accountants and list of PC holders, if applicable.
- 2.4.3 A **certified copy** of the following form(s) (as the case may be) submitted to Companies Registry should be provided to the Institute within 14 days of such change:
Form ND2A – Notice of Change of Company Secretary and Director (Appointment/Cessation)
Form ND4 – Notice of Resignation of Company Secretary and Director
Form NSC1 – Return of allotments

Note 3 – Fees

- 3.1 Corporate practice annual fees are calculated on per director basis and are paid in respect of each calendar year. Accordingly, filing of a Form RCP-3A for registration of new director(s) must be accompanied by the appropriate corporate practice annual fee. Please refer to the Fee Schedule announced by the Institute from time to time.

3.2 No refund of the annual fee or any part thereof is available to a director who withdraws from the practice during the year.

Note 4 – Change of registered office

- 4.1 Under section 31(5)(b) of the PAO, the registered office should be the one registered for the purpose of the Companies Ordinance (Cap. 622).
- 4.2 **Document(s) required to complete the updating procedure:**
 - 4.2.1 An official letter of consent from the landlord/ leaseholder must be produced to the effect that he/she/they has/have no objection to such use and to the erection of a signboard at the entrance to the registered office. A sample of such letter is provided at the end of these notes for reference.
 - 4.2.2 A **certified copy** each of the followings:
 - i. a board resolution sanctioning the change of registered office within 14 days of the resolution.
 - ii. Form NR1 "Notice of Change of Address of Registered Office" as submitted to the Companies Registry.
 - iii. business registration certificate showing the new registered office within 1 month.
- 4.3 In order for the Institute to meet the statutory requirement of publishing the list of corporate practices in the Government Gazette, the practice is required to provide its registered office in both English and Chinese.

Note 5 – Information published in the Hong Kong CPA Practice Directory ("the Directory")

- 5.1 The Directory is posted in the Institute's website to better support our member practices to market their CPA practice.
- 5.2 **Practice name (English and Chinese) and registered address are mandatory** to be set out in the Directory but the inclusion of other information including email, fax no., tel. no., website, number of directors/ partners, location of business affiliations in Mainland China, type of professional services offered by the practice and name of contact person is optional. Please visit the Directory in the Institute's website at www.hkicpa.org.hk/app/hkicpa_app/practicedirectory/index.php to consider making any changes as appropriate.
- 5.3 Practice may change your instruction for information published in the Directory via MyPractice in the Members' area of the Institute's website. If you submit change instruction request via this Form, please allow 4 working days for updating the Directory in the Institute's website.
- 5.4 The latest change of particulars and/or instruction as indicated in this Form will be deemed as final which overrides any previous instruction given to the Institute.

Note 6 – Enquiries

For enquiries in relation to the application, please contact the Admission Department of the Institute via email: admission@hkicpa.org.hk; telephone: 2287-7228; or fax: 2575-6852.

Last update on 15 May 2018

Certification of documents – Applications should be supported by originals. If photocopy is provided, it must be certified as true copy by any of the following persons:

- a) A certified public accountant, i.e. HKICPA member. Full name with HKICPA membership no. should be provided on each of the document he/ she has certified for verification purpose.
- b) A legal practitioner. Full name with contact details should be provided for future communication.
- c) Government District Officer (through statutory declaration)
- d) Authorised staff of the Institute (*only if originals are presented with photocopies for certification*)

Hereunder is a sample of a letter of consent. Please request the leaseholder/ landlord of your proposed registered office to reproduce it on their own letterhead.

Date: _____

Registrar,
Hong Kong Institute of Certified Public Accountants,
27th floor, Wu Chung House, 213 Queen's Road East,
Wan Chai, Hong Kong.

SAMPLE

Dear Sirs,

Letter of Consent from Leaseholder/ Landlord *

Re: _____ (name of proposed corporate practice)

This is to confirm that the undersigned who is the leaseholder/landlord* of the office situated at:

_____ has no objection to the use of the premises as the registered office of the said firm, and has given permission to the said firm to erect a signboard with appropriate description at the entrance to the registered office.

Yours faithfully,

(Signature)

(Full name in BLOCK letters)

(Position held)

(Name of company)

(Company chop, if any)

* Please delete as appropriate.