



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, Wan Chai, Hong Kong Attn.: Admission Department Tel.: (852) 2287-7014/ 2287-7049 Email: admission@hkicpa.org.hk

Date: _____

Application for de-registration of a firm

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

I/We * confirm that it is my/our * intention to cease to practise under the following firm name with effect from _____. Please delete the said firm name from the HKICPA's firm register upon Council's approval.

Name of Firm: _____ (in English) _____ (in Chinese, if any)

Table with 3 columns: Sole Proprietor/ Partners, Membership no., Signature of Sole Proprietor/ Partners. Multiple rows for data entry.

(Please use separate sheets, if necessary, duly signed by the sole proprietor/ senior partner with firm registration number on each of the sheet(s) attached. Total no. of sheet(s) attached _____)

* Please delete where appropriate.

P.T.O.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING **FORM RF-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. De-registration of a registered CPA firm will be submitted to the Council via the Registration and Practising Committee of the Hong Kong Institute of Certified Public Accountants ("HKICPA" / "the Institute") for consideration. Upon approval by the Council, the relevant firm name will be deleted from the Institute's firm register. The sole proprietor/partners concerned will have to re-apply if he/she/they wish(es) to register a firm in the future.
2. This Form must be signed by the sole proprietor/all partners (**including** non-PC holder partner(s)) of the firm. If additional space is required for the signature of all the partners, please use a separate sheet.
3. If the Institute should receive a notice for de-registration of a firm without the signatures of all partners representing the total number of partnership, the Institute **will not process the de-registration**, but will notify the rest of the partnership. Meanwhile, a notation "in dissolution" may be added after the firm's name in the register.
4. No refund of the annual fee or any part thereof is available.
5. Section 31 of the Professional Accountants Ordinance ("the Ordinance") specifies that a practising certificate holder must notify the Institute of any change in the address of his/her registered office within 14 days thereof. As such, all practising partner(s) are required to provide details of his/her/their new mode of practice, employment and the updated address of his/her/their registered office(s) (in both English and Chinese) to the Institute as soon as practicable.

For sole proprietor/practising partners who will practise in his/her own name after the de-registration, a specimen copy of letterhead which bears his/her own name and the description "Certified Public Accountant" or "Certified Public Accountant (Practising)" and a copy of the Business Registration Certificate should be produced as evidence of commencement of business.

In such case, "& Co.", "CPA Ltd.", "CPA (Practising) Ltd." or "事務所", "樓", "行", "會計師有限公司" etc. should not be included in the name of his/her practice unless a practice name has been registered with the HKICPA under the Ordinance.

6. 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 the purpose 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 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 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.

7. For enquiries in relation to the application, please contact the Admission Department of the Institute via email: admission@hkicpa.org.hk; telephone: (852) 2287-7228; or fax: (852) 2575-6852.