

**HONG KONG INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS**

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



**APPLICATION FOR
CHANGE OF PARTICULARS OF A FIRM**

For Office Use Only

Firm Name: _____

Name in Chinese, if any: _____

Firm Registration No.: _____

Formal approval given on, if required: _____

Registration effective from: _____

IMPORTANT:

- Please read Notes carefully before completing this Form.
- Please complete all sections in BLOCK LETTERS and in BLACK.
- 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 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 firm:

_____ (in English)
 _____ (in Chinese, if any)

Section 2 – Change of particulars which requires the prior approval of the Council: (see Note 6)

[Please leave blank those columns which are not applicable.]

2.1 Change of firm name: (see Notes 2, 7.1 and 7.2)

Proposed firm name: _____ (in English)
 _____ (in Chinese, if any)

Proposed effective date, if any: _____
 (dd/mm/yyyy)

2.2 Admission of non-PC holder partner(s): (see Notes 3.1, 7.3 and 8.2)

(1) Full name in BLOCK letters: _____
 Membership no.: _____ Proposed effective date, if any: _____
 (dd/mm/yyyy)
 Mode of practice: # Full-time Part-time
 Personal signature: _____ Specimen signature of firm name: _____

(2) Full name in BLOCK letters: _____
 Membership no.: _____ Proposed effective date, if any: _____
 (dd/mm/yyyy)
 Mode of practice: # Full-time Part-time
 Personal signature: _____ Specimen signature of firm name: _____

(Please use separate sheet, 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 put a "✓" in the appropriate box.

Section 3 – Change of particulars which does not require the prior approval of the Council:

[Please leave blank those columns which are not applicable.]

3.1 Admission of practising partner(s): *(see Notes 3 and 8)*

(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 of firm 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 of firm 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 of firm name: _____

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

3.2 Withdrawal of partner(s): *(see Notes 3.1 and 8.3)*

(1) Full name in BLOCK letters: _____ Membership no.: _____

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

(2) Full name in BLOCK letters: _____ Membership no.: _____

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

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

3.3 Removal of a deceased partner: *(see Notes 7.4 and 8.3)*

Full name in BLOCK letters: _____

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

* Please put a "✓" in the appropriate box.

3.3 Change of contact details: (see Notes 4 and 7.5)

Registered office: _____ (in English)

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

Email address: _____ Website: _____

Section 4 – Change of instructions to the inclusion of information on the Hong Kong CPA Practice Directory in the HKICPA's Website: # (see 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 4.1 to 4.4 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.

4.1 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
4.2 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

4.3 Contact person: _____
(Full name in BLOCK letters)**4.4 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	

Please put a "✓" in the appropriate box.

* Please delete as appropriate.

Section 5 – Declaration: *(see Note 6.5)* [#]

- 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 Hong Kong Institute of Certified Public Accountants for any loss or damage my/our* firm may suffer arising from this application.

Signature of Sole Proprietor/ Senior Partner ***Date** *(dd/mm/yyyy)*

Please put a "✓" in the appropriate box.

* Please delete as appropriate.

The completed application form should be returned with all supporting documents and appropriate fees 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. Applicants may also submit their applications by hand to the Institute's office at the above address during office hours.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING **FORM RF-3**
(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 firm particulars

- 1.1 A firm is required to return this Form for changing the followings:
Since prior approval by the Council is required, the following change(s), upon approval, will take effect either from the effective date specified by the applicant OR the date of approval of such application by the Institute, whichever is later:
- (a) Change of English and/ or Chinese firm name
 - (b) Admission of a non-PC holder partner(s)
- Please also refer to Note 5 below for further details.
- No prior approval by the Council is required for the following change(s):**
- (c) Partner(s) (including admission of practising partner(s) and/or withdrawal of partner(s))
 - (d) Change of contact details, including registered office, telephone/ fax. nos., email address
- 1.2 Firms should keep the Institute's records up-to-date by advising the Institute by separate letter of any changes other than those specified above, e.g. registration of a branch office/ an authorized signatory, etc..
- 1.3 Any change in firm particulars should be notified to the Institute in writing by the sole proprietor/ senior partner as soon as practicable and in any event within 14 days thereof. Notification sent via email is not acceptable for the purpose.

Note 2 – Change of firm name

- 2.1 A firm may apply to change its English and/or Chinese name(s). A new application via submission of Form RF-1 is required in the case of change of firm name which involves a new constitution of the firm. Form RF-1 is downloadable from our website at: <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Forms-and-Downloads/Practice-Units/Firms>.
- 2.2 Application for change of a firm name will be submitted to the Institute's Registration and Practising Committee for consideration. The proposed firm name should only be used after receipt of an approval letter from the Institute or at a later date specified by the applicant.
- 2.3 **Use of personalized name**
- (a) The firm name must be sufficiently indicative of the name(s) of the sole proprietor/full-time practising partners but not the part-time partner(s).
 - (b) A firm name not indicative of its sole proprietor/full-time practising partners is not acceptable unless it is a registered firm name under an overseas accountancy body or a non-personalised firm name (i.e. trading name) that is acceptable to the Institute's Council.
 - (c) Members using a firm name by adding "& Co." after his/her own name must also include his/her initials or other names in addition to his/her surname, e.g. "A.B. Chan & Co.". The registration of a firm name under the style of, say "Chan & Co." is therefore not permissible.
 - (d) The name of non-PC holder partner should not be included in the proposed firm name.
- 2.4 **Use of non-personalised (trading) name**
 The proposed name should not be approved if, in the opinion of the Council that:
- (a) it is misleading; or
 - (b) it is unlawful; or
 - (c) it is not of professional good taste and is inconsistent with the image of the profession; or
 - (d) it is in conflict with the ethical rules of the Institute, in particular Section 450 – Practice promotion of the Code of Ethics for Professional Accountants as contained in Volume I of the HKICPA Members' Handbook.
- 2.5 Application for the use of a firm name that is presently in use by another registered CPA practice will not be considered.
- 2.6 Upon approval, the firm is required to file: -
- (a) specimen signatures of the sole proprietor/partners under the new firm name;
 - (b) specimen copy of new letterhead; and
 - (c) a certified copy of business registration certificate under the new firm name.

Note 3 – Change of partnership composition

- 3.1 The Council has ruled under section 28A(5) of the Professional Accountants Ordinance that not less than two-thirds of the partners of a firm shall be practising partners.
- 3.2 **Mode of practice**
 For registration of a firm, the proprietor or at least one of its practising partners must practise on a full time basis.
- 3.3 **Bankruptcy**
- (a) Section 30(7) of the Professional Accountants Ordinance 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)."

- (b) The personal signature of a proposed practising partner 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.

3.4 **Maximum number of firm/corporate practice names under which a PC holder may practise**

The Council rules that the number of firm/corporate practice names under which a PC holder may register as a sole proprietor, partner, director, authorised signatory or authorised person (as the case may be) should in no case exceed three.

Note 4 – Registered office

In order to facilitate the statutory requirement for publishing the list of firms in the Government Gazette, a firm is required to provide the address of its new 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 firms and corporate 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 https://cms.hkicpa.org.hk/app/hkicpa_app/practicedirectory/index.php to consider making any changes as appropriate.
- 5.3 The latest change of firm particulars and/or instruction as indicated in this Form will be deemed as final which overrides any previous instruction given to the Institute.
- 5.4 Please allow 4 working days for updating the Directory in the Institute's website.

Note 6 – Processing of application

- 6.1 The changes to the firm name and/or admission of non-PC holder partner(s) will have to be considered by the Registration and Practising Committee ("R&PC"). The R&PC will submit its recommendations to the Council for approval.
- 6.2 The result of application will normally be available 10 weeks after the relevant submission deadline. Please refer to the Submission Deadline announced by the Institute from time to time.
- 6.3 Failure to provide full information and evidence may cause delay in the processing of an application.
- 6.4 The Institute reserves the right to verify where necessary the information furnished by the applicant with any third parties concerned.
- 6.5 Any false information/ declaration provided in this application form may result in application not being processed. The matter may also be referred to the relevant committee(s) or Council for disciplinary action as the Institute sees fit under section 34 of the PAO. Please review your application carefully before submission of your application to the Institute.

Note 7 – Supporting documents

Unless otherwise specified, all documents submitted, if they are photocopies, must be certified by a HKICPA member or a legal practitioner.

7.1 Registration of the name of an overseas/international accountancy practice registered outside Hong Kong

- (a) Official letter of consent from the overseas/international accountancy practice giving its authorisation for the applicant to register the firm name with the Institute.
- (b) Documentary proof, e.g. practising certificate/ license, that the accountancy practice is a registered practice under the jurisdiction of an accountancy body currently accepted by the Council, e.g. the location of its head office and details regarding the structure of partnership and composition of the practice.
- (c) Background information of the overseas/international accountancy practice, including the latest contact details and partner/ director composition.
- (d) Arrangements, if any, between the overseas/international accountancy practice and the applicant for the latter to act as their representative in Hong Kong.

7.2 Non-personalised (trading) name registration

Where an application for the use of a trading name is submitted, the applicant is required to submit a letter providing the reason(s) for adopting such words/characters and/or the meaning of the words/characters to be used in the proposed English and/or Chinese firm name(s) to facilitate the Committee's consideration.

7.3 Registration of a non-PC holder partner

A letter applying for exemption from Professional Accountants By-law 28(c) to practise in partnership with a person who is not entitled to practise as a certified public accountant (practising) shall be submitted together with this Form.

7.4 Removal of a deceased partner

A copy of the death certificate is required for such purpose. Appropriate action will be taken to remove the name of the deceased partner from the register of certified public accountants and list of PC holders, if applicable.

7.5 Registered office

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 this Form for reference.

Note 8 – Fee

- 8.1 No administration charge is required for submission of Form RF-3 to the Institute.
- 8.2 Firm annual fees are calculated based on the number of partners and paid in respect of each calendar year. Full year annual fee is required for admission of a new partner that will take effect at any time during the current calendar year. Please refer to the Fee Schedule announced by the Institute from time to time.
- 8.3 No refund of the annual fee or any part thereof is available to a partner who withdraws from the partnership during the year.

Note 9 – Enquiries

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.

Last update on 22 November 2018

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 *

(Firm name)

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

(in English)

(in Chinese)

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.