



Nomination form for election to Council at the 39th A.G.M.

To nominate one certified public accountant to the Council of the Hong Kong Institute of Certified Public Accountants under Professional Accountants by-law 2.

(Please fill in using BLOCK LETTERS)

Name of candidate	Category (please refer to note A)	Name of proposer	Name of seconder
Membership no.:		Membership no.:	Membership no.:

Explanatory notes

1. The candidate, proposer and seconder please sign below.
2. Signature by a candidate on this form will be accepted by the Registrar as sufficient notice that he or she is willing to offer himself or herself for election to the Council under by-law 2(2)(c). The signature also serves as a declaration by the candidate that he or she is ordinarily resident in Hong Kong under by-law 2(1A).
3. Signature by a candidate on this form will constitute agreement on his or her part to abide by the disclosure practice of the Council, if he or she is elected to the Council.

Under Professional Accountants by-law 2(1) and (2), we, the above-named certified public accountants propose and second the nomination contained herein.

Candidate's signature	Category (please refer to note A)	Proposer's signature	Secunder's signature

Dated this _____ day of _____ 2011

Notes

- A. Please signify:
- i. by the letter "P" for the candidate who is in full time practice as a certified public accountant (practising);
 - ii. by the letter "N" for the candidate who is not in full time practice as a certified public accountant (practising), who may or may not hold a practising certificate.

A certified public accountant shall be regarded as being in full time practice as a certified public accountant (practising) if he or she –

- i. holds a practising certificate;
- ii. is free to devote substantially the whole of his or her time during normal office hours to provide his or her services as a certified public accountant (practising); and
- iii. has not entered into and there is not subsisting a contract of employment between him or her and an employer (other than an employer who is a certified public accountant (practising) or a firm of certified public accountants (practising) or a corporate practice) under which he or she is bound to devote the whole or substantially the whole of his or her time during normal office hours to his or her employment.

A certified public accountant holding a practising certificate shall not be treated as not being in full time practice as a certified public accountant (practising) by reason only of the fact that he or she is in the employment of a certified public accountant (practising) or a firm of certified public accountants (practising) or a corporate practice.

Normal office hours shall mean those hours at which banks are generally open for business in Hong Kong.

- B. In accordance with by-law 2(3), this nomination form must be duly signed and lodged with the Registrar before 5:30 p.m. on 22 November 2011 under confidential cover marked "Nomination."
- C. In accordance with the resolution made by the Council in January 1994, the number of votes received by individual candidates of the Institute's Council election should be disclosed. This practice has applied since the 22nd A.G.M.
- D. Please refer to the section "Election of Council members at the 39th annual general meeting," pages 2 to 6.



第39屆周年大會理事會選舉提名表格

根據《專業會計師附例》第2條提名1位會計師加入香港會計師公會理事會。

(請以正楷填寫)

候選人姓名	類別 (請參看附註A)	提議人姓名	附議人姓名
會員編號:		會員編號:	會員編號:

註釋

1. 候選人、提議人及附議人請在下表簽署。
2. 候選人在本表格上的簽署將獲註冊主任接納為獲提名人士同意根據附例第2(2)(c)條參選的充分通知。該簽署亦將視為候選人按照附例第2(1A)條作出的通常居於香港的聲明。
3. 候選人在本表格上的簽署將構成候選人同意在其獲選為公會理事後，遵守公會理事會所訂定的披露守則。

根據《專業會計師附例》第2(1)及(2)條，我們(上述的會計師)提議及附議本表格所載的提名。

候選人簽署	類別 (請參看附註A)	提議人簽署	附議人簽署

日期: 2011年 _____ 月 _____ 日

附註

A. 請註明:

- i. 請用「P」字代表全職執業為執業會計師的會計師;
- ii. 請用「N」字代表非全職執業為執業會計師的會計師，其可能持有或未必持有執業證書。

會計師在以下情況下，須視作全職執業為執業會計師 —

- i. 持有執業證書;
- ii. 在正常辦公時間內，自由地可將實質上全部的時間專用於提供執業會計師的服務; 及
- iii. 該會計師沒有與僱主(該僱主並不是一名執業會計師或一家執業會計師事務所或一個執業法團)訂立僱用合約，亦沒有與上述僱主之間存續僱用合約，而根據該合約，其本人受約束在正常辦公時間內，將其全部或實質上全部的時間專用於其受僱的工作上。

會計師如持有執業證書，則不得僅以其受僱於一名執業會計師，或受僱於一家執業會計師事務所或一個執業法團而不視作全職執業為執業會計師。

正常辦公時間指香港銀行一般開放營業的時間。

- B. 根據《專業會計師附例》第2(3)條，本提名表格必須填妥妥當，放入註有「提名」字樣的保密封套內，並須於2011年11月22日下午5時30分前提交註冊主任。
- C. 根據理事會於1994年1月作出的決議，參與本會理事會成員選舉的每名候選人所獲票數須予以披露。此做法由第22屆周年大會開始採用。
- D. 請參閱載於第2頁至第6頁「第39屆周年大會舉行的理事會成員選舉」一節所載的說明。