

**HONG KONG INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS**

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



**NOTIFICATION FOR
CHANGE OF PARTICULARS OF A CORPORATE PRACTICE**

IMPORTANT

**Please read carefully the Corporate Practices (Registration) Rules,
Corporate Practices (Professional Indemnity) Rules and
Notes to the Form before completing this Form.**

For Office Use Only

Name of Corporate Practice: _____

Corporate Practice Registration No.: _____

Formal approval given on, if required: _____ at _____ **C.M.**

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 for purposes relating to the administration of the Professional Accountants Ordinance and Professional Accountants By-laws including corporate practice registration. In addition, the Institute may use the collected data for statistical research and analysis, and for keeping CPA practices informed of its services. 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, committees or persons processing the registration and related matters.

Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Admission Department at 37th Floor, Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong (tel: 2287 7228) for the purpose.

Section 1 – NAME OF CORPORATE PRACTICE:

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

Section 2 – CHANGE OF PARTICULARS:

A. Change of Director(s): (see Notes 2, 3 and 4)

A1 Incoming Practising Member Director(s)

<u>Name</u> (Full name in BLOCK letters)	<u>Membership No.</u>	<u>PC No.</u>	<u>Full/Part-time Practice</u> (F/P)	<u>Personal Signature</u>	<u>Specimen Signature of Corporate Practice</u>	<u>Effective Date</u> (dd/mm/yyyy)
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

(Please use separate sheet, if necessary.)

A2 Outgoing Practising Member Director(s)

<u>Name</u> (Full name in BLOCK letters)	<u>Membership No.</u>	<u>PC No.</u>	<u>Personal Signature</u>	<u>Effective Date</u> (dd/mm/yyyy)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

A3 Outgoing Non-Practising Member Director(s)

<u>Name</u> (Full name in BLOCK letters)	<u>Membership No.</u>	<u>Personal Signature</u>	<u>Effective Date</u> (dd/mm/yyyy)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

A4 Outgoing Non-Member Director (In the case of a Sole Practising Member Corporate Practice)

<u>Name</u> (Full name in BLOCK letters)	<u>HK Identity Card / Passport No.</u>	<u>Personal Signature</u>	<u>Effective Date</u> (dd/mm/yyyy)
_____	_____	_____	_____

B. Change of Details of Registered Office: (see Note 5)

New Address _____ (in English)
 _____ (in Chinese)

Tel No. _____ Fax No. _____ Email Address _____ Effective Date _____
 (dd/mm/yyyy)

C. Change of Name of Director / Authorised Person: * (see Note 6)

C1 Director(s)

<u>Name in the Register</u> (Full name in BLOCK letters)	<u>New Name</u>	<u>Membership No. (if any)</u>
_____	_____	_____

Effective Date _____ (dd/mm/yyyy) Personal Signature _____

C2 Authorised Person

<u>Name in the Register</u> (Full name in BLOCK letters)	<u>New Name</u>	<u>Membership No.</u>
_____	_____	_____

Effective Date _____ (dd/mm/yyyy) Personal Signature _____

* Please delete as appropriate

D. Change of Address of Director / Authorised Person: *

D1 Director(s)

<u>Name</u> (Full name in BLOCK letters)	<u>Membership No. (if any)</u>	<u>Effective Date</u> (dd/mm/yyyy)
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New Address

D2 Authorised Person

<u>Name</u> (Full name in BLOCK letters)	<u>Membership No.</u>	<u>Effective Date</u> (dd/mm/yyyy)
---------------------------------------------	-----------------------	---------------------------------------

New Address

E. Death, Incapacity or Disqualification of Director

<u>Name</u> (Full name in BLOCK letters)	<u>Membership No. (if any)</u>	<u>PC No. (if any)</u>	<u>Effective Date</u> (dd/mm/yyyy)
---------------------------------------------	--------------------------------	------------------------	---------------------------------------

Signature of
Managing Director of the Corporate Practice

Date
(dd/mm/yyyy)

IMPORTANT:

Any false declaration will constitute a disciplinary offence under section 34(1)(a)(iii) and/or section 34(1)(b)(i) of the Professional Accountants Ordinance.

* 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 CAREFULLY BEFORE COMPLETING FORM RCP-3A

NOTE 1 –

- 1.1 **This application form is designed for use by a corporate practice for the purpose of updating the records kept in the Institute's register of corporate practices any change of particulars which does not require the prior approval of the Council. Such changes include the following:-**
- (a) change of directors/shareholders which does not involve the appointment of a non-practising member director or a non-member director; or
 - (b) change of address of registered office; or
 - (c) change of name or address of directors/shareholders; or
 - (d) change of name or address of authorised person; or
 - (e) death or incapacity or disqualification of directors/shareholders.
- 1.2 For any proposed change of particulars of a corporate practice which requires the prior approval of the Council, an application shall be made by filing a Form RCP-3B. Such proposed change include the following:-
- (a) change of name; or
 - (b) change of M&A; or
 - (c) change of directors/shareholders which involves the appointment of a non-practising member director or a non-member director; or
 - (d) change or appointment of an authorised person in the case of a sole practising member corporate practice.
- 1.3 Other change of particulars not prescribed under Notes 1.1 and 1.2 above do not require the filing of a Form RCP-3A or a Form RCP-3B.

HOWEVER, A CORPORATE PRACTICE IS REQUIRED TO NOTIFY THE REGISTRAR IN WRITING WITHIN 14 DAYS OF ANY OF THE FOLLOWING CHANGE IN THE CIRCUMSTANCES OF THE CORPORATE PRACTICE:-

- (a) The occurrence of any of the following events:
 - i the appointment of a receiver; or
 - ii the passing of a special resolution for a voluntary winding-up of the corporate practice; or
 - iii the corporate practice is notified of the presentation of a petition for a compulsory winding-up of the corporate practice; or
 - iv the making of a statutory declaration by the directors for a creditors' voluntary winding-up under section 228A of the Companies Ordinance;
 - (b) cessation of the corporate practice's compliance with the requirements of Rules 4 or 5 (as the case may be) of the Corporate Practices (Registration) Rules;
 - (c) the devolution of a share held by the non-practising member director or non-member director (as the case may be) to another person in a sole practising member corporate practice.
- 1.4 Rule 8 of the Corporate Practice (Professional Indemnity) Rules also requires a corporate practice to inform the Registrar in writing within 14 days of becoming aware that its professional indemnity insurance, including the insurance referred to in these Rules has expired or been cancelled or exhausted or failed to comply with these Rules unless within that period:
- (a) the Professional Indemnity Insurance has been renewed or reinstated, or the terms have been amended in accordance with these Rules; or
 - (b) the corporate practice has concluded a valid and binding contract of professional indemnity insurance complying with these Rules.

NOTE 2 – ADMISSION AND/OR WITHDRAWAL OF DIRECTORS

- 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 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 The appointment of a non-member director by a sole practising member corporate practice requires the approval of the Council under section 28D(5) and By-law 28(c) of the Professional Accountants Ordinance ("PAO"). Please use a Form RCP-3B for this purpose.
- 2.4 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.
- 2.5 A certified copy of Form IXA "Notice of resignation of director or secretary" and/or Form D2 "Notification of changes of secretary and directors" (as the case may be) submitted to Companies Registry should be provided to the Institute within 14 days of such change.
- 2.6 A certified copy of Form SC1 "Return of allotments" (as the case may be) submitted to Companies Registry should be provided to the Institute within 14 days of such change.

NOTE 3 – BANKRUPTCY

- 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)."
- 3.2 Section 156 of the Companies Ordinance 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.
- 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.
- 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.

NOTE 4 – MAXIMUM NUMBER OF FIRM/CORPORATE PRACTICE NAMES THAT CAN BE REGISTERED BY A DIRECTOR

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.

NOTE 5 – CHANGE OF REGISTERED OFFICE

- 5.1 Under section 31(5)(b) of the PAO, the registered office should be the one registered for the purpose of the Companies Ordinance (Cap. 32).
- 5.2 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 standard format of such letter (APPENDIX) is attached to this Form for reference.
- 5.3 A **certified copy** each of the followings are also required:
 - (a) a board resolution sanctioning the change of registered office within 14 days of the resolution.
 - (b) Form R2 "Changes in registered office or location of registers" as submitted to the Companies Registry.
 - (c) business registration certificate showing the new registered office within 1 month.

5.4 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 6 – CHANGE OF NAME OF DIRECTOR / AUTHORISED PERSON

6.1 Name of practising and non-practising member directors must be the same as that appeared in the Institute's register of certified public accountants.

6.2 Documentary evidence such as statutory declaration / deed poll / marriage certificate will be required for any change of name as specified in the Institute's register of certified public accountants.

A handling charge is required for the re-issue of membership / practising certificate(s).

6.3 A certified copy of Form D2 "Notification of changes of secretary and directors" submitted to Companies Registry should be provided to the Institute within 14 days of such change.

NOTE 7 – FEES

Fees are paid in respect of the calendar year. Filing of a Form RCP-3A must be accompanied by the appropriate registration fee (crossed cheque / bank draft in Hong Kong dollars payable to "Hong Kong Institute of Certified Public Accountants"). Please refer to the Fee Schedule announced by the Institute from time to time.

NOTE 8 – ENQUIRIES

For enquiries in relation to this Form, please contact the Admission Department of the Institute via email: hkicpa@hkicpa.org.hk; telephone: 2287 7228; or fax: 2865 6603 / 2537 9392.

APPENDIX

Please note that in the case of a change of the registered address, a letter of consent from the leaseholder / landlord giving permission to the use of the registered office and erection of signboard outside such registered office is required. Hereunder is a standard format for such letter. You may request the leaseholder / landlord of your proposed registered office to reproduce it on their standard letterheads.

Date: _____

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

Dear Sir,

Letter of Consent from Leaseholder / Landlord*

Re: _____
(name of corporate practice)

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

_____ (in English)
SAMPLE
_____ (in Chinese)

has no objection to the use of premises as the registered office of the said corporate practice and has given permission to the said corporate practice to erect a signboard with appropriate designations at the entrance to the registered office.

Yours faithfully,

(Signature)

(Full name in BLOCK letters)

(Position held)

(Company Chop)

(Name of company)

* Please delete as appropriate.