

# HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Date: \_\_\_\_\_

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

## 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  
*(dd/mm/yyyy)*  
firm register upon Council's approval.

**Name of Firm:** \_\_\_\_\_ (in English)  
\_\_\_\_\_ (in Chinese, if any)

**Name of Sole Proprietor/Partners \***

**Signature of Sole Proprietor/Partners \***

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*(Please use separate sheet(s), if necessary.)*

**P.T.O.**

\* Please delete where appropriate.

## NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING **FORM RF-2**

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. 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.

5. For enquiries in relation to the application, please contact the Admission Department of the Institute via email at: [admission@hkiipa.org.hk](mailto:admission@hkiipa.org.hk); telephone: 2287 7228 or fax: 2575 6852.

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