

L.N. 67 of 2022

**Accounting and Financial Reporting Council Ordinance
(Amendment of Schedule 3B) Notice 2022**

(Made by the Secretary for Financial Services and the Treasury under section 61(1) of the Financial Reporting Council Ordinance (Cap. 588))

1. Commencement

This Notice comes into operation on 1 October 2023.

2. Accounting and Financial Reporting Council Ordinance amended

The Accounting and Financial Reporting Council Ordinance (Cap. 588) is amended as set out in section 3.

3. Schedule 3B amended (fees)

(1) Schedule 3B—

Repeal item 1A

Substitute

“1A. Issue of a practising certificate under section 20AAD on an application made—

- | | |
|--------------------------------|---------|
| (a) before 1 October 2023 | 0 |
| (b) on or after 1 October 2023 | 3,500”. |

(2) Schedule 3B—

Repeal item 1AB

Substitute

Section 3

“1AB. Issue of a renewed practising certificate under section 20AAI on an application made—

- | | |
|--------------------------------|---------|
| (a) before 1 October 2023 | 0 |
| (b) on or after 1 October 2023 | 5,050”. |

(3) Schedule 3B, item 1AC, column 3—

Repeal

“0”

Substitute

“3,500”.

(4) Schedule 3B—

Repeal item 1AD

Substitute

“1AD. Application for renewal of registration of a firm name or firm—

- | | |
|---|---------------------------------|
| (a) by a certified public accountant (practising) under section 20AAX(1) | 5,050 |
| (b) by a firm of certified public accountants (practising) under section 20AAX(2) | 5,050 per partner of the firm”. |

(5) Schedule 3B, item 1AE, column 3—

Repeal

“0”

Substitute

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Section 3

“5,250”.

(6) Schedule 3B—

Repeal item 1AF

Substitute

“1AF. Application for renewal of registration 5,050 per
as a corporate practice under section director
20AAZR of the
practice”.

Christopher HUI Ching-yu
Secretary for Financial Services
and the Treasury

29 April 2022

Explanatory Note

This Notice amends Schedule 3B to the Accounting and Financial Reporting Council Ordinance (Cap. 588) to increase the fees payable for—

- (a) the issue of a practising certificate;
- (b) the issue of a renewed practising certificate;
- (c) the application for registration of a firm name or firm;
- (d) the application for renewal of registration of a firm name or firm;
- (e) the application for registration as a corporate practice; and
- (f) the application for renewal of registration as a corporate practice.