

ACCOUNTING AND FINANCIAL REPORTING COUNCIL

NOTIFICATION FOR CHANGE IN PARTICULARS OF A CPA FIRM (FORM FIRM-3)

IMPORTANT:

Personal Data (Privacy) Ordinance: The information requested in this notification form may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap. 486). Please refer to the "[Personal Information Collection Statement](#)" which sets out the policies and practices of the Accounting and Financial Reporting Council ("AFRC") with regard to any personal data provided.

The requirements and procedures for the notification for changes in the particulars of a CPA firm are set out in the "[Guide for the Registration of Firm Names and Firms](#)" ("Guide"). Please read the Guide before completing this notification form.

SUBMISSION OR ENQUIRIES:

The completed notification form should be sent with all supporting documents by post to the AFRC:

Policy, Registration and Oversight Department
Accounting and Financial Reporting Council
10/F, Two Taikoo Place
979 King's Road, Quarry Bay
Hong Kong

For any enquiry, please contact the AFRC at +852 3586 7800 or e-mail registration@afrc.org.hk.

Section 1 – Name of CPA firm

English name: _____

Chinese name, if any: _____

CPA firm registration no.: _____

Section 2 – Change of particulars

(Please ✓ the appropriate options below)

- Change of firm name *(Complete section 2.1 below)*
- Change of registered office or contact details *(Complete section 2.2 below)*
- Change of partner composition *(Complete section 2.3 below)*
- Change of authorized signatory *(Complete section 2.4 below)*
- Change of particulars of non-practising partners *(Complete section 2.5 below)*

2.1 Change of firm name

You have to obtain the AFRC's approval on the proposed new firm name before making the change.

(A) Proposed new firm name:

(Please ✓ the appropriate option below)

- Personalised name:
(in English) _____
(in Chinese, if any) _____

- Trading name:
A letter from the sole practitioner / senior partner of the CPA firm 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) should be provided.
(in English) _____
(in Chinese, if any) _____

- Name of an overseas / international accountancy practice registered outside Hong Kong:
(Documentary evidence specified in section 1(b) of the Checklist enclosed on page 6 should be provided.)
(in English) _____
(in Chinese, if any) _____

(B) Proposed effective date: _____
(dd/mm/yyyy)

2.2 Change of registered office or contact details

Registered office address
 (in English):

(in Chinese):

Email address:

Phone no.:

Fax no.:

Effective date:

(dd/mm/yyyy)

Where the CPA firm changed its registered office address, AND:

- (a) The CPA firm is the landlord of the above-mentioned new registered office:
 Documentary evidence to prove the ownership of the property, such as land search results is provided; or
- (b) The CPA firm is not the landlord of the above-mentioned new registered office:
 A letter of consent from the landlord or leaseholder authorizing the use of his or her or its premises as the CPA firm's registered office and the erection of a signboard at the entrance to the office is provided.
 (A sample of a letter of consent can be accessed at the AFRC website.)

2.3 Change of partner composition

- Admission of practising partner(s) (Complete 2.3(a) below)
- Admission of non-practising partner(s) (Complete 2.3(b) below)
- Withdrawal of partner(s) (Complete 2.3(c) below)

2.3(a) Admission of practising partner(s)

If the new practising partner of the CPA firm is currently practising on a part-time basis or will resign / has resigned from the present / last employment and intends to practise on a full-time basis in the name of the CPA firm, documentary evidence specified in section 5 of the Checklist enclosed on page 6 should be provided.

<u>Full name in BLOCK letters</u>	<u>Practising Certificate no.</u>	<u>Full-time/ Part-time</u>	<u>Personal signature</u>	<u>I declare#</u>	<u>Specimen signature of firm name</u>
_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	<input type="checkbox"/>	_____

(Please use separate sheet, if necessary, duly signed by the senior partner with the CPA firm registration no. on each of the sheet(s) attached. Total no. of sheet(s) attached ___.)

Effective date:

(dd/mm/yyyy)

By checking the box, I declare that I am not or have not become bankrupt or have not entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap 6).

2.3(b) Admission of non-practising partner(s)

Applicants should ensure that at least two-thirds of the partners are CPAs (practising).

CERTIFIED copies ^{Note ①} of the non-practising partner's identity document and certificate of registration as a certified public accountant ("CPA") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") should be provided. Specimen signatures obtained from non-practising partners are for general purpose only.

Full name in BLOCK letters: _____ Name in Chinese, if any: _____

Identity document no.: _____ Place of issue: _____ Date of birth: _____
(HK/China ID or Passport no.) (Country/city name) (dd/mm/yyyy)

Email address: _____ Phone no.: _____

Correspondence address: _____

HKICPA Membership no.: _____ Personal signature#: _____ Specimen signature of practice name: _____

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

Effective date: _____
(dd/mm/yyyy)

By signing this form, I hereby:

- authorize the AFRC to obtain my personal data from third parties including the HKICPA for verification and registration purposes, and I hereby consent to the transfer of such information by such third parties to the AFRC for the said purpose; #1 and
- authorize the AFRC to obtain my personal data from the HKICPA reasonably required for the purpose of the performance by the AFRC of its functions under the Accounting and Financial Reporting Council Ordinance (Cap. 588) and under any relevant laws and regulations, and I hereby consent to the transfer of such personal data by the HKICPA to the AFRC for the said purpose. #2

#1 The AFRC may verify any of the information provided by the applicant in the notification, whether before or after a decision on the notification is made.

#2 From 1 October 2022, the AFRC has assumed regulatory functions which include the issuance of practising certificates to CPAs, registration and inspection of practice units, and investigation and discipline of all CPAs and practice units. Your consent to the transfer of such personal data as is reasonably required will facilitate the performance of such regulatory functions.

2.3(c) Withdrawal of partner(s)

Applicants should ensure that at least two-thirds of the partners are CPAs (practising) and at least one of the practising partners must practise on a full-time basis, i.e. not engaged in other full-time employment, after the withdrawal. Where the withdrawal is related to the removal of a deceased partner, a CERTIFIED copy ^{Note ①} of the death certificate should be provided.

<u>Full name in BLOCK letters</u>	<u>HKICPA Membership no.</u>	<u>Practising Certificate no., if any</u>	<u>Personal signature</u>	<u>Effective date</u> <small>(dd/mm/yyyy)</small>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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

2.4 Change of authorized signatory

- Admission of authorized signatory (Complete 2.4(a) below)
- Withdrawal of authorized signatory (Complete 2.4(b) below)

2.4(a) Admission of authorized signatory

Authorized signatory is a CPA (practising), other than the sole practitioner / practising partner(s) of the CPA firm, who is authorized to sign on behalf of the CPA firm.

<u>Full name in BLOCK letters</u>	<u>Practising Certificate no.</u>	<u>Full-time/ Part-time</u>	<u>Personal signature</u>	<u>I declare[#]</u>	<u>Specimen signature of firm name</u>
_____	_____	_____	_____	<input type="checkbox"/>	_____
_____	_____	_____	_____	<input type="checkbox"/>	_____

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

Effective date: _____
 (dd/mm/yyyy)

By checking the box, I declare that I am not or have not become bankrupt or have not entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap 6).

2.4(b) Withdrawal of authorized signatory

<u>Full name in BLOCK letters</u>	<u>Practising Certificate no.</u>	<u>Personal signature</u>	<u>Effective date</u> (dd/mm/yyyy)
_____	_____	_____	_____
_____	_____	_____	_____

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

2.5 Change of particulars of non-practising partners

- Change of name

Name (both in English and Chinese) must be the same as that appearing in the new identity card or passport. CERTIFIED copies ^{Note ①} of the new identity document and the certificate of registration as a CPA issued by the HKICPA bearing the new name of the CPA should be provided.

- Change of contact details
- Change of signatures

Full name in BLOCK letters: _____ Name in Chinese, if any: _____

Email address: _____ Phone no.: _____

Correspondence address: _____

HKICPA Membership no.:	_____	Personal signature:	_____	Specimen signature of practice name:	_____
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(Please use separate sheet, if necessary, duly signed by the senior partner with the CPA firm registration no. on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

Section 3 – Declaration

(Please ✓ the box below)

- I hereby, for and on behalf of the CPA firm, whose partner(s) include those named and whose particulars are provided in this notification:
- declare that the information provided in this notification form is true and complete to the best of my knowledge and belief; and
 - waive all claims against the AFRC for any loss or damage the CPA firm may suffer arising from this notification.

Signature:

_____ *(Signature of the sole practitioner/senior partner of the CPA firm)*

Date:

_____ *(dd/mm/yyyy)*

Full name in
BLOCK letters of the
sole practitioner /
senior partner:

Practising
certificate no.:

Checklist for CPA firms

Please indicate the items you have attached to your completed notification form (Form FIRM-3) by putting a "✓" in the appropriate boxes below:

1. If the CPA firm intends to change its firm name AND:
 - (a) the proposed new firm name is a trading name:
 - A letter from the sole practitioner / senior partner of the CPA firm providing the reason(s) for adopting such words / characters and/or the meaning of the words / characters to be used in the proposed new English and/or Chinese firm name(s)
 - (b) the proposed new firm name is the name of an overseas / international accountancy practice registered outside Hong Kong:
 - An official letter of consent from the overseas / international accountancy practice giving its authorization for you to register the firm name with the AFRC
 - CERTIFIED copies ^{Note ①} of documentary proof, e.g. practising certificate / license, that the overseas / international accountancy practice concerned is a registered practice under the jurisdiction of an accountancy body accepted by the AFRC (i.e. an International Federation of Accountants ("IFAC") member)
 - Background information of the overseas / international accountancy practice concerned, including the location of its head office, contact details and details regarding the structure and composition of the practice
 - Arrangements, if any, between the overseas / international accountancy practice concerned and the CPA firm for the latter to act as their representative in Hong Kong
2. If the CPA firm changes its registered office, and it is the landlord of its new registered office:
 - Documentary evidence to prove the ownership of the property, such as land search results
3. If the CPA firm changes its registered office, and it is not the landlord of its new registered office:
 - A letter of consent from the landlord or leaseholder authorizing the use of his or her or its premises as the CPA firm's registered office and the erection of a signboard at the entrance to the office
4. If the CPA firm changes its registered office, CERTIFIED copy ^{Note ①} of the following:
 - Business Registration Certificate showing the new registered office
5. If the CPA firm admits new non-practising partners:
 - A CERTIFIED copy ^{Note ①} of the identity document (e.g. Hong Kong / China identity card or passport) of the non-practising partner
 - A CERTIFIED copy ^{Note ①} of the certificate of registration as a CPA of the non-practising partner issued by the HKICPA
6. If the CPA firm admits a new practising partner who is currently practising on a part-time basis or will resign / has resigned from the present / last employment and intends to practise on a full-time basis in the name of the CPA firm:
 - Documentary evidence to prove the resignation of the practising partner from the last employment and that he or she will not engage in other full-time employment
7. If the CPA firm removes a deceased partner:
 - A CERTIFIED copy ^{Note ①} of the death certificate of the deceased partner
8. If a non-practising partner of the CPA firm changes his / her name, CERTIFIED copies ^{Note ①} of the following documents:
 - Hong Kong / China identity card or passport
 - Certificate of registration as a CPA issued by the HKICPA

Note ①

Certification of documents – All documents in relation to the notification to be submitted to the AFRC should be originals or certified true copies of the originals certified by any of the following persons (self-certification will not be accepted):

- (a) A certified public accountant of HKICPA. Full name with HKICPA membership no. and contact details should be provided for future communication.
- (b) A legal practitioner. Full name with contact details should be provided for future communication.
- (c) Government District Officer (through statutory declaration)