

## ACCOUNTING AND FINANCIAL REPORTING COUNCIL

### NOTIFICATION FOR CHANGE IN PARTICULARS OF A CPA (PRACTISING) (FORM PC-3)

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**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 change in particulars of a certified public accountant (practising) ("CPA (practising)") are set out in the "[Guide for the issuance of Practising Certificates](#)" ("Guide"). Please read the Guide before completing this notification form.

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**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](mailto:registration@afrc.org.hk).

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### Section 1 – Name of CPA (practising)

Full name in BLOCK letters: \_\_\_\_\_

Name in Chinese, if any: \_\_\_\_\_ Practising Certificate no.: \_\_\_\_\_

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### Section 2 – Change of particulars

*(Please ✓ the appropriate options below.)*

- Change of name *(Complete section 2.1 below)*
- Change of registered office / contact details *(Complete section 2.2 below)*
- Change of mode of practice *(Complete section 2.3 below)*

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#### 2.1 Change of name

*Name (both English / Chinese) must be the same as that appearing in your new identity card or passport. CERTIFIED copies <sup>Note ①</sup> of the new identity document and the certificate of registration as a certified public accountant ("CPA") issued by the Hong Kong Institute of Certified Public Accountants showing the new name of the CPA (practising) should be provided.*

Full name in BLOCK letters: \_\_\_\_\_

Name in Chinese, if any: \_\_\_\_\_ Effective date: \_\_\_\_\_  
*(dd/mm/yyyy)*

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#### 2.2 Change of registered office / contact details

Registered office address:

(in English) \_\_\_\_\_  
\_\_\_\_\_

(in Chinese) \_\_\_\_\_  
\_\_\_\_\_

Office phone no.: \_\_\_\_\_ Fax no.: \_\_\_\_\_

Email address: \_\_\_\_\_ Mobile no.: \_\_\_\_\_

Effective date: \_\_\_\_\_  
*(dd/mm/yyyy)*

If you are practising in your own name and you changed your registered office address:

*(Please ✓ the appropriate option below.)*

- I am the landlord of the above-mentioned registered office and documentary evidence to prove the ownership of the property is enclosed.
  - I am not the landlord of the above-mentioned registered office, but a letter of consent from the landlord or leaseholder authorizing the use of the premises as my registered office and the erection of a signboard at the entrance to the office is enclosed.
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### 2.3 Change of mode of practice

(Please ✓ the appropriate box below.)

Full-time/ part-time

Effective date  
(dd/mm/yyyy)

Add a mode of practice to practise in your own name

\_\_\_\_\_

\_\_\_\_\_

Remove a mode of practice to practise in your own name

\_\_\_\_\_

\_\_\_\_\_

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### Section 3 – Declaration

(Please ✓ the box below.)

I hereby:

- declare that the information provided in this notification is true and complete to the best of my knowledge and belief.
- waive all claims against the AFRC for any loss or damage I may suffer arising from this notification.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_  
(dd/mm/yyyy)

Full name in BLOCK  
letters of the  
CPA (practising): \_\_\_\_\_

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## Checklist for applicants

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

1. If you changed your name:
  - CERTIFIED copies <sup>Note ①</sup> of the following documents:
    - (i) Hong Kong identity card
    - (ii) Certificate of registration as a certified public accountant issued by the Hong Kong Institute of Certified Public Accountants
    - (iii) Business Registration Certificate bearing your new name registered with the AFRC, if you practise accountancy in your own name
2. If you are practising in your own name and you changed your registered office address:
  - Documentary evidence to prove the ownership of the property such as land search results, if you are the landlord of your registered office
  - A letter of consent from the landlord or leaseholder authorizing the use of his or her or its premises as your registered office and the erection of a signboard at the entrance to your office, if you are not the landlord of your registered office
  - A CERTIFIED copy of the Business Registration Certificate bearing the new registered office address
3. If you changed your mode of practice from a part-time basis to a full-time basis:
  - Documentary evidence to prove your resignation from the present or last employment and that you will not engage in other full-time employment upon approval of the application
4. If you changed or added a mode of practice to practise in your own name:
  - A specimen letter head bearing your own name
  - A CERTIFIED copy <sup>Note ①</sup> of the Business Registration Certificate
  - A signed "[Confirmation of Erection of a Signboard](#)" (Form PC-SB) to confirm the erection of a signboard at the entrance to the registered office

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### 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)