

# HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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



## APPLICATION FOR CHANGE OF PARTICULARS OF A FIRM

### For Office Use Only

Firm Name: \_\_\_\_\_

Name in Chinese, if any: \_\_\_\_\_

Firm Registration No.: \_\_\_\_\_

Formal approval given on, if required: \_\_\_\_\_ at \_\_\_\_\_ C.M.

Registration effective from: \_\_\_\_\_

**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 firm 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 FIRM:**

\_\_\_\_\_ (in English)  
 \_\_\_\_\_ (in Chinese, if any)

**Section 2 – CHANGE OF PARTICULARS:**

*[Please leave blank those columns which are not applicable.]*

**A. CHANGE OF FIRM NAME:** (see NOTES 2, 9.1, 10.1 and 10.2)

New firm name: \_\_\_\_\_ (in English)  
 \_\_\_\_\_ (in Chinese, if any)

Effective from: Upon Council's approval / \_\_\_\_\_ \*  
 (dd/mm/yyyy)

**B. CHANGE OF STRUCTURE OF FIRM: #** (see NOTE 3)

Sole proprietorship to partnership       Partnership to sole proprietorship      Effective from: \_\_\_\_\_  
 (dd/mm/yyyy)

**C. CHANGE OF REGISTERED OFFICE:** (see NOTES 4 and 10.3)

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

Tel. no.: \_\_\_\_\_ Fax no.: \_\_\_\_\_  
 Email address: \_\_\_\_\_ Effective from: \_\_\_\_\_  
 (dd/mm/yyyy)

**D. ADMISSION OF NEW PARTNER(S):** (see NOTES 5, 6 and 7)**Practising partner(s): #** (see NOTE 8)

(1) Name of new partner: \_\_\_\_\_  
 Membership no.: \_\_\_\_\_ P.C. no.: \_\_\_\_\_ Effective from: \_\_\_\_\_  
 (dd/mm/yyyy)  
 Mode of practice:  Full-time  Part-time  
 Personal signature: \_\_\_\_\_  
 Specimen signature of firm name: \_\_\_\_\_

\* Please delete as appropriate.

# Please put a "√" in the appropriate box.

(2) Name of new partner: \_\_\_\_\_

Membership no.: \_\_\_\_\_ P.C. no.: \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

Mode of practice:  Full-time  Part-time

Personal signature: \_\_\_\_\_

Specimen signature of firm name: \_\_\_\_\_

3) Name of new partner: \_\_\_\_\_

Membership no.: \_\_\_\_\_ P.C. no.: \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

Mode of practice:  Full-time  Part-time

Personal signature: \_\_\_\_\_

Specimen signature of firm name: \_\_\_\_\_

(4) Name of new partner: \_\_\_\_\_

Membership no.: \_\_\_\_\_ P.C. no.: \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

Mode of practice:  Full-time  Part-time

Personal signature: \_\_\_\_\_

Specimen signature of firm name: \_\_\_\_\_  
(Please use separate sheet, if necessary.)

**Non-PC holder partner(s): #** (see NOTE 10.4)

(1) Name of new partner: \_\_\_\_\_

Membership no.: \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

Mode of practice:  Full-time  Part-time

Personal signature: \_\_\_\_\_

Specimen signature of firm name: \_\_\_\_\_

(2) Name of new partner: \_\_\_\_\_

Membership no.: \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

Mode of practice:  Full-time  Part-time

Personal signature: \_\_\_\_\_

Specimen signature of firm name: \_\_\_\_\_  
(Please use separate sheet, if necessary.)

**E. WITHDRAWAL OF PARTNER(S):**

(1) Name of withdrawing partner: \_\_\_\_\_ Membership no.: \_\_\_\_\_

Personal signature: \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

(2) Name of withdrawing partner: \_\_\_\_\_ Membership no.: \_\_\_\_\_

Personal signature: \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

(Please use separate sheet, if necessary.)

# Please put a "√" in the appropriate box.

**For deceased partner:**Name : \_\_\_\_\_ Effective from: \_\_\_\_\_  
(dd/mm/yyyy)

Membership no.: \_\_\_\_\_ P.C. no., if any: \_\_\_\_\_

**F. CHANGE IN LEGAL POSITION: #**

In consequence of D and/or E above:

 The firm has been legally dissolved/is in dissolution but a new legal entity in the same name will carry on. There is no dissolution of the firm in legal terms.**Section 3 – DECLARATION:****I DECLARE THAT THE ABOVE INFORMATION IS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.****I/WE\* WAIVE ALL CLAIMS AGAINST THE HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FOR ANY LOSS OR DAMAGE MY/OUR\* FIRM MAY SUFFER ARISING FROM THIS APPLICATION.**Signature of sole proprietor/senior partner\*: \_\_\_\_\_ Date: \_\_\_\_\_  
(dd/mm/yyyy)

\* Please delete as appropriate.

# Please put a "√" in the appropriate box.

The completed application form should be returned with all supporting documents and appropriate fees 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. Applicants may also submit their applications by hand to the Institute's office at the above address during office hours.

## NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING **FORM RF-3**

### NOTE 1 – CHANGE OF FIRM PARTICULARS

A firm is required to return a completed Form RF-3 with filing fee for changing the following firm particulars:

- (a) firm name
- (b) registered office
- (c) structure of firm
- (d) Partner(s) (including admission and/or withdrawal of partner(s)).

However, firms are advised that they should keep the Institute's records up-to-date by advising the Institute by separate letter of any changes other than those specified above.

### NOTE 2 – CHANGE OF FIRM NAME

2.1 A firm may apply to change its English and/or Chinese name(s).

2.2 Application for change of a firm name will be submitted to the Registration and Practising Committee and Council for consideration. The proposed firm name should only be used after the approval from the Council is granted or at a later date specified by the applicant.

#### 2.3 Use of personalised name

- (a) The firm name must be sufficiently indicative of the name(s) of the sole proprietor/full-time practising partners but not the part-time partner(s).
- (b) A firm name not indicative of its sole proprietor/full-time practising partners is not acceptable unless it is a registered firm name under an overseas accountancy body or a non-personalised firm name that is acceptable by the Institute's Council.
- (c) Members using a firm name by adding "& Co." after his/her own name must also include his/her initials or other names in addition to his/her surname, e.g. "A.B. Chan & Co.". The registration of a firm name under the style of, say "Chan & Co." is therefore not permissible.

#### 2.4 Use of non-personalised (trading) name

The proposed name should not be approved if, in the opinion of the Council that:

- (a) it is misleading; or
- (b) it is unlawful; or
- (c) it is not of professional good taste and is inconsistent with the image of the profession; or
- (d) it is in conflict with the ethical rules of the Institute, in particular Section 450 – Practice promotion of the Code of Ethics for Professional Accountants.

2.5 An application for the use of a firm name that is presently in use by another registered CPA practice will not be approved.

2.6 Upon approval by the Council of the new English and/or Chinese name(s), the firm is required to file: -

- (a) specimen signatures of the sole proprietor/partners;
- (b) specimen copy of new letterhead; and
- (c) a certified copy of business registration certificate under the new name.

### NOTE 3 – CHANGE OF CONSTITUTION

A change of a firm name which involves a new constitution of the firm requires a new application by filing Form RF-1.

### NOTE 4 – REGISTERED OFFICE

In order to facilitate the statutory requirement for publishing the list of firms in the Government Gazette, a firm is required to provide the address of its new registered office in both English and Chinese.

### NOTE 5 – MODE OF PRACTICE

For registration of a firm, the proprietor or at least one of its practising partners must practise on a full time basis.

**NOTE 6 – MAXIMUM NUMBER OF FIRM/CORPORATE PRACTICE NAMES UNDER WHICH A CERTIFIED PUBLIC ACCOUNTANT MAY PRACTISE**

The Council rules that the number of firm/corporate practice names under which a certified public accountant 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 7 – PARTNERSHIP COMPOSITION**

The Council has ruled under section 28A(5) of the Professional Accountants Ordinance that not less than two-thirds of the partners of a firm shall be practising partners.

**NOTE 8 – BANKRUPTCY**

8.1 Section 30(7) of the Professional Accountants Ordinance 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)."

8.2 The personal signature of a proposed practising partner 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.

**NOTE 9 – PROCESSING OF APPLICATION**

9.1 The changes to the firm name and/or admission of non-PC holder partner(s) will have to be considered by the Registration and Practising Committee.

9.2 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.

9.3 According to Professional Accountants By-laws 21(1) and 27(1), the Committee meets at least once in every 3 months. Please therefore allow time for the processing of an application and refer to the Submission Deadline announced by the Institute from time to time.

9.4 The result of application will normally be available 10 weeks after the submission deadline.

**NOTE 10 – SUPPORTING DOCUMENTS/REMITTANCE REQUIRED**

All photocopies of documents submitted must be certified as true copies by a HKICPA member or a legal practitioner.

**10.1 Registration of the name of an overseas/international accountancy practice**

Where an application for the use of the name of an overseas / international accountancy practice in Hong Kong is submitted, such application must be supported by the following documents/information:-

- (a) Official letter of consent from the overseas/international accountancy practice giving its authorisation for the applicant to register the firm name with the Institute.
- (b) The background of the overseas/international accountancy practice, e.g. the location of its head office and details regarding the structure of partnership and composition of the practice.
- (c) Arrangements, if any, between the overseas/international accountancy practice and the applicant for the latter to act as their representatives in Hong Kong.
- (d) Proof that the overseas/international accountancy practice is a registered practice under the jurisdiction of an accountancy body currently accepted by the Council.

**10.2 Non-personalised (trading) name registration**

Where an application for the use of a trading name is submitted, the applicant is required to submit a letter providing the meaning of the words/characters to be used in the proposed English and/or Chinese firm name(s) to facilitate the Committee's consideration.

10.3 Registered office

An official letter of consent from the landlord/leaseholder must be produced to the effect that s/he/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 is attached to this Form for reference.

10.4 Registration of a non-PC holder partner

A letter applying for exemption from Professional Accountants By-law 28(c) to practise in partnership with a person who is not entitled to practise as a certified public accountant (practising) shall be submitted together with this Form.

10.5 Fee

- (a) The filing of a Form RF-3, irrespective of the number of items to be updated/changed, must be accompanied by the appropriate filing fee (crossed cheque in Hong Kong dollars payable to the "Hong Kong Institute of Certified Public Accountants"). For admission of a new partner, first registration fee (if applicable) and annual registration fee have to be admitted accordingly. Please refer to the Fee Schedule announced by the Institute from time to time.
- (b) Annual registration fees are paid in respect of each calendar year. Admission of a new partner who wish to have his/her registration to take effect in or after November of the current calendar year are required to pay the annual registration fee for both current year and the next calendar year.
- (c) No filing fee is required for each Form RF-3 submitted by additional firm name(s) registered with the Institute under the same sole proprietorship/partnership.
- (d) A flat annual firm registration fee is charged for each additional firm name registered with the Institute under the same sole proprietorship/partnership.

NOTE 11 – ENQUIRIES

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

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Hereunder is a standard format of a letter of consent. You may request the leaseholder/landlord of your proposed registered office to reproduce it on their standard letterhead.

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

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

Dear Sirs,

Letter of Consent from Leaseholder/Landlord\*

\_\_\_\_\_  
(Firm name)

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

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

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

has no objection to the use of the premises as the registered office of the said firm, and has given permission to the said firm to erect a signboard with appropriate description 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.