



REPUBLIC OF SINGAPORE

# GOVERNMENT GAZETTE

## BILLS SUPPLEMENT

*Published by Authority*

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First published in the *Government Gazette*, Electronic Edition, on 8th September 2014 at 5:00 pm.

**Notification No. B 24** — The Statutes (Miscellaneous Amendments) (No. 2) Bill is hereby published for general information. It was introduced in Parliament on 8th September 2014.

**Statutes**  
**(Miscellaneous Amendments) (No. 2) Bill**

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**Bill No. 24/2014.**

*Read the first time on 8 September 2014.*

A BILL

*i n t i t u l e d*

An Act to amend certain statutes of the Republic of Singapore.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

## Short title and commencement

1. This Act may be cited as the Statutes (Miscellaneous Amendments) (No. 2) Act 2014 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

## 5 Amendment of Accountants Act

2. The Accountants Act (Cap. 2, 2005 Ed.) is amended —

(a) by inserting, immediately after the definition of ““accounting limited liability partnership” or “accounting LLP” ” in section 2, the following definition:

10 ““alternate address” means an alternate address maintained with the Registrar under section 12C that meets the requirements of that section;”;

15 (b) by inserting, immediately after the definition of “firm” in section 2, the following definition:

““identification” means —

(a) in the case of an individual issued with an identity card under the National Registration Act (Cap. 201), the number of the individual’s identity card; and

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(b) in the case of an individual not issued with an identity card under that Act, particulars of the individual’s passport or such other similar evidence of identity as is acceptable to the Registrar;”;

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(c) by inserting, immediately after the definition of “repealed Accountants Act” in section 2, the following definition:

““residential address”, in relation to an individual, means the individual’s usual place of residence;”;

30 (d) by renumbering section 2 as subsection (1) of that section, and by inserting immediately thereafter the following subsection:

“(2) For the purposes of sections 11(6), 15(6), 20(1), (3) and (4), 31(6) and 48(3), (4) and (5), any reference to the Minister includes a reference to such Minister of State for his Ministry who is authorised by the Minister for the purpose of hearing an appeal under that section.”;

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- (e) by inserting, immediately after subsection (1) of section 11, the following subsection:

“(1A) An application for registration under subsection (1) on or after the date of commencement of section 2 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014 (referred to in this section as the appointed day) shall contain the following particulars of the applicant:

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(a) full name;

(b) identification;

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(c) nationality;

(d) residential address.”;

- (f) by inserting, immediately after subsection (6) of section 11, the following subsections:

“(7) In the case of an applicant who applies for registration before the appointed day and is registered as a public accountant after the appointed day, the address stated in his application to the Oversight Committee shall be treated as his residential address in the Register of Public Accountants, until a notification of any change to his residential address is received under section 14(1).

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(8) In the case of a public accountant registered before the appointed day, the address as recorded in the Register of Public Accountants shall be treated as his residential address in that Register, until a notification of any change to the public accountant’s residential address is received by the Registrar under section 14(1).”;

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(g) by inserting, immediately before section 13, the following sections:

**“Request for copy of filed documents**

5       **12B.**—(1) Subject to section 12C, a person may, upon payment of such fee as may be prescribed, require a copy of or an extract from any document, as may be prescribed, which is filed with the Registrar, to be given or certified by the Registrar.

10       (2) Any copy or extract given under subsection (1) which is certified to be a true copy or extract by the Registrar is, in any proceedings, admissible in evidence as of equal validity with the original document.

**Alternate address**

15       **12C.**—(1) Despite section 12B, the Registrar must not disclose or make available for public inspection the particulars of a public accountant’s residential address that is lodged with the Registrar under this Act or transmitted to the Registrar by the Commissioner of National Registration under section 8A of the National Registration Act (Cap. 201) if the requirements of  
20       subsection (2) are satisfied.

25       (2) The requirements referred to in subsection (1) are that the public accountant referred to in that subsection maintains with the Registrar an alternate address that complies with the following conditions:

- 30       (a) it is an address at which the public accountant can be located;
- (b) it is not a post office box number;
- (c) it is not the residential address of the public accountant; and
- (d) it is located in the same jurisdiction as the public accountant’s residential address.