

ACCOUNTING AND FINANCIAL REPORTING COUNCIL

APPLICATION FOR DE-REGISTRATION OF A CORPORATE PRACTICE (FORM CP-4)

IMPORTANT:

Personal Data (Privacy) Ordinance: The information requested in this application 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 application for the de-registration of a corporate practice are set out in the "[Guide for the Registration of Corporate Practices](#)" ("Guide"). Please read the Guide before completing this application form.

SUBMISSION OR ENQUIRIES:

The completed application 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 corporate practice

English name: _____
Chinese name, if any: _____
Corporate practice registration no.: _____

Section 2 – Arrangement of company

(Please ✓ the appropriate option below)

- The company will be or is being dissolved.
 The company will continue to operate but will not practise public accountancy. (Proceed to (a) and (b) below)

(a) Proposed new name of the company:

Description of “Certified Public Accountants” or “Certified Public Accountants (Practising)” should not be included in the proposed new name of the company.

(in English) _____

(in Chinese, if any) _____

(b) I hereby, for and on behalf of the corporate practice, undertake to provide CERTIFIED copies ^{Note ①} of the following documents within three months from the date of de-registration:

- (i) the new Business Registration Certificate bearing the new name of the company; and
(ii) the revised Articles of Association of the company showing that the object clause has been duly amended to exclude the carrying on of a business and the performance of the functions of a CPA (practising).

Section 3 – Declaration

(Please ✓ the box below)

- I hereby, for and on behalf of the corporate practice (“the Company”):
- confirm that it is my / our intention to cease to practise under the corporate practice name specified in section 1 of this form with effect from _____ (dd/mm/yyyy).
 - confirm that the Company has resolved to apply for the corporate practice name specified in section 1 of this application to be removed from the AFRC’s register of corporate practices, and a CERTIFIED copy ^{Note ①} of the Company’s special resolution in respect of this application is enclosed.
 - declare that the run-off insurance will cover liability arising from any circumstances acts errors or omissions occurring in the last seven years prior to the date of de-registration, and where the insurance covers is on a claims made basis, the insurance is maintained through a period of not less than seven years after the date of de-registration:
 - a certification note from the insurance broker of the professional indemnity insurance policy certifying that the run-off cover for the Company has been obtained in accordance with the *Corporate Practices (Professional Indemnity) Rules* issued by the Hong Kong Institute of Certified Public Accountants is enclosed in this application.
 - the run-off cover takes effect from _____ (dd/mm/yyyy).
 - declare that the information provided in this application is true and complete to the best of my knowledge and belief.
 - waive all claims against the AFRC for any loss or damage the corporate practice may suffer arising from this application.

Signature: _____ Date: _____
(Signature of the managing director of the corporate practice) (dd/mm/yyyy)

Full name in BLOCK letters of the managing director: _____ Practising certificate no.: _____

Note ①

Certification of documents – All documents in relation to the application to be submitted to the AFRC should be originals or certified 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)