

(SAMPLE Online Form – Form FIRM-2)

# ACCOUNTING AND FINANCIAL REPORTING COUNCIL ("AFRC")

## **Renewal Application for a CPA Firm 2025**

(Deadline for submission: 15 December 2024)

It is the obligation of the sole practitioner / senior partner of the CPA firm to complete and submit the Renewal Application to the AFRC no later than the statutory deadline on 15 December 2024. No extension of the renewal deadline will be granted and the AFRC will generally not accept any renewal application after 15 December 2024.

The requirements and procedures for the renewal of a CPA firm registration are set out in the "Guide for the Registration of Firm Names and Firms" ("Guide"). Please read the Guide before completing and submitting this Renewal Application.

If you do not submit the Renewal Application by **15 December 2024**, your current CPA firm registration will expire on 31 December 2024. Upon the expiry of your CPA firm registration, you are prohibited from issuing statutory audit reports under the name of your CPA firm from 1 January 2025. In case you intend to continue your practice through a CPA firm in 2025, you will need to submit a new application to reapply for the registration of a CPA firm. The respective deadline for application submission and processing time can be found in the AFRC's Submission Deadlines.

The AFRC may verify or audit any of the information provided in this application form, whether before or after a decision on the application is made.

Personal Data (Privacy) Ordinance: The information requested in this application 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 AFRC with regard to any personal data provided.

# ACCOUNTING AND FINANCIAL REPORTING COUNCIL ("AFRC")

# **Renewal Application for a CPA Firm 2025**

#### (Deadline for submission: 15 December 2024)

### Name of CPA firm: XXX CPA & Co. (XXX 會計師事務所)

#### **Registration number: 9000**

Please check the information below. If any change is required, please inform the AFRC by completing and submitting the "Notification for Change in Particulars of a CPA Firm" (Form FIRM-3) with relevant supporting document(s).

For enquiries, please contact the AFRC at renewal@afrc.org.hk.

#### Details of sole practitioner / partners as at 1 January 2025

#### Practice in partnership

Senior partner:

Name	Practising / Non-practising	PC No.	HKICPA Membership No.
Chan Tai Man	Practising	P50000	A90000

Other partners:

Name	Practising / Non-practising	PC No.	HKICPA Membership No.
Wong Tai Man	Practising	P50001	A90001
Lee Tai Man	Non-practising	-	A90002

#### **Details of authorized signatories**

Name	PC No.
Mandy Lee	P50010
Vivian Chan	P50050

#### Details of registered office

English Address:	XXXXX
Chinese Address:	XXXXX
Email:	XXXXX
Tel:	XXXXX
Fax:	XXXXX

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# **Renewal Application for a CPA Firm 2025**

## (Deadline for submission: 15 December 2024)

## Name of CPA firm: XXX CPA & Co. (XXX 會計師事務所)

## **Registration number: 9000**

Declaration				
I, Chan Tai Man (P50000), as the sole practitioner / senior partner of XXX CPA & CO. (the "CPA Firm"), and not anybody else, am responsible for the completion and submission of this Renewal Application online for and on behalf of the CPA Firm. I understand that I must not delegate it to another individual to perform on my behalf.				
☐ I hereby, for and on behalf of the CPA firm, whose partner(s) are named and whose particulars are provided in this application form:				
<ul> <li>declare that the information provided in this application is true and complete to the best of my knowledge and belief;</li> </ul>				
<ul> <li>authorize the AFRC to obtain information concerning the CPA firm, including any personal data of the partners thereof, 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 purposes; <sup>#1</sup></li> </ul>				
<ul> <li>authorize the AFRC to obtain any personal data of the CPA firm's partners 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</li> </ul>				
<ul> <li>acknowledge that each practising partner of the CPA firm has to renew the practising certificate with the AFRC to satisfy the registration criteria specified in paragraph 3.2.1(c) of the AFRC's "Guide for the Registration of Firm Names and Firms" ("Guide") and each non-practising partner, if any, of the CPA firm has to renew the registration as a certified public accountant with the HKICPA;</li> </ul>				
<ul> <li>undertake to comply with the notification requirements specified in Chapter 5 of the Guide; and</li> </ul>				
<ul> <li>waive all claims against the AFRC for any loss or damage the CPA firm may suffer arising from this application.</li> </ul>				
<sup>#1</sup> The AFRC may verify any of the information provided by the applicant in the application, whether before a decision on the application is made or after the approval of the application.				
#2 From 1 October 2022, the AFRC assumes 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.