

## THE STATUTES OF THE REPUBLIC OF SINGAPORE

# SINGAPORE ACCOUNTANCY COMMISSION ACT 2013

#### 2020 REVISED EDITION

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## Singapore Accountancy Commission Act 2013

#### ARRANGEMENT OF SECTIONS

#### PART 1

#### **PRELIMINARY**

#### Section

- 1. Short title
- 2. Interpretation

#### PART 2

#### SINGAPORE ACCOUNTANCY COMMISSION

- 3. Establishment and incorporation of Singapore Accountancy Commission
- 4. Common seal
- 5. Constitution of Commission

#### PART 3

#### FUNCTIONS AND POWERS OF COMMISSION

- 6. Functions of Commission
- 7. Powers of Commission
- 8. Directions by Minister
- 9. Appointment of committees and delegation

#### PART 4

#### PROVISIONS RELATING TO STAFF

- 10. Appointment of Chief Executive Officer, officers, employees, etc.
- 11. Preservation of secrecy
- 12. Protection from personal liability
- 13. Public servants

#### PART 5

#### FINANCIAL PROVISIONS

#### Section

- 14. Funds and property of Commission
- 15. Application of moneys
- 16. Bank account
- 17. Grants
- 18. Power to borrow
- 19. Power of investment
- 20. Annual estimates
- 21. Financial provisions

#### PART 6

#### TRANSFER OF PROPERTY, ASSETS, LIABILITIES AND EMPLOYEES

- 22. Interpretation of this Part
- 23. Transfer of property, assets, liabilities, etc.
- 24. Transfer of employees

#### PART 7

#### CHARTERED ACCOUNTANTS OF SINGAPORE

- 25. Restrictions on use of "Chartered Accountant of Singapore"
- 25A. Approved entity
- 26. Registration of chartered accountant
- 27. Suspension or termination of membership in designated entity
- 28. Revocation or suspension of registration by designated entity
- 29. Revocation or suspension of registration by Commission
- 30. Appeals to Commission
- 31. Appeals to Minister
- 32. Powers relating to revocation or suspension not affected by membership rules, etc.
- 33. Designated entities
- 34. Deletion of designated entity

#### PART 8

#### MISCELLANEOUS

- 35. Annual report
- 36. Symbol, design or representation of Commission
- 37. Offences by bodies corporate, etc.

#### Section

- 38. Composition of offences
- 39. General exemption
- 40. Service of documents
- 41. Regulations

First Schedule — Constitution and proceedings of

Commission

Second Schedule — Financial provisions

Third Schedule — Designated entities

An Act to establish the Singapore Accountancy Commission, to establish a framework for the growth and development of the accountancy sector and its related fields in Singapore, to provide for the registration of chartered accountants in Singapore, and for matters connected therewith.

[1 April 2013]

#### PART 1

### **PRELIMINARY**

#### Short title

1. This Act is the Singapore Accountancy Commission Act 2013.

## Interpretation

- **2.**—(1) In this Act, unless the context otherwise requires
  - "certified public accountant" means any person registered with or recognised by the Institute as a Certified Public Accountant Singapore immediately before 1 April 2013;
  - "Chairperson" means the Chairperson of the Commission appointed under section 5(1)(a) and includes any temporary Chairperson of the Commission appointed under paragraph 3 of the First Schedule;
  - "chartered accountant" means a person registered or deemed to be registered as a Chartered Accountant of Singapore under this Act;