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**No. S 399**

**ACCOUNTANTS ACT  
(CHAPTER 2)**

**ACCOUNTANTS  
(PUBLIC ACCOUNTANTS)  
(AMENDMENT NO. 2) RULES 2021**

In exercise of the powers conferred by section 64 of the Accountants Act, the Accounting and Corporate Regulatory Authority, with the approval of the Minister for Finance, makes the following Rules:

**Citation and commencement**

1. These Rules are the Accountants (Public Accountants) (Amendment No. 2) Rules 2021 and come into operation on 29 June 2021.

**Amendment of Second Schedule**

2. The Second Schedule to the Accountants (Public Accountants) Rules (R 1) is amended —

(a) by deleting the full-stop at the end of sub-paragraph (d) of paragraph 2A and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(e) the Chartered Accountants Program of the Chartered Accountants Australia and New Zealand.”;

(b) by deleting the words “or (d)” in paragraphs 6(1)(b) and 6A(1) and substituting in each case the words “, (d) or (e)”;

(c) by deleting the word “or” at the end of paragraph 6A(1)(b)(ii);

(d) by deleting the full-stop at the end of sub-paragraph (iii) of paragraph 6A(1)(b) and substituting the word “; or”, and