

---

First published in the Government *Gazette*, Electronic Edition, on 30 March 2017 at 5 pm.

---

**No. S 118**

**ACCOUNTANTS ACT  
(CHAPTER 2)**

**ACCOUNTANTS (PUBLIC ACCOUNTANTS)  
(AMENDMENT) RULES 2017**

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) Rules 2017 and come into operation on 31 March 2017.

**Deletion and substitution of rule 9**

2. Rule 9 of the Accountants (Public Accountants) Rules (R 1) is deleted and the following rule substituted therefor:

**“Codes of professional conduct and ethics**

9.—(1) Every public accountant and accounting entity must comply with the prescribed code of professional conduct and ethics and a breach of the prescribed code constitutes grounds for disciplinary proceedings under the Act.

(2) For the purposes of paragraph (1), the prescribed code of professional conduct and ethics is —

- (a) the Code of Professional Conduct and Ethics set out in the Fourth Schedule; and
- (b) the following Ethics Pronouncements issued by the Council of the Institute of Singapore Chartered Accountants that are adopted by the Authority as part of the code of professional conduct and ethics of public accountants and accounting entities: