

香港會計師公會

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



Leadership, Openness, Influence

第三十三屆周年大會
33rd Annual General Meeting



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

第三十三屆周年大會

33rd Annual General Meeting

第三十三屆周年大會通告

茲通告香港會計師公會將於二零零五年十二月十六日星期五下午五時三十分假座銅鑼灣告士打道二八零號世貿中心三十八樓香港世界貿易中心會舉行第三十三屆周年大會，並處理下列事項：

1. 會長致辭。
2. 省覽理事會報告及帳目報表。
3. 根據《專業會計師附例》第42(1)條委任本會核數師。
4. 根據《專業會計師條例》第12及第13條選舉7名理事會成員。
5. 作為特別事項，考慮通過下列決議案：

決議案1

“理事會須透過修訂《專業會計師條例》第28D條及其他相關條例，使一位執業會計師能夠組成及註冊一間根據《公司條例》成立的股份有限公司為執業法團

決議案2

“動議對《專業會計師附例》第3(4)條作出修訂如下，但須根據《專業會計師條例》第8(1)條，經由行政長官會同行政會議批准：

填妥的選票須在進行選舉的周年大會舉行前不少於72小時交還註冊主任；及

決議案3

“動議對《專業會計師附例》第17(1A)條作出修訂如下，但須根據《專業會計師條例》第8(1)條，經由行政長官會同行政會議批准：

- (a) 在本款中，“年資最長的副會長” (longest serving Vice-President)的定義與第7(1A)(a)條的定義相同。
- (b) 在會長缺席的情況下—
 - (i) 出席的年資最長的副會長須擔任公會大會的主席；
 - (ii) 如年資最長的副會長缺席，則另一名出席的副會長須擔任公會大會的主席；及
 - (iii) 如兩名副會長均有出席，而其中沒有一名是年資最長的副會長，則須由出席大會的會計師選出其中一名副會長擔任該次大會的主席。”

Notice of the 33rd Annual General Meeting

NOTICE IS HEREBY GIVEN that the 33rd Annual General Meeting of the Hong Kong Institute of Certified Public Accountants will be held in the World Trade Centre Club Hong Kong, 38th floor, World Trade Centre, 280 Gloucester Road, Causeway Bay, Hong Kong on Friday, 16 December 2005 at 5:30 p.m. for the following purposes:

1. To receive the President's address.
2. To receive and consider the Report of the Council and the Statement of Accounts.
3. To appoint an auditor of the Institute under Professional Accountants by-law 42(1).
4. To elect 7 Council members in accordance with sections 12 and 13 of the Professional Accountants Ordinance.
5. As special business, to consider and, if thought fit, pass the following resolutions:

Resolution 1

“That the Council shall, through the amendment of section 28D and other relevant statutory provisions in the Professional Accountants Ordinance, introduce changes to enable a single certified public accountant (practising) to form and register a company limited by shares under the Companies Ordinance as a corporate practice

Resolution 2

“That, subject to the approval of the Chief Executive in Council under section 8(1) of the Professional Accountants Ordinance, by-law 3(4) be amended as follows:

Completed ballot papers shall be returned to the Registrar not less than 72 hours before the annual general meeting at which the election is to be held; and

Resolution 3

“That, subject to the approval of the Chief Executive in Council under section 8(1) of the Professional Accountants Ordinance, by-law 17(1A) be amended as follows:

- (a) In this paragraph “longest serving Vice-President” (年資最長的副會長) shall have the same meaning as defined in by-law 7(1A)(a).
- (b) In the absence of the President—
 - (i) the longest serving Vice-President who is present shall be chairman at a general meeting of the Institute;
 - (ii) if the longest serving Vice-President is not present, the other Vice-President who is present shall be chairman of the meeting; and
 - (iii) if both Vice-Presidents are present but between them neither is the longest serving Vice-President, the certified public accountants present at the meeting shall elect one of the Vice-Presidents as chairman of the meeting.”

註釋

上述修訂的目的是 —

(a) 專業會計師條例第28D條

使一位執業會計師能夠組成及註冊一間根據《公司條例》成立的股份有限公司為執業法團；

(b) 專業會計師附例第3(4)條

容許新組成的理事會有較多時間提名會長及副會長的選舉和理事的增選；及

(c) 專業會計師附例第17(1A)條

使該有關公會大會主席人選的附例與有關公會理事會會議主席人選的第7(1A)條附例相同。

6. 其他一般事務。

承理事會命
香港會計師公會
註冊主任
張智媛

日期：二零零五年十一月四日

Explanatory Notes

The amendments are to –

(a) Section 28D

enable a single certified public accountant (practising) to form and register a company limited by shares under the Companies Ordinance as a corporate practice;

(b) By-law 3(4)

allow more time for the new Council to consider nominations for election of President and Vice-Presidents and the co-option of Council members; and

(c) By-law 17(1A)

bring this by-law which governs the chairmanship of the general meetings of the Institute in line with by-law 7(1A) which governs the chairmanship of the Institute's Council meetings.

6. To transact any other ordinary business.

By order of the Council
Winnie C.W. CHEUNG

Registrar
Hong Kong Institute of Certified Public Accountants

Dated this 4th day of November 2005

第三十三屆周年大會 舉行的理事會成員選舉

理事會成員 — 《專業會計師條例》第10條

理事會須由下述成員組成：2名當然理事、14名當選理事、上一任公會會長、2名增選理事及4名由香港特別行政區行政長官委任的業外人士。

2名當然理事是：

- (a) 財政司司長或獲其委任為其代表的人；及
- (b) 庫務署署長或獲其委任為其代表的人。

4名由香港特別行政區行政長官委任的業外人士，其任期將於2005年12月14日屆滿，但有資格獲再度委任，而每一任期不得超過2年是：

鄭維新
周松崗爵士
周文耀
高靜芝

該14名當選理事必須是根據《專業會計師條例》第24(1)及(1A)條註冊的會計師，而於周年大會當日均須通常居於香港，並且在選舉時，該等當選理事當中：

- (i) 須有不少於6名是全職執業為執業會計師的會計師；及
- (ii) 須有不少於6名並非全職執業為執業會計師的會計師。

換言之，該14名當選理事可以由下列組合組成：

- (i) 6名全職執業為執業會計師的會計師(下文以「P」字代表)；
- (ii) 6名並非全職執業為執業會計師的會計師，其可能持有或未必持有執業證書(下文以「N」字代表)；及
- (iii) 2名會計師，可以同屬上文所述的P類或N類，或分屬P類或N類。

註：須注意者為，根據《專業會計師條例》第10(4)條，理事會可增選不多於2名會計師(於增選時均須是通常居於香港)為理事會理事。現任的增選理事為周福安(N類)及趙麗娟(N類)。根據第12(4)條，他們的任期將直至第三十三屆周年大會結束前為止，並有資格再獲增選或獲選為理事會理事。

Election of Council Members at the 33rd Annual General Meeting

Composition of the Council – Section 10, Professional Accountants Ordinance

The Council shall consist of the following members: 2 ex-officio members, 14 elected members, the immediate past President of the Institute, 2 co-opted members and 4 lay persons appointed by the Chief Executive of the Hong Kong Special Administrative Region.

The 2 ex-officio members are:

- (a) The Financial Secretary or a person appointed by him as his representative; and
- (b) The Director of Accounting Services or a person appointed by him as his representative.

The 4 lay persons appointed by the Chief Executive of the Hong Kong Special Administrative Region, whose term will conclude on 14 December 2005 but who shall be eligible for re-appointment for a further term or terms of not exceeding 2 years each, are:

Edward Wai Sun Cheng
Sir C.K. Chow
Paul M.Y. Chow
Sophia Kao

The 14 elected members shall be certified public accountants registered under sections 24(1) and (1A) of the Professional Accountants Ordinance, each of whom shall on the day of the annual general meeting be ordinarily resident in Hong Kong and of whom at the time of election:

- (i) Not less than 6 shall be certified public accountants in full time practice as certified public accountants (practising); and
- (ii) Not less than 6 shall be certified public accountants otherwise than in full time practice as certified public accountants (practising).

In other words, the 14 elected Council members may be made up as follows:

- (i) 6 certified public accountants who are in full time practice as certified public accountants (practising) (hereafter represented by the letter "P");
- (ii) 6 certified public accountants who are not in full time practice as certified public accountants (practising), who may or may not hold a practising certificate (hereafter represented by the letter "N"); and
- (iii) 2 certified public accountants of whom either one or both can be of Category P or of Category N as mentioned above.

Note: It is pertinent to note that under section 10(4) of the Professional Accountants Ordinance, the Council may co-opt not more than 2 certified public accountants, each of whom should then be ordinarily resident in Hong Kong, as members of the Council. The current incumbents are Chew Fook Aun (Category N) and Susanna Chiu (Category N). Under section 12(4), they shall hold office until immediately before the conclusion of the 33rd Annual General Meeting and they shall be eligible to be co-opted again or elected as members of the Council.

卸任理事會成員

根據《專業會計師條例》第12(1A)(b)條規定，

- (i) 6名自最近一次當選(於二零零三年十二月十二日舉行的第三十一屆周年大會)後在任時間最長的當選理事；及
- (ii) 1名以抽籤方式從餘下8名於二零零四年十二月十七日舉行的第三十二屆周年大會當選的理事中選出的理事

須於第三十三屆周年大會卸任，但有資格再度獲選。

此7名須卸任的理事為：

區嘯翔	(P類)
陳記煊	(N類)
周光暉	(N類)
方 中	(P類)
馮英偉	(N類)
李志明	(N類)
孫德基	(P類)

下列7名理事將續任一年，直至第三十四屆周年大會為止：

陳茂波	(P類)
左龍佩蘭	(N類)
岳思理	(N類)
唐家成	(P類)
蔡永忠	(P類)
Paul F. Winkelmann	(P類)
容詠嫦	(P類)

提名程序

附例第2(1A)條指定「只有在公會周年大會當日通常居於香港的會計師，方可成為理事會當選理事選舉的候選人」。就本附例而言，任何人於過去12個月內有不少於180日在香港，即視為通常居於香港。

附例第2(1)條指定「任何會計師作為理事會當選理事選舉的候選人，須由2名會計師提名」。

所有提名須以書面提出，並經由提議人及附議人簽署，連同候選人簽署的同意參加選舉通知，須於二零零五年十一月二十二日下午五時三十分或之前送交註冊主任。茲隨附提名表格，以供會員使用。

Retiring Council Members

As prescribed by section 12(1A)(b) of the Professional Accountants Ordinance,

- (i) the 6 elected members who have been longest in office since their last election (at the 31st Annual General Meeting held on 12 December 2003); and
- (ii) in addition, one elected member who shall be selected by lot from among the remaining 8 members elected at the 32nd Annual General Meeting held on 17 December 2004

shall retire from office at the 33rd Annual General Meeting but shall be eligible for re-election.

These 7 retiring members are:

Albert S.C. Au	(Category P)
Michael K.H. Chan	(Category N)
Edward K.F. Chow	(Category N)
Mark C. Fong	(Category P)
Wilson Fung	(Category N)
Leo C.M. Lee	(Category N)
David Tak-kei Sun	(Category P)

The following 7 Council members will hold office for one more year until the 34th Annual General Meeting:

Paul M.P. Chan	(Category P)
Cho Lung Pui Lan, Stella	(Category N)
Doug Oxley	(Category N)
Carlson Tong	(Category P)
Tsai Wing Chung, Philip	(Category P)
Paul F. Winkelmann	(Category P)
Amy W.S. Yung	(Category P)

Procedures for Nomination

By-law 2(1A) states that "Only a certified public accountant, who shall on the day of the annual general meeting of the Institute be ordinarily resident in Hong Kong, shall become a candidate for election as an elected member of the Council." For the purpose of this by-law, a person shall be treated as ordinarily resident if he has been present in Hong Kong for not less than 180 days in the preceding 12 months.

By-law 2(1) states that "A certified public accountant who is a candidate for election as an elected member of the Council shall be nominated by 2 certified public accountants."

All nominations in writing, signed by the proposer and the seconder, together with a notice signed by the candidate giving his consent to stand for election, must reach the Registrar on or before 22 November 2005 at 5:30 p.m. A nomination form is enclosed for your convenience.

選舉理事會當選理事的投票—第13(1)(b)條及附例第3條

如獲提名為理事會選舉候選人的會計師人數超過當選理事的空缺數目，則選舉須以投票決定。在此情況下，註冊主任須在周年大會舉行前不少於17日(即二零零五年十一月二十九日下午五時三十分)將選票送交每名有權就每一空缺投一票的會計師。P類及N類當選理事空缺的比例將如下表所示：

當選理事	P類	N類	總計
現有數目	8	6	14
於第三十三屆周年大會卸任的數目	3	4	7
於第三十三屆周年大會留任的數目	5	2	7
可當選的最少—最多數目	6—8	6—8	14
須填補的最少—最多空缺	1—3	4—6	7

填妥的選票須於周年大會指定舉行時間前不少於48小時(即二零零五年十二月十四日下午五時三十分前)交還註冊主任。

如有任何候選人獲得相同票數，則會長有權投決定票，以決定那一名或以上的候選人當選。

註：(一) 上述各段只具解釋作用。關於選舉程序的正式指示，各會員應參閱《專業會計師條例》及附例。

(二) 由今年開始，會員可選擇在公會的網頁投票。有關詳情將連同選票於第三十三屆周年大會舉行前不少於17日(即二零零五年十一月二十九日五時三十分前)送交會員。

Ballot for Elected Members of the Council – Section 13(1)(b) and By-law 3

If the number of certified public accountants nominated as candidates for election to the Council exceeds the number of vacancies for elected members, the election shall be determined by ballot. In such a case, the Registrar shall, not less than 17 days before the Annual General Meeting (i.e. before 5:30 p.m. on 29 November 2005), send a ballot paper to each certified public accountant who shall be entitled to cast one vote in respect of each of the vacancies according to the prescribed ratios of Category P and N members as illustrated below:

Elected Council Members	Category P	Category N	Total
Present composition	8	6	14
Composition of retiring members at the 33rd A.G.M.	3	4	7
Composition of remaining members at the 33rd A.G.M.	5	2	7
Minimum – maximum number permissible	6 – 8	6 – 8	14
Minimum – maximum number of vacancies to be filled	1 – 3	4 – 6	7

Completed ballot papers must be returned to the Registrar not less than 48 hours before the date and time fixed for the Annual General Meeting (i.e. before 5:30 p.m. on 14 December 2005).

If equal votes have been cast between any candidates, the President shall have a casting vote to determine which one or more of these candidates shall be elected.

Notes: 1. The above paragraphs are purely explanatory and members should always refer to the Professional Accountants Ordinance and By-laws for formal guidance on the election procedures.

2. This year, members may choose to cast their votes online at the Institute's website. Details for voting online will be sent to members together with the ballot papers not less than 17 days before the 33rd Annual General Meeting (i.e. before 5:30 p.m. on 29 November 2005).

選舉時間表

以下為根據《專業會計師條例》及附例而釐定各個選舉階段的時間表。

Timetable

The following is a timetable governing the various stages of the election to be conducted in accordance with the Professional Accountants Ordinance and By-laws.

選舉程序	截止日期	依據的附例
理事會選舉候選人提名	二零零五年十一月二十二日 下午五時三十分	附例第2(3)條(須於周年大會舉行前不少於24日提交註冊主任)
郵寄理事會選舉候選人提名名單予各會員	二零零五年十一月二十九日 下午五時三十分	附例第2(5)條(須於周年大會舉行前不少於17日送出)
* 向各會員發出選票	二零零五年十一月二十九日 下午五時三十分	附例第3(1)條(須於周年大會舉行前不少於17日發出)
* 把填妥的選票交還公會	二零零五年十二月十四日 下午五時三十分	附例第3(4)條(須於周年大會舉行前不少於48小時交還註冊主任)

* 根據《專業會計師條例》第13(1)(b)條，如果候選人數目超過當選理事的空缺數目，則須採取上述程序。

Procedures	Deadline	Authority
Nomination of Council members	22 November 2005 5:30 p.m.	By-law 2(3) (to be lodged with the Registrar not less than 24 days prior to A.G.M.)
Posting of nominations of Council members to members	29 November 2005 5:30 p.m.	By-law 2(5) (not less than 17 days prior to A.G.M.)
* Issue of ballot paper to members	29 November 2005 5:30 p.m.	By-law 3(1) (not less than 17 days prior to A.G.M.)
* Return of completed ballot paper to the Institute	14 December 2005 5:30 p.m.	By-law 3(4) (to be returned to the Registrar not less than 48 hours prior to A.G.M.)

* According to section 13(1)(b), these procedures will become operative if the number of nominations exceeds the number of vacancies for elected members.

票數披露

每名候選人在選舉中所獲票數將於理事會依據《專業會計師附例》第3(5)條收取核數師呈交選舉結果的會議後通過公會的網頁www.hkicpa.org.hk通知會員，並於進行選舉的第三十三屆周年大會正式宣佈。

Disclosure of Votes

Votes received by individual candidates for the election will be disclosed to members on the Institute's website, www.hkicpa.org.hk, after the Council meeting at which the result is delivered by the auditor under By-law 3(5), and will be formally announced at the 33rd Annual General Meeting at which the election is to be held.



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香港會計師公會

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