

## 22. Accountancy (30 seats)

(with reference to the Schedule of the Chief Executive Election Ordinance (Cap. 569 (CEEEO))<sup>1</sup>)

Method	Seat	Details
Members returned by nomination (Section 5P)	15	<ul style="list-style-type: none"> <li>● To be nominated from among the Hong Kong Accounting Advisors appointed by the Ministry of Finance of the People's Republic of China.</li> <li>● The nomination form should be submitted by the Association of Hong Kong Accounting Advisors Limited which is composed of the advisors.</li> </ul>
Members returned by election <sup>^</sup> (Section 39S)	15	<p>Any practice unit (as defined by section 2(1) of the Professional Accountants Ordinance (Cap. 50)) that—</p> <p>(a) is registered under the Professional Accountants Ordinance (Cap. 50); and</p> <p>(b) is a registered PIE auditor as defined by section 3A(1) of the Financial Reporting Council Ordinance (Cap. 588).</p> <p>[note: if the body is a registered PIE auditor as defined by section 3A(1) of the Financial Reporting Council Ordinance (Cap. 588) immediately before the day on which the Improving Electoral System (Consolidated Amendments) Ordinance 2021 (4 of 2021) is published in the Gazette, the body is not required to have been operating, as such a registered PIE auditor, for the 3 years immediately before making the application for registration.]</p>

### **Remarks:**

- (<sup>^</sup>) According to section 12(19B) of the Schedule to the CEEEO as amended in the Bill, the specified entity of the subsector concerned is eligible to be registered as a corporate voter for that subsector only if it has been operating as such a specified entity for the 3 years immediately before making its application for registration as a voter; and it has undertaken or carried out PIE engagement (as defined by section 3A(1) of the Financial Reporting Council Ordinance (Cap. 588)) in the 3 years immediately before making the application for registration.

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<sup>1</sup> The list is extracted from the Schedule to CEEEO. In case of discrepancy, the content of the Schedule should prevail.