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**L.N. 9 of 2013**

**Companies (Accounting Standards (Prescribed Body))  
Regulation**

(Made by the Financial Secretary under section 452(1) of the  
Companies Ordinance (28 of 2012))

**1. Commencement**

This Regulation comes into operation on the day on which section 452(1) of the Companies Ordinance (28 of 2012) comes into operation.

**2. Prescribed body**

The Hong Kong Institute of Certified Public Accountants incorporated by section 3 of the Professional Accountants Ordinance (Cap. 50) is prescribed for the purposes of section 380(8)(a) of the Ordinance.

John TSANG  
Financial Secretary

29 January 2013

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### **Explanatory Note**

This Regulation prescribes the Hong Kong Institute of Certified Public Accountants for the purposes of section 380(8)(a) of the Companies Ordinance (28 of 2012). Statements of standard accounting practice issued or specified by a body so prescribed are the accounting standards for the purposes of section 380 of that Ordinance.