

Registration in the Accountancy Election Committee Subsector (“SS”)

1. Who is eligible to be registered

Your body is eligible to be registered if your body satisfies the requirements as set out in row (A) and (B) in the table below:

(A) Bodies eligible to register as voters	(Section 39S of the Schedule to Cap. 569) Any practice unit (as defined by section 2(1) of the Accounting and Financial Reporting Council Ordinance (Cap. 588)) that is a registered PIE auditor as defined by section 3A(1) of that Ordinance.
(B) The “3-year operation” requirement	(Section 12(19B) of the Schedule to Cap. 569) (a) A body that has been operating as a body specified in row (A) above for the 3 years immediately before making its application for registration as a voter for this SS; and (b) has undertaken or carried out PIE engagement (as defined by section 3A(1) of the Accounting and Financial Reporting Council Ordinance (Cap. 588)) in the 3 years immediately before making the application for registration. (Section 12(19C) of the Schedule to Cap. 569) For the purposes of section 12(19B) of the Schedule to Cap. 569, 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 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. Editorial Note: *Gazettal date: 31 May 2021.

2. Points to note

- (a) If your body meets the eligibilities for registration as described in Part 1, your body may complete and submit the **“Election Committee Subsector Voter (Body) Application for New Registration/Report on Change of Particulars” (REO-SS(B))** to apply for registration in this SS; and
- (b) Please read carefully the notes in the application form. If your body wishes to submit a new application for registration in this SS, you must complete Part 4 of the application form to appoint an authorized representative for the purpose of casting your body’s vote at an election.