

ACCOUNTING AND FINANCIAL REPORTING COUNCIL (“AFRC”)

Renewal Application for a Registered PIE Auditor 2025

(Deadline for submission: 16 November 2024)

Name of CPA firm: XXX CPA & Co. (XXX 會計師事務所)

Registration number: 9000

It is the obligation of the sole practitioner / senior partner of the CPA firm to complete and submit the Renewal Application to the AFRC **no later than the statutory deadline on 16 November 2024**. No extension of the renewal deadline will be granted and the AFRC will not accept any renewal application after 16 November 2024.

The requirements and procedures for the renewal of a registered PIE auditor registration are set out in the AFRC’s [“Guide for the Registration of PIE Auditors”](#) (“Guide”). Please read the Guide before completing and submitting this Renewal Application.

If you do not submit the renewal application by **16 November 2024**, your current registered PIE auditor registration will expire on 31 December 2024. Upon the expiry of your registered PIE auditor registration, your practice unit is prohibited from undertaking or carrying out any PIE engagement from 1 January 2025. In case your practice unit intends to continue to undertake or carry out PIE engagements in 2025, you will need to submit a new application to re-apply for registration as a registered PIE auditor. The respective deadline for application submission and processing time can be found in the AFRC’s Submission Deadlines.

The AFRC may verify or audit any of the information provided in this application form, whether before or after a decision on the application is made.

Personal Data (Privacy) Ordinance: The information requested in this application may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap. 486). Please refer to the [“Personal Information Collection Statement”](#) which sets out the policies and practices of the AFRC with regard to any personal data provided.

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Registration number: 9000

Declaration

I, Chan Tai Man (P50000), as the senior partner of XXX CPA & CO. (the “CPA Firm”) and not anybody else, am responsible for the completion and submission of this Renewal Application for the Registered PIE Auditor online for and on behalf of the CPA Firm. I understand that I must not delegate it to another individual to perform on my behalf.

For and on behalf of the Registered PIE Auditor, whose partners or members/directors are named in this application:

I declare that:

- the registered Quality Control System Responsible Person(s), as specified below, is the Chief Executive Officer or a member of the managing board of partners of my/our practice;
- there is no ongoing financial liability that could adversely affect my / our practice’s business continuity, and I will report to the AFRC if any event occurs within the network firms, if applicable, that could potentially impact the financial position of my / our practice as soon as practicable; and
- all information provided in this Renewal Application is true and complete to the best of my knowledge and belief.

I undertake to comply with the notification requirements specified in Chapters 5 and 7 of the [“Guide for the Registration of PIE Auditors”](#).

I waive all claims against the AFRC for any loss or damage the Registered PIE Auditor may suffer arising from this application.

In support of the Renewal Application to register the practice unit as a Registered PIE Auditor, a relevant person* is required to complete and sign a "[Fit and Proper Declaration Change Form](#)" (Form F&P(C)) if he / she has any new fit and proper matter(s) to report since his / her last fit and proper declaration. The Registered PIE Auditor should ensure that the signed Fit and Proper Declaration Change Forms of all its relevant persons who have fit and proper matter(s) to report are submitted in this Renewal Application.

* "Relevant person" means the CPA (practising) practising in his or her own name / a partner of the CPA Firm / a director of the Corporate Practice or a registered responsible person (i.e. engagement partner ("EP"), engagement quality control reviewer ("EQCR") or quality control system responsible person ("QCSR") of the Registered PIE Auditor.


The AFRC may require the Registered PIE Auditor to provide the signed Fit and Proper Declaration Change Forms of all its relevant persons, regardless of whether they have any new fit and proper matter(s) to report, any time after submission of this Renewal Application.

Please tick and upload the completed and signed fit and proper declaration change forms of each relevant person listed below, with all necessary supporting documents, if he / she has new fit and proper matter(s) to report.

Please check the registered responsible persons below. If any change is required, please inform the AFRC by completing and submitting:

- the "[Application for Registration of Additional Responsible Person of a Registered Public Interest Entity \("PIE"\) Auditor](#)" (Form PIE-3) with relevant supporting document(s) for registration of additional responsible persons; or
- the "[Cessation of Registration of Responsible Person of a Registered Public Interest Entity \("PIE"\) Auditor](#)" (Form PIE-4) to remove the registered responsible person of the Registered PIE Auditor.

For enquiries, please contact the AFRC at renewal@afrc.org.hk.

Name	PC no.	HKICPA Membership no.	First 4 digits of HKID / Passport no.	EP	EQCR	QCSR	Please tick if there has been change(s) to his/her fit and proper declaration	Fit and Proper Change Declaration Form
Chan Tai Man	P50000	A90000	-	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Wong Tai Man	P50001	A90001	-		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Lee Tai Man	-	A90003	-				<input type="checkbox"/>	