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No. S 202

ACCOUNTANTS ACT 2004

**ACCOUNTANTS
(PRESCRIBED STANDARDS AND CODE
OF PROFESSIONAL CONDUCT AND ETHICS)
(AMENDMENT) ORDER 2026**

In exercise of the powers conferred by section 64AA of the Accountants Act 2004, the Public Accountants Oversight Committee makes the following Order:

Citation and commencement

1. This Order is the Accountants (Prescribed Standards and Code of Professional Conduct and Ethics) (Amendment) Order 2026 and comes into operation on 6 May 2026.

Amendment of paragraph 2

2. In the Accountants (Prescribed Standards and Code of Professional Conduct and Ethics) Order 2023 (G.N. No. S 327/2023), in paragraph 2, in the definition of “accounting entity”, replace “section 38B” with “section 2(1)”.

[G.N. Nos. S 741/2023; S 958/2024; S 317/2025]

Made on 2 April 2026.

TAN PUAY BOON
*Chairperson,
Public Accountants Oversight
Committee,
Singapore.*

[F014.001.0053.V1; AG/LEGIS/SL/2/2025/2]