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No. S 200

ACCOUNTANTS ACT 2004

ACCOUNTANTS (PUBLIC ACCOUNTANTS) (AMENDMENT) RULES 2026

In exercise of the powers conferred by section 64 of the Accountants Act 2004, the Accounting and Corporate Regulatory Authority, with the approval of the Minister for Finance, makes the following Rules:

Citation and commencement

1. These Rules are the Accountants (Public Accountants) (Amendment) Rules 2026 and come into operation on 6 May 2026.

Amendment of rule 2

2. In the Accountants (Public Accountants) Rules (R 1) (called in these Rules the principal Rules), in rule 2, replace the definition of “accounting entity” with —

““accounting entity” has the meaning given by section 2(1) of the Act;”.

Amendment of rule 6A

3. In the principal Rules, in rule 6A —

- (a) in paragraph (3), replace “he” wherever it appears with “the audit principal”; and
- (b) in paragraph (4), replace “his pupil” with “the public accountant’s pupil”.

Amendment of rule 6B

4. In the principal Rules, in rule 6B(1) —
- (a) replace “he is directly supervising” with “the audit principal is directly supervising”; and
 - (b) replace “he wishes to continue” with “the audit principal wishes to continue”.

Amendment of rule 12

5. In the principal Rules, in rule 12(1) —
- (a) in sub-paragraph (a), replace “him or it” with “the public accountant or accounting entity”; and
 - (b) in sub-paragraphs (b) and (c), replace “his or its” with “the public accountant’s or accounting entity’s”.

Amendment of rule 13

6. In the principal Rules, in rule 13, delete paragraph (4).

Amendment of Second Schedule

7. In the principal Rules, in the Second Schedule —
- (a) in paragraph 2, replace “his application” with “the applicant’s application”;
 - (b) in paragraph 3(3), replace “he is a pupil” with “the applicant is a pupil”;
 - (c) in paragraph 3(8), replace “his requisite qualifying audit experience” with “the applicant’s requisite qualifying audit experience”; and
 - (d) in paragraph 4(1), replace “his application” wherever it appears with “the person’s application”.

Amendment of Third Schedule

8. In the principal Rules, in the Third Schedule, in paragraph 3, replace “undertaken by him” with “undertaken by the public accountant”.

*[G.N. Nos. S 615/2007; S 251/2009; S 383/2010;
S 211/2012; S 395/2013; S 25/2015; S 51/2015;
S 840/2015; S 443/2016; S 118/2017; S 332/2017;
S 680/2017; S 789/2018; S 901/2018; S 62/2020;
S 172/2020; S 696/2020; S 130/2021; S 399/2021;
S 911/2021; S 952/2022; S 953/2022; S 146/2023;
S 211/2023; S 329/2023; S 190/2024; S 944/2024;
S 675/2025]*

Made on 1 April 2026.

ONG CHONG TEE
*Chairperson,
Accounting and Corporate
Regulatory Authority,
Singapore.*

[F014.001.0053.V1; AG/LEGIS/SL/2/2025/4]