

G.N. 7642

PROFESSIONAL ACCOUNTANTS ORDINANCE (Chapter 50)

It is hereby notified that a Disciplinary Committee of Hong Kong Society of Accountants ('the Society') heard a complaint lodged by the Practice Review Committee of the Society against Mr. TSE Lap-fu, Lawrence ('Mr. TSE'), a professional accountant, under section 34(1)(a)(ix) of the Professional Accountants Ordinance ('PAO') on 16 February 2000. Mr. TSE was alleged to have refused or neglected to comply with a direction lawfully given by the Council of the Society as contained in Practice Review Statement 1.401 in that despite the various attempts made by the Society's practice reviewer to organise a second practice review of Mr. TSE's practice, Mr. TSE had failed to return the completed Practice Review Questionnaire and the relevant declaration forms to the Society for the purpose of the second practice review. The Disciplinary Committee was satisfied by the evidence adduced before it that the complaint against Mr. TSE was proved.

The said Disciplinary Committee ordered under section 35(1)(a) of PAO that the name of TSE Lap-fu, Lawrence be removed from the register of professional accountants for a period of 18 months and that the costs and expenses of and incidental to the disciplinary proceedings incurred by the Society and the complainant be borne and paid by Mr. TSE.

Mr. TSE subsequently appealed against the order to the Court of Appeal under section 41 of the PAO. On 7 November 2000, the Court of Appeal heard and dismissed the appeal. Accordingly, the name of TSE Lap-fu, Lawrence was removed from the register of professional accountants for a period of 18 months from 7 November 2000.

7 November 2000

LEE Kai-fat Registrar, Hong Kong Society of Accountants