

Unvalidated References:
Accountants Act 1996

This reprint of this Statutory Instrument incorporates all amendments, if any, made before 25 November 2006 and in force at 1 July 2001.

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Legislative Counsel
Dated 25 November 2006

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. 6 of 1998.

Accountants Registration and Practice Regulation 1998

ARRANGEMENT OF SECTIONS.

1. Interpretation.
2. Prescribed Forms.
3. Fees.

SCHEDULE 1 – Forms.

SCHEDULE 2 – Fees.

Accountants Registration and Practice Regulation 1998

MADE by the Head of State, acting with, and in accordance with, the advice of the National Executive Council under the *Accountants Act 1996*.

Dated 200 .

1. INTERPRETATION.

A reference in this Regulation to a form by number shall be read as a reference to a form so numbered in Schedule 1.

2. PRESCRIBED FORMS.

(1) The form of application for the purpose of Sections 40 and 45 of the Act in respect of the registration and renewal of registration as an Accountant in Employment shall be in Form 1 of Schedule 1.

(2) The form of application for the purpose of Section 40 of the Act in respect of registration as a Registered Public Commercial Book-keeper, Registered Public Accountant, Registered Company Auditor and Registered Liquidator shall be in Form 2 of Schedule 1.

(3) The form of application for the purpose of Section 45 of the Act in respect of renewal of registration as a Registered Public Commercial Book-keeper, Registered Public Accountant, Registered Company Auditor and Registered Liquidator, shall be in Form 3 of Schedule 1.

3. FEES.

The fees payable under the Act are as specified in Schedule 2.

SCHEDULE 1 – FORMS.

PAPUA NEW GUINEA.

Accountants Act 1996.

***Form 1 – Application for registration and renewal of registration as an
Accountant in Employment.***

Act Sec. 40, 45 & Reg. Sec. 2(1)

ACCOUNTANTS REGISTRATION BOARD OF PAPUA NEW GUINEA.

Application for registration and renewal of registration as an Accountant in Employment

(Note: No Practising Certificate will be issued).

- 1. Family Name:
- 2. Given Names:
- 3. Address and Telephone No:
- 4. Citizenship:
- 5. Date of Birth:
- 6. Work address in Papua New Guinea

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- 7. Private address in Papua New Guinea
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8. Name, address and occupation of employer. (A letter addressed to the Board from the applicant's present employer briefly stating the work for which you were recruited and the work in which you are currently employed).

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9. If a non-citizen the type of ENTRY VLSA held at present (attach certified copy)

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10. Education Qualifications

Name of Examination Authority	Title of Degree/ Qualification	Date Completed

11. List subjects passed in qualification(s) listed in (10)

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12. Experience qualification. (Attach list in separate sheet of paper)

Name and address of Employer/Eitor	Types of work undertaken	Period

13. Membership and category of membership in professional Associates/Institute, if applicable. (A letter from the Society/Institute certifying your standing, dated not later than twelve months of the date of present application, should be attached).

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14. Have you ever been convicted (whether in PNG or elsewhere) of an offence punishable by imprisonment for one year or longer or any offence of fraud or dishonesty? YES NO

Note: All documents, if not the original, must be certified correct by a Commissioner of Oaths.

 Signature

Date: ___ / ___ / ____

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Registration effected/refused on:

 Registrar

PAPUA NEW GUINEA.

Accountants Act 1996.

***Form 2 – Application for registration as a Registered Public
Commercial Book-keeper/Public Accountant/Company
Auditor/Liquidator.***

Act Sec. 40 & Reg. Sec. 2(2)

ACCOUNTANTS REGISTRATION BOARD OF PAPUA NEW GUINEA.

Application for registration as a Registered Public Commercial Book-keeper/Registered Public Accountant/Registered Company Auditor/Registered Liquidator:

1. Family Name:
2. Given Names:
3. Date of Birth:
4. Address and Telephone No:
5. Citizenship:
6. If non-citizen, give particulars of ENTRY VISA held at present (attach certified copy).
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7. Registered name of practice or intended name of practice. If name not registered, when do you propose to register?
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8. Date of intended commencement of practice.
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9. Do you intend practicing as a sole practitioner? If in partnership give details of the names, addresses and citizenship of all other partners in PNG (if any). If incorporated give name of corporation/company.
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10. If you propose to be employed under a Registered Commercial Book-keeper/Registered Public Accountant/Registered Company Auditor/Registered Liquidator, give name, address and citizenship of such employe(e)s.
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11. Do you intend engaging in any other occupation? If so, give details.
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12. Education Qualifications upon which application is based.

Name of Examination Authority	Title of Degree/Qualification	Date Completed

13. List subjects passed in qualification(s) listed in 12

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14. Experience qualification upon which application is based.

Name and Address of Employer/Firm	Types of Work Undertaken	Period

15. Membership and category of membership in professional Society/Institute. (A letter from the Society/Institute certifying your standing dated not later than twelve months of the date of present application should be attached).

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16. Name, address and occupation of two referees:

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17. Name, address and occupation of present employer (or immediate past employer if employment has terminated within the last year). If presently employed a reference addressed to the Board from the applicant's present employer should be attached to the application.

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18. Have you ever:—
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|-----|---|-----|----|
| (a) | been refused registration by an accounting legislation body? | YES | NO |
| (b) | had a registration cancelled by an accounting legislation body? | YES | NO |
| (c) | been convicted (whether in PNG or elsewhere) of an offence punishable by imprisonment for one year or longer or for any offence of fraud or dishonesty?
(If the answer to any of these questions is yes, give details on an attached sheet). | YES | NO |

19. If you are not resident in PNG are you a member of an accounting firm or corporation which has at least one member resident in PNG?

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20. If so, what is the name of the firm or corporation?

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21. If not, give reasons for seeking registration in PNG?

Note: All documents if not the original, must be certified correct by a Commissioner for Oaths.

Signature of Applicant

___ / ___ / ___
Date

Registration effected/refused on:

Registrar

PAPUA NEW GUINEA.

Accountants Act 1996.

***Form 3 – Renewal of Registration as a Registered Public Commercial
Book-keeper/Public Accountant/Company
Auditor/Liquidator.***

Act Sec. 45 & Reg. Sec. 2(3)

ACCOUNTANTS REGISTRATION BOARD OF PAPUA NEW GUINEA.

Renewal of Registration as a Registered Public Commercial Book-keeper/Registered Public Accountant/Registered Company Auditor/Registered Liquidator:

- 1. Family Name:
- 2. Given Names:
- 3. Date of Birth :
- 4. Address and Telephone No.
- 5. Citizenship:
- 6. If non-citizen give particulars of ENTRY VISA held at present. (Attach certified copy).
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- 7. Registered name of practice and registered address.
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- 8. Date of commencement of practice.
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- 9. Number and date of most recent certificate of registration under the *Accountants Act 1996*.
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- 10. Are you practicing as a sole practitioner? If in partnership give details of the names, addresses and citizenship of all other partners in PNG (if any).
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- 11. Do you intend engaging in any other occupation? If so, give details.
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12. Membership and category of membership in professional Society/Institute. (A letter from the Society/Institute certifying your standing dated not later than twelve months of the date of present application should be attached).

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13. Name, address and occupation of two referees.

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14. Name, address and occupation of present employer (or immediate past employer if employment has terminated within the last year). If presently employed a reference addressed to the Board from the applicant's present employer should be attached to the application.

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15. Have you ever:—

(a)	been refused registration by a registration body or authority?	YES	NO
(b)	had a registration cancelled by an accounting registration body?	YES	NO
(c)	been convicted (whether in PNG or elsewhere) of an offence punishable by imprisonment for one year or longer or for any offence of fraud or dishonesty?	YES	NO

(If the answer to any of these questions is yes, give details on an attached sheet)

16. If you are not resident in PNG, are you a member of an accounting/auditing practice which has at least one member resident in PNG? If so, give details of the firm.

17. If not, are you represented in PNG on any agency basis? If so, by whom?

18. If not, give reasons for seeking renewal of registration in PNG?

NOTE: All documents, if not the original, must be certified correct by a Commissioner of Oaths.

 Signature of Applicant

.../.../...
 Date

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Registration effected/refused on

 Registrar

SCHEDULE 2 – FEES.

Reg. Sec. 3

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| 1. | On application for registration as an Accountant in Employment. | K50.00 |
| 2. | On application for registration as a Registered Public Commercial Book-keeper. | K300.00 |
| 3. | On application for registration as a Registered Public Accountant. | K500.00 |
| 4. | On application for registration as a Registered Company Auditor. | K1,000.00 |
| 5. | On application for registration as a Registered Liquidator. | K1,000.00 |
| 6. | On application for renewal of a registration: | The same fee as would be payable if the application for renewal were an application for registration |
| | · Accountant in Employment | |
| | · Registered Public Commercial Book-keeper | |
| | · Registered Public Accountant | |
| | · Registered Company Auditor | |
| | · Registered Liquidator | |
| 7. | On a late application for renewal in addition. | K50.00 |
| 8. | On application for new in addition. | K25.00 |
| 9. | On application for restoration of registration. | The same fee as would be payable if the application for restoration were a late application for renewal of registration. |
| 10 | On application for re-registration. | The same fee as would be payable if the application for re-registration were an application for registration. |

- 11 On application for approval under Section 41(4). A fee of K1,000.00
. must be forwarded together with the application.

