



Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

## **Hong Kong Institute of Certified Public Accountants takes disciplinary action against a certified public accountant**

(HONG KONG, 21 April 2021) A Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ordered on 12 March 2021 that the name of Mr. Chui Yiu Hang (A43477) be removed from the register of CPAs for 12 months with effect from 23 April 2021. In addition, Chui was ordered to pay costs of the disciplinary proceedings of HK\$29,178.

Chui was convicted in the Magistrates' Court in June 2019 of the offence of committing an act outraging public decency, and the court sentenced him to imprisonment. Chui's appeal against the conviction was dismissed by the Court of Appeal in January 2020.

After considering the information available, the Institute lodged a complaint against Chui under section 34(1)(a)(x) of the Professional Accountants Ordinance (Cap. 50).

Chui admitted the complaint against him. The Disciplinary Committee found that Chui was guilty of dishonourable conduct.

Having taken into account the circumstances of the case, the Disciplinary Committee made the above order against Chui under section 35(1) of the ordinance. The committee noted that this was a second offence committed by Chui, and accordingly the matter was more serious and warranted a tougher sentence.

### About HKICPA Disciplinary Process

The Hong Kong Institute of Certified Public Accountants ("HKICPA") enforces the highest professional and ethical standards in the accounting profession. Governed by the Professional Accountants Ordinance (Cap. 50) and the Disciplinary Committee Proceedings Rules, an independent Disciplinary Committee is convened to deal with a complaint referred by Council. If the charges against a member, member practice or registered student are proven, the Committee will make disciplinary orders setting out the sanctions it considers appropriate. Subject to any appeal by the respondent, the order and findings of the Disciplinary Committee will be published.

For more information, please see:

<http://www.hkicpa.org.hk/en/standards-and-regulations/compliance/disciplinary/>

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## **About HKICPA**

The Hong Kong Institute of Certified Public Accountants ("HKICPA") is the statutory body established by the Professional Accountants Ordinance responsible for the professional training, development and regulation of certified public accountants in Hong Kong. The Institute has over 46,000 members and 18,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing and ethical standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognised globally. The Institute is a member of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

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## 香港會計師公會對一名會計師作出紀律處分

(香港，二零二一年四月二十一日) 香港會計師公會轄下紀律委員會，於二零二一年三月十二日命令將徐耀恒先生(會員編號：A43477)由二零二一年四月二十三日起從會計師名冊中除名，為期 12 個月。此外，徐先生須繳付紀律程序費用 29,178 港元。

徐先生於二零一九年六月被裁判法院裁定犯下一項有違公德的行為，並被判處監禁。徐先生就裁決提出之上訴於二零二零年一月被上訴法庭駁回。

公會考慮所得資料後，按香港法例第 50 章《專業會計師條例》第 34(1)(a)(x)條對徐先生作出投訴。

徐先生承認投訴屬實。紀律委員會裁定徐先生犯有不名譽行為。

經考慮有關情況後，紀律委員會根據《專業會計師條例》第 35(1)條向徐先生作出上述命令。委員會注意到徐先生已是第二次觸犯法例，所以此案更為嚴重而須作出更嚴厲的懲處。

### 香港會計師公會的紀律處分程序

香港會計師公會致力維持會計界的最高專業和道德標準。公會根據香港法例第 50 章《專業會計師條例》及紀律委員會訴訟程序規則，成立獨立的紀律委員會，處理理事會轉介的投訴個案。委員會一旦證明對公會會員、執業會計師事務所會員或註冊學生的檢控屬實，將會作出適當懲處。若答辯人未有提出上訴，紀律委員會的裁判將會向外公佈。

詳情請參閱：

<http://www.hkicpa.org.hk/en/standards-and-regulations/compliance/disciplinary/>

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## 關於香港會計師公會

香港會計師公會是根據《專業會計師條例》成立的法定機構，負責培訓、發展和監管本港的會計專業。公會會員逾 46,000 名，學生人數逾 18,000。

公會開辦專業資格課程，確保會計師的入職質素，同時頒佈財務報告、審計及專業操守的準則，以鞏固香港作為國際金融中心的領導地位。

CPA 會計師是一個獲國際認可的頂尖專業資格。公會是全球會計聯盟及國際會計師聯合會的成員之一，積極推動國際專業發展。

### 香港會計師公會聯絡資料：

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IN THE MATTER OF

A Complaint made under section 34(1A) of the Professional Accountants Ordinance (Cap. 50)

BETWEEN

The Registrar of the Hong Kong Institute  
of Certified Public Accountants

COMPLAINANT

AND

Mr. Chui Yiu Hang (A43477)

RESPONDENT

Before a Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants

Members: Mr. David Fenn (Chairman)  
Ms. Chui Hoi Yee  
Ms. Yap Hiu Yee, Betty  
Mr. Li Peter Po-ting, CPA (Practising)  
Mr. Man Mo Leung, CPA

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**ORDER AND REASONS FOR DECISION**

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**A. Introduction**

1. This is a complaint by the Registrar of the Hong Kong Institute of Certified Public Accountants (the "**Institute**") as Complainant against Mr. Chui Yiu Hang, a certified public accountant (the "**Respondent**").
2. The particulars of the complaint are set out in a letter dated 5 June 2020 from the Registrar of the Institute to the Council of the Institute for consideration of referral to the Disciplinary Panels under section 34(1A) of the Professional Accountants Ordinance (Cap. 50) ("**PAO**") (the "**Complaint**").

**B. Background**

3. On 26 June 2019, the Respondent declared to the Institute that he had been convicted in the Magistrates' Court on 3 June 2019 of the offence of committing an act outraging public decency.

**C. Relevant Statutory Provisions**

4. Section 34(1)(a)(x) of the PAO provides that a complaint is made against a certified public accountant who was guilty of dishonourable conduct.
5. Section 34(2) of the PAO states that for the purposes of subsection (1)(a)(x), "dishonourable conduct" means an act or omission of a certified public accountant, whether or not in the course of carrying out professional work or as a certified public accountant, which would reasonably be regarded as bringing or likely to bring discredit upon the certified public accountant himself, the Institute or the accountancy profession.

**D. The Complaint**

6. Section 34(1)(a)(x) of the PAO applies to the Respondent in that he has been guilty of dishonourable conduct as a result of his conduct on 11 December 2017 that led to his conviction on 3 June 2019 at the Magistrates' Court.

**E. Facts and Circumstances in support of the Complaint**

7. The Respondent was prosecuted for taking a video of the thigh of a 28 year old female as she was walking. The Respondent had been around 1 metre behind the female pedestrian and the recording lasted about 10-15 seconds.
8. The Respondent was convicted after trial and was sentenced to imprisonment for 6 weeks.
9. In deciding on the sentence, the court had taken notice of a past conviction of the Respondent. In 2011, the Respondent was then convicted of the offence of loitering in a female toilet. He was sentenced to a probation order for 15 months (the "First Conviction").
10. The Respondent lodged an appeal against the present conviction based on weight and sufficiency of evidence, and the appeal was dismissed by the Court of Appeal in January 2020.
11. The Respondent had declared the First Conviction when he applied to become a registered student of the Institute in 2013. In light of the conviction, the Institute's Registration and Practising Committee considered whether the Respondent was fit and proper to be registered as a certified public accountant

("CPA") as and when he fulfilled the prescribed requirements. The Committee had regard to a number of mitigating factors and concluded that the Respondent should be given a chance to become a CPA. As such, the Committee allowed him to be admitted as a registered student.

12. The present conviction represents the Respondent's repeated commission of a similar type of offences. His act would reasonably be regarded as bringing or likely to bring discredit not only upon the Respondent himself but also the Institute or the accountancy profession. As such, the Respondent is guilty of dishonourable conduct under 34(1)(a)(x) of the PAO.

#### **F. Proceedings**

13. The Respondent admitted the complaint against him. By a letter dated 9 July 2020, the parties requested that the steps set out in Rules 17 to 30 of the Disciplinary Committee Proceedings Rules be dispensed with. The Committee agreed to the parties' proposal and directed the parties to make written submissions to the Committee as to sanctions and costs.
14. The Disciplinary Committee has reviewed the documents and agreed that 12 months' removal as proposed by the Complainant is an appropriate sentence.
15. The Committee agreed with the Complainant's proposal of at least 12 months' removal from the membership as per its letter dated 16 September 2020, and directed that the Respondent be removed from the membership of the Institute for 12 months accordingly. The Committee considered that the removal of 12 months is appropriate having regard to the circumstances of this case and of relevant case authorities.
16. In particular, the Committee has reviewed D-12-0770H in which there are elements in that and this case respectively indicating a more serious nature. For instance, in that case, there was clear evidence of "pre-meditation" of installing an app avoiding detection, and having already taken 201 photos before being arrested. Whilst the current case, the offence is a second offence which would warrant a tougher sentence. So on balance, the Committee agreed that a same length of sentence for both cases is suitable.
17. The Committee also agreed that the costs to be rewarded as per Annex D to the Complainant's letter dated 16 September 2020.

**G. Order**

18. The Committee ordered that:-

- (a) the Respondent be removed from the register of CPAs for 12 months effective from 42 days from the date hereof under section 35(1)(a) of the PAO; and
- (b) the Respondent do pay the costs and expenses of and incidental to the proceedings of the Complainant/Clerk in the sum of HK\$29,178 (i.e. Complainant's costs of HK\$27,064 and the Clerk to the Disciplinary Committee's costs of HK\$2,114) under Section 35(1)(iii) of the PAO.

Dated: 12 March 2021



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**Mr. David Fenn**  
Chairman of the Disciplinary Committee  
Disciplinary Panel A

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**Ms. Chui Hoi Yee**  
Disciplinary Panel A

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**Mr. Li Peter Po-ting, CPA (Practising)**  
Disciplinary Panel B

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**Ms. Yap Hiu Yee, Betty**  
Disciplinary Panel A

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**Mr. Man Mo Leung, CPA**  
Disciplinary Panel B