

# PUBLIC ACCOUNTANTS REGISTRATION (REPEAL AND CONSEQUENTIAL AMENDMENTS) ACT

## ANALYSIS OF CONTENTS

1. Short title
  2. Commencement
  3. Amendments of the *Public Accountants Registration Act 1946-1988*
  4. Repeals
  5. Amendment of Acts
  6. Continuation of Board
  7. Annual report
  8. Records of Board
  9. General business
  10. Disposal of surplus funds
  11. Recovery of monies
  12. Disciplinary proceedings
  13. Appeals
- FIRST SCHEDULE  
SECOND SCHEDULE

Queensland



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No. 85 of 1990

**An Act to amend the Public Accountants Registration Act 1946-1988 in certain particulars, to repeal certain Acts relating to public accountants, to amend certain Acts in consequence of the repeal of those Acts and for related purposes**

[ASSENTED TO 29TH NOVEMBER, 1990]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

**1. Short title.** This Act may be cited as the *Public Accountants Registration (Repeal and Consequential Amendments) Act 1990*.

**2. Commencement.** (1) Section 1 and this section commence on the day this Act is assented to for and on behalf of Her Majesty.

(2) Section 3 is taken to have commenced on 1 October 1990 and is given retrospective effect accordingly.

(3) The remaining provisions commence on 1 January 1991.

**3. Amendments of the *Public Accountants Registration Act 1946-1988*.** (1) In this section, the *Public Accountants Registration Act 1946-1988* is referred to as the Principal Act.

(2) The Principal Act, as amended by this section, may be cited as the *Public Accountants Registration Act 1946-1990*.

(3) Section 20 of the Principal Act is amended in subsection (1) by omitting all words from and including the words "with the application" to the end of the subsection and substituting the words "with the application the prescribed application fee".

(4) Section 23 of the Principal Act is repealed.

**4. Repeals.** (1) The Acts specified in the First Schedule—

(a) are repealed;

and

(b) in this Act, are referred to as the repealed Acts.

(2) The provisions of this Act do not prejudice the operation of section 20 of the *Acts Interpretation Act 1954-1989*.

**5. Amendment of Acts.** Each Act specified in the Second Schedule is amended in the manner set out in the Schedule and the Act as so amended may be cited as specified in the Schedule.

**6. Continuation of Board.** (1) Notwithstanding the repeal of the repealed Acts, The Public Accountants Registration Board of Queensland as constituted immediately before the repeal of those Acts continues in existence for the purposes of sections 7, 8, 9, 10, 11, 12 and 13 until it is dissolved by Order in Council.

(2) Upon the dissolution of the Board, any person then holding office as a member of the Board ceases to hold that office.

**7. Annual report.** (1) As soon as practicable after 31 December 1990, the Board is to prepare and furnish to the Minister a report giving information as to its work and general decisions during the year ending on that date.

(2) For the purpose of preparing the report, the Board may engage such clerical, secretarial and other assistance as is reasonably required.

**8. Records of Board.** As soon as practicable after 31 December 1990, the Board is to cause—

- (a) the Register of Public Accountants of Queensland;  
and
- (b) the minutes and any other records of the Board then in its possession;

to be delivered to the Auditor-General and, thereupon, that Register and those minutes and records are, for the purposes of the *Libraries and Archives Act 1988*, to be taken to be public records of the Department of the Auditor-General and that Act applies to the Register, minutes and records, accordingly.

**9. General business.** As soon as practicable after 31 December 1990, the Board is to—

- (a) make such payments out of its funds (other than the payments referred to in section 10);
- (b) prepare such accounts;
- (c) cause to be carried out such audits of the accounts;  
and
- (d) do or cause to be done all such other acts, matters and things;

as are necessary to conclude the business and wind up the affairs of the Board.

**10. Disposal of surplus funds.** The Board, after payment of the amounts required to be paid by virtue of section 9, is to pay the balance of the monies standing to the credit of the funds of the Board to—

- (a) The Queensland State Council of The Institute of Chartered Accountants in Australia;  
and
- (b) the Australian Society of Certified Practising Accountants (Queensland Division);

in equal shares for the purpose of fostering professional development or education in public accountancy in Queensland.

**11. Recovery of monies.** (1) Any monies—

- (a) that, immediately before 1 January 1991, were due and payable to the Board;  
or
- (b) that, after 31 December 1990, become due and payable to the Board;

are recoverable by the Board in the same manner as if the repealed Acts had not been repealed.

(2) In relation to monies recoverable by the Board by virtue of subsection (1), the Board, as soon as practicable after 31 December 1990, or as soon as practicable after the monies become due and payable, as the case requires, is to take such action as it considers necessary and reasonable to recover those monies.

**12. Disciplinary proceedings.** (1) The Board may, after 31 December 1990, continue any inquiry, investigation or hearing commenced under section 25 of the *Public Accountants Registration Act 1946-1990* before 1 January 1991 but which had not been completed before that date in the same manner as if the repealed Acts had not been repealed.

(2) The Board may—

(a) upon the completion of an inquiry, investigation or hearing referred to in subsection (1);

and

(b) after 31 December 1990, in relation to an inquiry, investigation or hearing that was completed under section 25 of the *Public Accountants Registration Act 1946-1990* before 1 January 1991 but in respect of which the Board did not make an order under section 25 (5) of that Act before that date;

make such order or orders as the Board would have been able to make under section 25 (5) of the *Public Accountants Registration Act 1946-1990* if the repealed Acts had not been repealed and any order so made has effect as if those Acts had not been repealed.

**13. Appeals.** (1) The repeal of the repealed Acts does not affect any right of appeal accrued before 1 January 1991 under section 26 (1) of the *Public Accountants Registration Act 1946-1990* in respect of an order of the Board made under section 25 (5) of that Act and any such appeal may be commenced or continued after 31 December 1990 in the same manner as if the repealed Acts had not been repealed.

(2) An appeal lies to the Supreme Court from an order of the Board under section 12 (2) in the same manner as if—

(a) the order had been made by the Board under section 25(5) of the *Public Accountants Registration Act 1946-1990*;

and

(b) the repealed Acts had not been repealed.

(3) The Board, to the extent that it is able, is to give effect to any decision made by the Supreme Court in the determination of an appeal referred to in this section.

FIRST SCHEDULE

[s. 4]

ACTS REPEALED

Year and Number of Act	Short Title
11 Geo. 6 No. 4	<i>The Public Accountants Registration Act of 1946</i>
3 Eliz. 2 No. 51	<i>The Public Accountants Registration Acts Amendment Act of 1954</i>
1963 No. 44	<i>The Public Accountants Registration Acts Amendment Act of 1963</i>
1968 No. 1	<i>The Public Accountants Registration Acts Amendment Act of 1968</i>
1971 No. 14	<i>Public Accountants Registration Act Amendment Act 1971</i>
1974 No. 21	<i>Public Accountants Registration Act Amendment Act 1974</i>
1975 No. 15	<i>Public Accountants Registration Act Amendment Act 1975</i>

**SECOND SCHEDULE**

[s. 5]

**CONSEQUENTIAL AMENDMENTS OF ACTS**

**Associations Incorporation Act 1981-1990**

**Section 40(1)**

- (a) In paragraph (a) (iii), omit “.”, substitute “;”;
- (b) omit paragraph (b), substitute the following paragraph:—
- “(b) cause the financial affairs of the incorporated association to be audited by—
- (i) a person who is a member of The Institute of Chartered Accountants in Australia or the Australian Society of Certified Practising Accountants; or
  - (ii) a person approved by the Director-General;”.

**Citation:** *Associations Incorporation Act 1981-1990*

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**Auctioneers and Agents Act 1971-1990**

**Section 5 (1)**

Insert after the definition “Deputy registrar” the following definition:—

““Director-General”—The chief executive by whatever title of office the chief executive is known, of the department of government of Queensland within which this Act is administered and includes any officer temporarily discharging the responsibilities of the chief executive;”.

**Section 87 (1)**

Omit “(hereinafter referred to as the “auditor””, substitute the following:—

“or, in the case of an application made on or after 1 January 1991, a notification of the name and address of an approved auditor (hereinafter, in either case, referred to as the “auditor”)”.

**Section 87 (2)**

Omit “public accountant”, substitute “auditor”.

**Section 87**

Add at the end the following subsection:—

“(4) In this section—

“approved auditor” means a person who is a member of—

- (a) The Institute of Chartered Accountants in Australia; or
- (b) the Australian Society of Certified Practising Accountants.”.

**Citation:** *Auctioneers and Agents Act 1971-1990*

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**Building Societies Act 1985-1990**

**Section 67 (2) (d)**

- (a) In subparagraph (ii), omit “;”, substitute “.”;
- (b) omit subparagraph (iii).

**Citation:** *Building Societies Act 1985-1990*

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**Building Units and Group Titles Act 1980-1988**

**Section 29B**

Omit subsection (2), substitute the following subsection:—

“(2) The audit of the books and accounts of the body corporate shall be carried out by—

- (a) a person who is a registered company auditor under the *Companies (Queensland) Code*; or
- (b) a person who is the holder of qualifications declared by the Minister, in writing, to be approved qualifications.”.

**Citation:** *Building Units and Group Titles Act 1980-1990*

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**Casino Control Act 1982**

**Section 82 (1)**

Omit paragraph (a), substitute the following paragraph:—

“(a) is a registered company auditor under the *Companies (Queensland) Code*.”.

**Citation:** *Casino Control Act 1982-1990*

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**Charitable Funds Act 1958-1990**

**Section 2**

Insert after the definition “Contributor” the following definition:—

““Director-General”—The chief executive by whatever title of office the chief executive is known, of the department of government of Queensland within which this Act is administered and includes any officer temporarily discharging the responsibilities of the chief executive;”.

**Section 24 (2)**

Omit provision (iii), substitute the following provision:—

“(iii) Shall nominate as auditor—

- (a) a person who is a member of The Institute of Chartered Accountants in Australia or the Australian Society of Certified Practising Accountants; or
- (b) a person approved by the Director-General.”.

**Citation:** *Charitable Funds Act 1958-1990*

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**Collections Act 1966-1990**

**Section 31(1)**

In provision (iii), omit all words from and including “to be audited by any of the following persons” to the end of the provision, substitute the following:—

“to be audited by—

- (A) a person who is a member of The Institute of Chartered Accountants in Australia or the Australian Society of Certified Practising Accountants; or
- (B) a person approved by the Director-General”.

**Citation:** *Collections Act 1966-1990*

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**Co-operative and Other Societies Act 1967-1990**

**Section 86 (2)**

Omit the first paragraph, substitute the following paragraph:—

“An auditor shall be—

(a) a person who is a member of—

- (i) The Institute of Chartered Accountants in Australia; or
- (ii) the Australian Society of Certified Practising Accountants; or

(b) a person approved by the Registrar;

but an officer or servant of the society is not capable of being appointed its auditor.”.

**Citation:** *Co-operative and Other Societies Act 1967-1990*

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**Co-operative Housing Societies Act 1958-1990**

**Section 37**

Omit subsection (2), substitute the following subsection:—

“(2) The auditor shall be—

(a) a person who is a member of—

- (i) The Institute of Chartered Accountants in Australia; or
- (ii) the Australian Society of Certified Practising Accountants; or

(b) a person approved by the Registrar;

but an officer of the society is not capable of being appointed its auditor.”.

**Citation:** *Co-operative Housing Societies Act 1958-1990*

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### **Farm Produce Marketing Act 1964-1989**

#### **Section 33 (1) (a) (i)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “who is a registered company auditor under the *Companies (Queensland) Code*”.

#### **Section 33 (1) (a) (ii)**

Omit “public accountant”, substitute “company auditor”.

#### **Section 33 (2) (a) (i)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “who is a registered company auditor under the *Companies (Queensland) Code*”.

#### **Section 33 (2) (a) (ii)**

Omit “public accountant”, substitute “company auditor”.

**Citation:** *Farm Produce Marketing Act 1964-1990*

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### **Financial Administration and Audit Act 1977-1988**

#### **Section 60 (1)**

In the second paragraph, omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “a registered company auditor under the *Companies (Queensland) Code*”.

**Citation:** *Financial Administration and Audit Act 1977-1990*

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### **Friendly Societies Act 1913-1990**

#### **Section 21 (1B)**

Omit “registered as a public accountant under “*The Public Accountants Registration Acts, 1946 to 1949,*””, substitute “who is a registered company auditor under the *Companies (Queensland) Code*”.

#### **Section 25A (1)**

In the first paragraph, omit “a person registered as a public accountant under “*The Public Accountants Registration Acts, 1946 to 1949,*””, substitute “a person who is a registered company auditor under the *Companies (Queensland) Code*”.

**Citation:** *Friendly Societies Act 1913-1990*

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**Funeral Benefit Business Act 1982-1990**

**Section 5**

(a) Insert after the definition “amendment of a rule” the following definition:—

““authorized accountant” means—

- (a) a person who is a registered company auditor under the *Companies (Queensland) Code*; or
- (b) a person possessing qualifications in accountancy and approved by the Director-General;”;

(b) insert after the definition “Court” the following definition:—

““Director-General” means the chief executive by whatever title of office the chief executive is known, of the department of government of Queensland within which this Act is administered and includes any officer temporarily discharging the responsibilities of the chief executive;”;

(c) omit the definition “public accountant”.

**Section 29(2)**

Omit “a public accountant” (wherever occurring), substitute “an authorized accountant”.

**Section 30**

(a) In the note to the section, omit “**public**”;

(b) omit “a public accountant accompanying”, substitute “authorized accountant accompanying”;

(c) in paragraph (a), omit “public”.

**Section 31**

In the note to the section, omit “**public**”.

**Section 31(1)**

(a) Omit “a public accountant, there”, substitute “accountant, there”;

(b) in paragraph (a), omit “public”.

**Section 32 (f)**

Omit “a public accountant”, substitute “an authorized accountant”.

**Section 33 (c)**

Omit “public accountant”, substitute “authorized accountant”.

**Section 33 (ii)**

(a) Omit “public accountant pursuant to paragraph (a)”, substitute “accountant pursuant to paragraph (a)”;

(b) in provision (A), omit “public”;

(c) in provision (B), omit “public” (wherever occurring).

**Section 34 (1)**

(a) Omit “a public accountant accompanying”, substitute “accountant accompanying”;

(b) omit “or public accountant as”, substitute “or accountant as”.

**Section 37 (2) (a)**

(a) Omit “a public accountant accompanying”, substitute “accountant accompanying”;

(b) omit “or public accountant as”, substitute “or accountant as”.

**Section 41 (8)**

In the second paragraph, omit “a public accountant or”, substitute “authorized accountant or a”.

**Section 41 (9)**

In the second paragraph, omit “a public accountant or”, substitute “authorized accountant or a”.

**Section 51 (7)**

Omit “a public accountant”, substitute “authorized accountant”.

**Section 52 (11)**

In the first paragraph, omit “a public accountant”, substitute “authorized accountant”.

**Section 56 (4) (b)**

Omit “a public accountant”, substitute “authorized accountant”.

**Section 64 (1)**

Omit “a public accountant”, substitute “an authorized accountant”.

**Section 64 (2)**

Omit “a public accountant”, substitute “an authorized accountant”.

**Section 64 (3)**

Omit “public accountant”, substitute “authorized accountant”.

**Legal Aid Act 1978-1990**

**Section 8 (1) (e)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1988*”; substitute the following:—

“who is—

- (i) a registered company auditor under the *Companies (Queensland) Code*; or
- (ii) a member of The Institute of Chartered Accountants in Australia or the Australian Society of Certified Practising Accountants;”.

**Citation:** *Legal Aid Act 1978-1990*

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**Primary Producers’ Organisation and Marketing Act 1926-1989**

**Section 30E (2) (c)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”; substitute “who is a registered company auditor under the *Companies (Queensland) Code*”.

**Citation:** *Primary Producers’ Organisation and Marketing Act 1926-1990*

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**Queensland Law Society Act 1952-1990**

**Section 31**

In the note to the section, omit “public”.

**Section 31 (1)**

(a) In paragraph (a)—

- (i) omit “a public accountant”, substitute “an accountant”;
- (ii) omit “1978”, substitute “1990”;

(b) in paragraph (b), omit all words from and including “, in the opinion of the Council,” to the end of the paragraph, substitute “qualified to conduct the audit of trust accounts under the *Trust Accounts Act 1973-1990*”.

**Section 31**

Omit subsection (1A).

**Section 31 (5A)**

(a) Omit the first and second paragraphs, substitute the following paragraph:—

“If such report in the opinion of the Council discloses that an auditor of the account in respect of which the report is made has been guilty of any breach of duty, the Council—

(a) may refer to any accountancy institute or organisation of which the auditor is or has been a member the report or such part of the report as the Council considers necessary to enable that institute or organisation to investigate the conduct of the auditor; and

(b) may, and if required by the Minister shall, furnish the report or a copy of the report to the Minister.”;

(b) in the third paragraph—

(i) omit “referred to the Public Accountants Registration Board of Queensland or”, substitute “referred to”;

(ii) omit “made by the Public Accountants Registration Board of Queensland, or”, substitute “made by”.

**Citation:** *Queensland Law Society Act 1952-1990*

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**Racing and Betting Act 1980-1990**

**Section 5**

Insert after the definition “registered” the following definition:—

““registered company auditor” means a registered company auditor under the *Companies (Queensland) Code*.”.

**Section 12 (3) (u)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “who is a registered company auditor”.

**Section 12 (7)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “who is a registered company auditor”.

**Section 52 (3) (u)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “who is a registered company auditor”.

**Section 93 (3) (u)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “who is a registered company auditor”.

**Section 131 (1)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1975*”, substitute “who is a registered company auditor”.

**Section 131 (3)**

Omit “public accountant”, substitute “auditor”.

**Citation:** *Racing and Betting Act 1980-1990*

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**Trust Accounts Act 1973-1990**

**Section 14 (2)**

Omit “and, where the trustee is a public accountant, the secretary of The Public Accountants Registration Board of Queensland”.

**Section 14 (3)**

(a) Omit “and, where the trustee is a public accountant, the secretary of The Public Accountants Registration Board of Queensland”;

(b) omit “and, where the trustee is a public accountant, the secretary of the Public Accountants Registration Board of Queensland”.

**Section 15 (1)**

Omit paragraph (d), substitute the following paragraph:—

“(d) is not—

- (i) a registered company auditor under the *Companies (Queensland) Code*;
- (ii) a member of The Institute of Chartered Accountants in Australia or the Australian Society of Certified Practising Accountants; or
- (iii) a person approved by the Minister;”.

**Section 15 (2)**

Omit paragraph (d), substitute the following paragraph:—

“(d) each member of the firm is—

- (i) a registered company auditor under the *Companies (Queensland) Code*;
- (ii) a member of The Institute of Chartered Accountants in Australia or the Australian Society of Certified Practising Accountants; or
- (iii) a person approved by the Minister;”.

**Section 15**

Omit subsections (8) to (12) (inclusive), substitute the following subsections:—

“(8) An auditor appointed under this Act by a trustee may, by notice in writing given to the trustee, resign as auditor and

the resignation takes effect on the date (if any) specified for the purpose in the notice.

(9) Where an auditor resigns, he shall forthwith give notice in writing of his resignation to the Director-General.”.

**Section 17**

Omit “and, where the trustee is a public accountant, to The Public Accountants Registration Board of Queensland”.

**Section 20 (1)**

Omit “and, where the trustee is a public accountant, the Director-General shall forward a copy of the auditor’s report to The Public Accountants Registration Board of Queensland”.

**Section 21**

(a) In subsection (1), omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1971*”, substitute “or firm qualified, in accordance with section 15, to act as auditor for a trustee under this Act”;

(b) omit subsection (5).

**Section 22 (1)**

Omit “registered as a public accountant under the *Public Accountants Registration Act 1946-1971*”, substitute “or firm qualified, in accordance with section 15, to act as auditor for a trustee under this Act”.

**Section 23 (2)**

Omit “, the Public Accountants Registration Board”.

**Section 25**

Omit “or any investigation, inquiry or hearing of any charge pursuant to section 25 of the *Public Accountants Registration Act 1946-1971*”.

**Section 27 (2)**

Omit “and, where the trustee is a public accountant, The Public Accountants Registration Board of Queensland”.

**Section 30**

(a) In subsection (2), omit “or by any member of The Public Accountants Registration Board of Queensland or by any person authorized so to do by the said Board”;

(b) omit subsection (3).

**Citation:** *Trust Accounts Act 1973-1990*