

**INSTITUTE OF CHARTERED ACCOUNTANTS OF NEW ZEALAND
NOTICE OF DECISION OF THE DISCIPLINARY TRIBUNAL**

(Member guilty of being convicted of a crime punishable by imprisonment)

At a hearing of the Disciplinary Tribunal of the Institute of Chartered Accountants of New Zealand held in public on 2 February 2009, at which the member was not in attendance and not represented by counsel, **JIANZHONG SONG** also known as **ALEX SONG** a Provisional Associate Chartered Accountant of **Wellington** by correspondence admitted the following particular and pleaded guilty to the following charge.

The charge and particular were as follows:

Charge

THAT in terms of the Institute of Chartered Accountants of New Zealand Act 1996 and the Rules made thereunder, and in particular Rule 21.30(a) the member:

Has been convicted of an offence punishable by imprisonment and the conviction reflects on his fitness to practise accountancy and/or tends to bring the profession into disrepute.

Particular

IN THAT

On or about 10 September 2008, at the District Court in Wellington, the member pleaded guilty to offences under section 105(1) of the Crimes Act 1961 (corruption and bribery of an official) and section 143C of the Tax Administration Act 1994 (failing to keep secrecy as an officer of the Inland Revenue Department).

Reasons

Bribery and corruption is as serious as any offence in the context of membership of the Institute.

ORDERS OF THE TRIBUNAL

- (a) Pursuant to Rule 21.31 (a) of the Rules of the Institute of Chartered Accountants of New Zealand, the Disciplinary Tribunal ordered that the name of **JIANZHONG (ALEX) SONG** be removed from the Institute's register of members.
- (b) Pursuant to Rule 21.33 of the Rules of the Institute of Chartered Accountants of New Zealand, the Disciplinary Tribunal ordered that **JIANZHONG (ALEX) SONG** pay to the Institute the sum of \$4,428.00 (inclusive of GST) in respect of the costs and expenses of the hearing before the Disciplinary Tribunal, the investigation by the Professional Conduct Committee and the cost of publicity.
- (c) Pursuant to Rule 21.52 (b) (iii) of the Rules of the Institute of Chartered Accountants of New Zealand, the Disciplinary Tribunal ordered the name suppression of the parties to which this complaint relates.

In accordance with Rule 21.35 of the Rules of the Institute of Chartered Accountants of New Zealand, the decision of the Disciplinary Tribunal will be published in the Chartered Accountants Journal, in the Dominion Post and on the Institute's website with mention of the member's name and locality.

RIGHT OF APPEAL

Pursuant to Rule 21.41 of the Rules of the Institute of Chartered Accountants of New Zealand which were in force at the time of the original notice of complaint, the member may, not later than 14 days after the notification of this Tribunal to the member of the exercise of its powers, appeal in writing to the Appeals Council of the Institute against the decision.

No decision other than the direction as to publicity shall take effect while the member remains entitled to appeal or while any such appeal by the member awaits determination by the Appeals Council.

R J O Hoare
Chairman
Disciplinary Tribunal

4 February 2009