ACCA Think Ahead

News release

20 November 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 17 December 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Henry Chow Tiam Chye.

Allegations

1. On 20 August 2024 Mr Henry Chow Tiam Chye ("Mr Chye") was disciplined by the Chartered Accountants Australia and New Zealand ("CA ANZ").

2. Contrary to bye-law 10(b), Mr Chye failed to bring promptly to the attention of ACCA that he may have become liable to disciplinary action by reason of the disciplinary action referred to in Allegation 1 above.

3. On or around 22 November 2024 Mr Chye submitted or caused to be submitted to ACCA an annual CPD declaration, declaring that he had not been subject to any disciplinary action by another regulatory or professional body and any other matters which may engage bye-law 8.

4. Mr Chye's conduct set out in Allegation 3 above was:

    a. Dishonest in that he knew that the declaration he submitted or caused to be submitted was false; and/or

    b. Such conduct demonstrates a failure to act with integrity; and/or

c. Such conduct was reckless in that he paid no or insufficient regard to ensuring that the declaration he submitted or caused to be submitted was accurate and true.

5. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Chye failed to co-operate fully with the investigation of a complaint in that he failed to respond fully or at all to ACCA's correspondence dated:

   a. 27 February 2025;
   b. 14 March 2025; and
   c. 17 March 2025.

6. By reason of any or all of his above conduct, Mr Chye is:

   a. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out in Allegation 1 to 5 above; and/or

   b. Liable to disciplinary action pursuant to bye-law 8(a)(vi) in respect of Allegation 1 above; and/or

   c. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of Allegation 2 and 5 above.

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

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For media enquiries, contact:
ACCA News Room
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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com