



策略性改革計劃

過去數年，本處一直致力於進行一項持續發展計劃，以擴展並改善所提供的公共設施和服務。為了實現部門的理想，建立以全電腦化方式存檔、處理、儲存和發布公司資料的公司註冊處，我們自一九九八年起已制訂並實施策略性改革計劃。這計劃的目的，是通過多項措施，包括改善資訊科技基礎設施和推行電子化服務，以達到三個策略目標，分別是發展電子化服務和更廣泛使用資訊科技、提高申報資料質素和加強公司遵守法規意識，以及提供並維持卓越的服務。策略性改革計劃的主要措施，是分階段實施一個新的資訊系統——「公司註冊處綜合資訊系統」，以取代本處以往使用的電腦系統，並支援部門的核心業務。

公司註冊處綜合資訊系統

「公司註冊處綜合資訊系統」第一階段已在二零零五年二月二十八日投入運作。該系統啓用後，本處會將收到的紙張文件全部轉換成數碼影像，以便本處人員將資料輸入系統以核證有關資料，或以聯線方式審閱資料。新的系統和操作程序可大大縮短處理文件所需的時間、更快捷地更新和披露公司資料、加強資料的保安和完整性，以及提高生產力和降低運作成本。客戶可在網上查閱本處資料庫備存的最新資料，以及八千多萬頁已登記文件的數碼影像。新的網上查冊服務深受商界歡迎，登記聯線客戶數目現已超過 1,200 位，其中 26 位是海外客戶，而在網上查閱公司資料的比率現已超過 90%。

Strategic Change Plan

Over the past years, the Registry has embarked on a continuous development program to expand and enhance the level of facilities and services to the public. In order to implement the department's vision of establishing a fully computerised companies registry for filing, processing, storing and disseminating corporate information, since 1998 we have formulated and implemented the SCP. The SCP aims to achieve three strategic goals — *Developing electronic service and wider use of information technologies, Enhancing quality of information and corporate compliance and Achieving and sustaining excellence in service delivery* — through the implementation of a number of initiatives including information technology infrastructure enhancement and implementation of electronic services. The major initiative in the SCP is the phased implementation of a new information system — *Integrated Companies Registry Information System (ICRIS)* to replace the Registry's previous computer systems and support the department's core business operations.

Integrated Companies Registry Information System

ICRIS Phase I was launched on 28 February 2005. Under ICRIS, all paper documents received will be converted into digitised images to enable data entry and system verification or online scrutiny by Registry staff. The new system and operational procedures have led to a significant reduction in the time taken to process documents, more timely updating and disclosure of company information, enhanced data security and integrity and higher productivity at reduced operating costs. Customers can conduct searches over the internet on the current data and over 80 million pages digitised images of registered company document kept in the Registry's database. The new internet search services have been well received by the business community. There are over 1,200 registered online users, including 26 overseas users, and over 90% of company searches are now conducted over the internet.

本處現正對電腦系統進行一些主要的改善工程，以配合《2003年公司(修訂)條例》和《2004年公司(修訂)條例》就備任董事索引和非香港公司作出的新規定。改善工程完成後，本處會隨即開發「公司註冊處綜合資訊系統」第二階段，包括以電子方式遞交註冊成立公司的申請和辦理文件登記，希望第二階段可在二零零八至零九年度實施。

檢討指明表格

本處已完成檢討一套共 14 款的新指明表格，這套表格是因應《2004年公司(修訂)條例》對《公司條例》第 XI 部作出的修訂而提供的。新表格將在修訂條例附表 2 實施後推出。

The Registry is now carrying out some major enhancements to the computer system to cater for the new requirements relating to the reserve directors' index and non-Hong Kong companies in the Companies (Amendment) Ordinance 2003 and Companies (Amendment) Ordinance 2004. Once these enhancement works have been completed, the Registry will proceed to develop ICRIS Phase II, which will include the implementation of electronic filing of applications for incorporation and document registration. It is hoped that Phase II can be implemented in 2008-09.

Review of Specified Forms

We have completed the review of a set of 14 new specified forms required by the legislative amendments to Part XI of the Companies Ordinance under the Companies (Amendment) Ordinance 2004. These new forms will be introduced upon the implementation of Schedule 2 of the Amendment Ordinance.



公司法改革

重寫《公司條例》

在二零零零年，公司法改革常務委員會發表《公司法改革常務委員會報告——關於香港公司條例檢討顧問研究報告的建議》，並根據報告所載的建議，訂定共 62 個需要修訂法例或進一步研究的項目。其後，委員會進行大規模的企業管治檢討，並在二零零一年七月和二零零三年六月發出兩份諮詢文件。檢討完成後，委員會提出了修訂《公司條例》多項條文的建議。

過去數年，政府通過一系列主要的公司修訂條例，包括《2003 年公司（修訂）條例》、《2004 年公司（修訂）條例》和《2005 年公司（修訂）條例》，逐步實施上述建議。不過，到了現階段，我們必須着手全面重寫和重整《公司條例》，原因如下：第一，我們必須在重寫《公司條例》的情況下，才能落實公司法改革常務委員會餘下的大部分建議，例如公司重新分類、改革資本保存條文、重組條文、簡化用語等。第二，我們需要解決現行《公司條例》本身的問題，包括結構和理解問題（例如範圍太廣和次序混亂），以及概念過時和條文欠清晰的問題（例如假定公司須以書面文件形式與其成員溝通，而非使用電子通訊），這種種因素產生了額外和不必要的營商成本。第三，其他多個主要的普通法司法管轄區，例如澳洲、新加坡和英國都已着手大規模檢討其公司法。如果香港不跟隨的話，本港的公司法便會落後於某些相若的司法管轄區。

Company Law Reform

Re-write of the Companies Ordinance

In 2000, the SCCLR published “The Report of the Standing Committee on Company Law Reform on the Recommendations of a Consultancy Report of the Review of the Hong Kong Companies Ordinance”. On the basis of the recommendations of the Report, a total of 62 items for legislative amendments or further study have been identified. Subsequently, the SCCLR undertook a major corporate governance review and issued two consultation papers, one in July 2001 and the other in June 2003. As a result of this review, recommendations were made to amend various sections of the Companies Ordinance.

Over the past few years, the Administration has been steadily implementing the recommendations in the context of a series of major companies amendment ordinances, principally the Companies (Amendment) Ordinance 2003, the Companies (Amendment) Ordinance 2004 and the Companies (Amendment) Ordinance 2005. We have, however, now got to a stage when we have to get to grips with the overall rewriting and restructuring of the Companies Ordinance for a number of reasons. First, the implementation of most of the remaining recommendations by the SCCLR, e.g. re-classification of companies, reform of the capital maintenance provisions, re-organisation of sections, simplification of language etc. can be handled only in the context of a rewrite of the Ordinance. Secondly, we need to resolve problems inherent in the existing Companies Ordinance such as structure and accessibility e.g. over-extensive scope and confusing sequences, and antiquated concepts and unclear provisions e.g. assuming that communications between a company and its members will take the form of paper as opposed to electronic communications. All these impose additional, unnecessary costs on business. Thirdly, a number of other major common law jurisdictions such as Australia, Singapore and the United Kingdom are also engaged in major reviews of their company law. If Hong Kong does not follow suit, we could find ourselves in a situation where our company law is not as up to date as some of the comparable jurisdictions.

有鑑於此，政府已為落實重寫《公司條例》而展開詳細的籌劃工作，包括擬訂運作模式和組織架構，以及評估對財政和資源的影響。我們計劃在二零零五年較後時間，就資源需要徵求所需的批准，然後在二零零六年年中開始重寫《公司條例》。

檢討《公司條例》的會計和審計條文

「政府／香港會計師公會聯合工作小組」在二零零二年三月成立，負責根據全面檢討《公司條例》而徹底檢討該條例的會計和審計條文。截至二零零五年三月三十一日，工作小組召開了34次會議，並向公司法改革常務委員會提出三組建議，以供審議和確認。我們將在全面重寫《公司條例》時，處理工作小組提出的建議。

《財務匯報局條例草案》

二零零三年一月，香港會計師公會應財經事務及庫務局局長的要求，就加強會計專業的規管制度提出建議。政府內部經進一步研究，並考慮到在二零零三年年底和二零零五年年初進行的兩次公開諮詢，建議設立一個名為「財務匯報局」的新法定組織。該局轄下將設有審計調查委員會，以及成員自財務匯報檢討委員團選出的財務匯報檢討委員會。

In view of the above, the Administration has started detailed planning and preparatory work to take forward the rewrite exercise, including the design of the modus operandi and the organisational framework as well as assessing the financial and resource implications. The plan is to obtain the necessary approval for the resource requirements in the latter part of 2005 and to start the rewrite in mid 2006.

Review of Accounting and Auditing Provisions of the Companies Ordinance

The Joint Government/HKICPA Working Group (JWG) was established in March 2002 to undertake a comprehensive review of the accounting and auditing provisions of the Companies Ordinance in the context of the Overall Review of the Companies Ordinance. Up to 31 March 2005, the JWG had held 34 meetings and submitted three sets of recommendations to the SCCLR for consideration and endorsement. The JWG's recommendations will be processed in the context of the overall rewrite of the Companies Ordinance.

Financial Reporting Council Bill

In January 2003, at the request of the Secretary for Financial Services and the Treasury, the HKICPA submitted proposals to strengthen the regulatory regime for the accounting profession. After further consideration within the Administration and in the light of two public consultations in late 2003 and early 2005, the Administration proposes to establish a new statutory body to be named the Financial Reporting Council (FRC). The FRC will be underpinned by the Audit Investigation Board (AIB) and Financial Reporting Review Committees (FRRC) drawn from the Financial Reporting Review Panel (FRRP).



審計調查委員會將負責調查香港上市法團和集體投資計劃核數師涉嫌的失當行為，而財務匯報檢討委員會則處理香港上市法團和集體投資計劃的會計及財務報表涉嫌未有遵從有關法律和會計規定的個案。《財務匯報局條例草案》已於二零零五年六月二十九日提交立法會審議。公司註冊處將聯同證券及期貨事務監察委員會、香港交易及結算所有限公司和香港會計師公會，在首三年各自向財務匯報局提供每年達 250 萬元的經費，以及一筆不多於 250 萬元的最初成立費用。此外，本處亦會為財務匯報局提供辦公地方。

The AIB will be responsible for investigating suspected irregularities concerning auditors of corporations and collective investment schemes listed in Hong Kong. The FRRCs will deal with suspected non-compliance of the accounting and financial statements of corporations and collective investment schemes listed in Hong Kong with the relevant legal and accounting requirements. The FRC Bill was introduced into LegCo on 29 June 2005. The Companies Registry, along with the SFC, HKEx and HKICPA, will provide funding for the FRC to the extent of \$2.5 million per annum for the first three years and an initial set-up cost of up to \$2.5 million. In addition, the Registry will provide accommodation for the FRC.