

策略性改革計劃

過去數年，本處一直致力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。策略性改革計劃勾劃了部門的理想：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。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、支援部門的核心業務，並協助本處向無紙運作模式大步邁進。

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。在該系統的運作模式下，本處把收到的紙張文件即時轉換成數碼影像。資訊系統會按照預先訂定的運作規則，把文件影像傳送給適當的組別處理，以便本處人員將資料輸入系統以核對有關資料，或以聯線方式審閱資料。文件一經登記，公眾差不多可以即時查閱其影像紀錄。新的資訊系統和操作程序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，以及八千七百多萬已登記文件的數碼影像。新的網上查冊服務深受商界歡迎，現時在網上查閱公司資料的比率約為95%。

Strategic Change Plan

Over the past years, the Registry has embarked on a continuous development programme to expand and enhance the level of facilities and services to the public. The SCP outlines the department's vision of establishing a fully computerised companies registry for filing, processing, storing and disseminating corporate information. 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, support the department's core business activities and enable the Registry to move substantially towards a paperless operation.

Integrated Companies Registry Information System

ICRIS Phase I was launched on 28 February 2005. Under ICRIS, all paper documents submitted to the Registry are converted into digitised images soon after receipt. Document images are routed to processing sections in accordance with the business rules pre-defined in the system to enable data entry and system verification or online scrutiny by Registry staff. Image records of documents are almost instantly available for public search after registration. The new information 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 87 million digitised images of registered company documents kept in the Registry's database. The new internet search services have been well received by the business community and about 95% of company searches are conducted online.

此外，本處現正對資訊系統進行一些主要的提升工程，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。提升工程完成後，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，希望第二階段可在二零零九年推行。

檢討指明表格

為協助公司遵從《公司條例》訂明的申報資料規定，本處的檢討表格工作小組不斷檢討申報公司資料的指明表格，除了不時檢討和修訂現有的指明表格外，更會在有需要時推出新表格。本處因應《2004年公司（修訂）條例》對《公司條例》第XI部作出的修訂，擬備了一套共14款的新指明表格。新表格將在修訂條例附表2實施後推出。

The Registry is also carrying out some major enhancements to the information system to cater for the new requirements relating to the index of reserve directors and non-Hong Kong companies in the Companies (Amendment) Ordinance 2003 and Companies (Amendment) Ordinance 2004. Once these enhancements 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 2009.

Review of Specified Forms

To facilitate companies to comply with the reporting requirements stipulated in the Companies Ordinance, the department's Forms Review Working Group continuously reviews the forms specified for reporting company particulars. Existing specified forms are reviewed and revised from time to time and new forms will be introduced as and when necessary. 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 has been prepared. 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》

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》，逐步實施公司法改革常務委員會在二零零零年發表的《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》，以及在二零零零年至二零零三年期間就企業管治檢討所提出的建議。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提出的其餘多項建議，例如把公司重新分類、改革資本保留條文、重新編排條例各部及各條、簡化用語等。第二，我們需要解決現行《公司條例》潛在的問題，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），這種種因素不必要地令營商成本增加。第三，我們必須跟上國際間其他相若的普通法司法管轄區，例如英國、澳洲、新西蘭和新加坡等地在改革公司法方面的發展。

有鑑於此，政府在二零零六年一月十三日獲立法會批准開設數個編制以外的首長級職位後，已成立一個由財經事務及庫務局和公司註冊處人員組成的公司條例草案專責小組，以進行重寫工作。除了律政司法律專業人員的支援外，專責小組亦會得到專責檢討《公司條例》某些部分的外聘顧問提供協助。

Company Law Reform

Re-write of the Companies Ordinance

Over the past few years, the Administration has been steadily implementing the recommendations of the SCCLR in its report published in 2000 on the Recommendations of a Consultancy Report of the Review of the Hong Kong Companies Ordinance and those in its Corporate Governance Review undertaken between 2000 and 2003 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, reached a stage when we have to undertake an overall rewrite 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 parts and 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 and unnecessary costs on business. Thirdly, it is necessary to keep pace with the many international developments to reform company law in other comparative common law jurisdictions such as the United Kingdom, Australia, New Zealand and Singapore.

In view of the above, the Administration has, after obtaining the necessary approval from the Legislative Council on 13 January 2006 for creating several supernumerary directorate posts, established a Companies Bill Team comprising staff of the Financial Services and the Treasury Bureau and the Companies Registry to take forward the rewrite exercise. The Companies Bill Team's work will be supported by legal professionals in the Department of Justice as well as by external consultants, who will be specifically tasked to review certain parts of the Companies Ordinance.

現時的計劃是在二零零九年年中擬備白紙條例草案以諮詢公眾，然後在二零一零年第三季向立法會提交新的《公司條例草案》。政府會先就一些主要建議，例如與會計和審計、資本保留及押記登記有關的條文，徵詢公眾意見，然後發出白紙條例草案。在重寫條例的過程中，公司法改革常務委員會將擔當重要角色，督導條例的重寫工作，並就重寫期間產生的所有主要建議提供意見。四個由利益相關團體的代表組成的諮詢小組將會成立，以確保利益相關者提出的觀點和意見在重寫條例初期獲得考慮。

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。截至二零零六年三月三十一日，工作小組召開了43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》

因應財經事務及庫務局局長在二零零二年十二月提出的要求，香港會計師公會在二零零三年一月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。

The plan, at the moment, is to publish a White Bill for public consultation by mid-2009 and to introduce the new Companies Bill into the Legislative Council in the third quarter of 2010. Before the publication of the White Bill, the Administration will conduct public consultation on certain key proposals such as those relating to the accounting and audit, capital maintenance and registration of charges provisions. The SCCLR will play a key role in the exercise in overseeing the rewrite and advising on all major proposals arising from the rewrite. Four Advisory Groups consisting of representatives of relevant stakeholders will be set up to help ensure that views and comments of the stakeholders will be taken into account at an early stage of the rewrite exercise.

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 2006, the JWG held 43 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 Ordinance

Subsequent to a request of the Secretary for Financial Services and the Treasury in December 2002, the HKICPA submitted proposals to strengthen the regulatory regime for the accounting profession in January 2003. 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的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》於二零零五年六月二十九日提交立法會審議，相關條例於二零零六年七月十三日制定。公司註冊處、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將在首三年各自向財務匯報局提供每年達 250 萬元的經費，以及額外提供一筆 500 萬元的撥款，以成立「儲備金」。此外，本處亦會為財務匯報局提供辦公地方。預計財務匯報局可於二零零七年年初投入運作。

The AIB will be responsible for investigating suspected irregularities concerning auditors of corporations and collective investment schemes listed in Hong Kong. The FRRC will deal with suspected non-compliances of the 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 the Legislative Council on 29 June 2005, and the Ordinance was enacted on 13 July 2006. The Registry, the Securities and Futures Commission, Hong Kong Exchanges and Clearing Limited and the HKICPA will each provide funding for the FRC to the extent of \$2.5 million per annum for the first three years and an additional amount of \$5 million to set up a "Reserve Fund". In addition, the Registry will provide accommodation for the FRC. It is expected that the FRC will come into operation in early 2007.