

## 執法與檢控

為使公司登記冊的資料保持完整，本處繼續以傳票方式，循簡易程序檢控未有履行《公司條例》所訂責任的失責公司，例如提交周年申報表和帳目、申報包括董事和秘書註冊詳情的更改等重要的資料披露規定。東區、沙田及荃灣裁判法院每月針對未有提交周年申報表而發出的傳票共480張。在二零零六至零七年度，共有83.3%的公司訂明期限內提交周年申報表，而在二零零五至零六、二零零四至零五年度的比率則分別為84.6%和80.8%。

在二零零六至零七年度向未有履行《公司條例》所訂責任的公司發出的傳票共6,089張，而在二零零五至零六、二零零四至零五年度則分別發出了4,207和1,760張。被定罪的個案共有2,338宗，罰款數額共達13,497,429元。被檢控的上市公司資料及法庭裁定的罪名和刑罰載於附錄D。

在二零零六至零七年度，市民及其他政府部門就涉嫌違反《公司條例》而向本處提出的投訴有520宗，而在二零零五至零六、二零零四至零五年度則分別有391和193宗。接獲投訴最多的事項包括：公司名稱、申請撤銷註冊的不營運私人公司提供虛假或誤導性資料、公司未有申報註冊辦事處座落地點、公司未有提交周年申報表及其他法定申報表，以及申報表的資料過時或不準確。《公司條例》中關於執法的部分，現正在重寫該條例的工作中予以檢討。

## Enforcement and Prosecutions

To maintain the integrity of the register of companies, the Registry has continued to issue summonses for summary prosecution against companies in default of their obligations stipulated under the Companies Ordinance, such as filing of annual returns and accounts, reporting change of registered particulars including those of directors and secretaries, which are regarded as key disclosure requirements. A total of 480 summonses are issued each month in the Eastern, Shatin and Tsuen Wan Magistracies for failure to file annual returns. In 2006-07, 83.3% of companies filed their annual returns within the prescribed time limit compared with compliance rates of 84.6% for 2005-06 and 80.8% for 2004-05.

In 2006-07, a total of 6,089 summonses were issued against companies for failure to comply with their obligations under the Companies Ordinance compared with 4,207 and 1,760 summonses issued in 2005-06 and 2004-05 respectively. A total of 2,338 convictions were obtained with total fines amounting to \$13,497,429. Details of the listed companies prosecuted together with the offences and penalties imposed by the court are given in Appendix D.

In 2006-07, the Registry received 520 complaints from members of the public and other Government departments regarding alleged breaches of the Companies Ordinance, compared with 391 and 193 complaints received in the years 2005-06 and 2004-05 respectively. Areas in which the highest numbers of complaints were received included name complaints, false or misleading information relating to applications for deregistration of defunct private companies, failure to report the addresses of the registered office of companies, failure to file annual returns and other statutory returns and outdated or inaccurate information contained in returns. The relevant enforcement areas in the Companies Ordinance are being reviewed under the Companies Ordinance rewrite exercise.

## 公司法改革常務委員會

公司法改革常務委員會是一個非法定的委員會，在一九八四年成立，成員由財政司司長委任。委員會現任主席為私人執業的資深大律師，成員包括有關政府部門、監管機構、學術界、會計師、商人、公司秘書和律師的代表。本處為委員會提供秘書處服務。委員會的主要職能是定期檢討《公司條例》，以確保香港的公司法配合商界不斷轉變的需要。在二零零六至零七年度，委員會共召開四次會議，審議多項修訂《公司條例》的建議。

委員會的工作詳情刊載於二零零七年下半年出版的《公司法改革常務委員會第23號年報》。

## Standing Committee on Company Law Reform

The SCCLR is a non-statutory committee established in 1984. Appointments to the SCCLR are made by the Financial Secretary and it is currently chaired by a Senior Counsel in private practice. Its membership comprises representatives of relevant Government departments, regulators, academics, accountants, businessmen, company secretaries and lawyers. Its secretariat is provided by the Companies Registry. The principal function of the SCCLR is to review the Companies Ordinance on a regular basis to ensure that Hong Kong's company law meets with the changing needs of the business community. During 2006-07, the SCCLR met four times and considered a wide range of proposals to amend the Companies Ordinance.

Full details of the SCCLR's work can be found in the Committee's 23<sup>rd</sup> Annual Report to be issued in the latter half of 2007.

## 制定法例

### 修訂帳目及報告

《財務匯報局條例》(第588章)第62、63和66條在《公司條例》(第32章)加入新訂的第141E及336A條，以便引入修訂帳目及報告的新法定機制。該條例於二零零七年四月二十日開始實施。此外，《公司(修訂帳目及報告)規例》同於二零零七年四月二十日開始實施，該規例就新訂的第141E及336A條的適用範圍作出規定。

公司註冊處處長已指定新的指明表格AC3及F7「修訂帳目或報告的陳述書」，供本地公司及海外公司分別根據《公司條例》第141E(3)及336A(3)條作出警告性陳述。

### 《2004年公司(修訂)條例》

《2004年公司(修訂)條例》附表1及3於二零零四年七月二十二日制定，並分別在二零零四年十二月三日及二零零五年七月十五日生效。附表2的修訂旨在把非香港公司的登記制度現代化，當「公司註冊處綜合資訊系統」為配合這些修訂而作出所需的相應修改後，附表2的修訂便會在二零零七年第四季實施。與此同時，本處會推出新一套共15款指明表格，包括周年申報表的指明表格，以供非香港公司列明在截至登記日期的周年日為止的資料。

### 《2007年公司條例(修訂附表8)令》

《2007年公司條例(修訂附表8)令》的修訂旨在調整非香港公司須繳付的存檔費，以及引入向這些公司發出註冊證明書的新費用。該項命令於二零零七年五月十八日刊登憲報，五月二十三日提交立法會審議，並將於二零零七年第四季與《2004年公司(修訂)條例》附表2一併實施。

## Legislation

### Revision of Accounts and Reports

Sections 62, 63 and 66 of the Financial Reporting Council Ordinance (Chapter 588), which introduced a new statutory regime for revision of accounts and reports by adding new sections 141E and 336A to the Companies Ordinance (Chapter 32), commenced on 20 April 2007. The Companies (Revision of Accounts and Reports) Regulation, which provides for the application of the new sections 141E and 336A, also came into operation on 20 April 2007.

New Forms AC3 and F7 "Statement of Revision of Accounts or Reports" have been specified by the Registrar of Companies for local and overseas companies to give the warning statements under sections 141E(3) and 336A(3) of the Companies Ordinance respectively.

### Companies (Amendment) Ordinance 2004

Schedules 1 and 3 of the Companies (Amendment) Ordinance 2004, which were enacted on 22 July 2004, came into effect on 3 December 2004 and 15 July 2005 respectively. Schedule 2, which contains amendments to modernise the registration regime for non-Hong Kong companies, will be implemented in the fourth quarter of 2007 after necessary consequential modifications to ICRIS to cater for the amendments have been carried out. A new set of 15 new specified forms, including a specified form of annual return containing particulars of a non-Hong Kong company as at its anniversary date of registration, will also be introduced at the same time.

### Companies Ordinance (Amendment of Eighth Schedule) Order 2007

This Order, which contains amendments to restructure the filing fees for non-Hong Kong companies and introduces a new fee for the issue of certificates of registration in respect of such companies, was gazetted on 18 May 2007 and tabled in the Legislative Council on 23 May 2007. The Order will be brought into operation together with Schedule 2 of the Companies (Amendment) Ordinance 2004 in the fourth quarter of 2007.