



公 司 註 冊 處  
COMPANIES REGISTRY

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金鐘道政府合署十五樓

覆函請註明本處檔號：

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24 August 2007

## COMPANIES REGISTRY EXTERNAL CIRCULAR NO. 3 / 2007

### Companies Registered under Part XI of the Companies Ordinance (Cap. 32) Certification and Translation of Documents (Supplementary)

Companies Registry External Circular No. 2 of 2007 issued on 13 April 2007 set out the requirements for certifying and translating documents submitted under the provisions of Part XI of the Companies Ordinance (“CO”). Since then, the Companies Registry (“CR”) has received a number of enquiries concerning the definition of “professional accountants” and “professional company secretaries” referred to in paragraphs 3 and 6 of the Companies (Forms) Regulations (“the Regulations”). The purpose of this circular is to clarify this aspect of the Companies Registry External Circular No. 2 of 2007.

#### Professional Accountants

2. An accountant in Hong Kong who certifies documents and the competence of a person making a translation of documents as referred to in paragraphs 3(2)(b)(iii) and 6(2)(b)(iii) of the Regulations must be a certified public accountant (practising) within the meaning of section 2 of the Professional Accountants Ordinance (Cap.50). In other words, he must be a member of the Hong Kong Institute of Certified Public Accountants (“HKICPA”) holding a practising certificate. The reference to “a professional accountant practising in that place” contained in paragraphs 3(2)(a)(iv) and 6(2)(a)(iii) of the Regulations means a professional accountant who is a member of a national accounting body in the relevant jurisdiction, holding a practising certificate issued by a competent authority in that jurisdiction.

3. Any enquiries regarding the qualifications of certified public accountant (practising) should be made to the HKICPA at (852) 2287 7228 or by email to [hkicpa@hkicpa.org.hk](mailto:hkicpa@hkicpa.org.hk).

## **Professional Company Secretaries**

4. The reference to “a professional company secretary practising in Hong Kong” as set out in paragraphs 3(2)(b)(vi) and 6(2)(b)(v) of the Regulations means a member of The Hong Kong Institute of Chartered Secretaries (“HKICS”) holding the professional designations of FCIS\*, FCS\* or ACIS\* , ACS\*.

5. The reference to “a professional company secretary practising in that place” contained in paragraphs 3(2)(a)(vi) and 6(2)(a)(vi) of the Regulations means a member of the Institute of Chartered Secretaries and Administrators (“ICSA”) holding the professional designations of either FCIS\* or ACIS\*.

6. Any enquiries on the qualifications of professional company secretaries should be made to the Membership Division of the HKICS at (852) 2881 6177 or by email to member@hkics.org.hk.

## **Enquiries**

7. Enquiries concerning this circular may be directed to Miss Nancy Yau, Assistant Registry Manager (New Companies), at (852) 2867 4790.

**G W E Jones**  
**Registrar of Companies**

\*FCIS : Fellow of ICSA  
FCS : Fellow of HKICS  
ACIS : Associate of ICSA  
ACS : Associate of HKICS

c.c. CR/HQ/8/1/5/3 (II)  
CR/HQ/8/29/5/4 (II)