



公司註冊處
COMPANIES REGISTRY

香港金鐘道六十六號
金鐘道政府合署十五樓

QUEENSWAY GOVERNMENT OFFICES
15TH FLOOR, 66 QUEENSWAY
HONG KONG

檔號 REF.: CR HQ/1-50/15 Pt. 5

傳真 FAX: (852) 2869 6817

電郵 E-MAIL: crenq@cr.gov.hk

網址 WEBSITE: www.cr.gov.hk

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Companies Registry External Circular No. 7 / 2022

Companies Ordinance (Cap. 622) Translation and Certification of Documents

This circular seeks to update the definition of the term “certified public accountant (practising)” referred to in Companies Registry External Circular No. 3 / 2021 in view of the commencement of the Financial Reporting Council (Amendment) Ordinance 2021 (“FRC Amendment Ordinance”) on 1 October 2022.

2. This circular supersedes Companies Registry External Circular No. 3 / 2021 with effect from 1 October 2022.

Background

3. Sections 4 and 775 of the Companies Ordinance (Cap. 622) (“CO”) set out respectively the requirements for translating documents for the purposes of the CO and for certifying documents for the purposes of Part 16 of the CO. Persons who can certify the competence of a translator and certify documents include notaries public, practising lawyers, professional accountants and professional company secretaries. This circular seeks to clarify the definition of “professional accountants” and “professional company secretaries” referred to in the two provisions.

Professional Accountants

4. An accountant in Hong Kong who certifies the competence of a person making a translation of documents and who certifies documents as referred to in sections 4(3)(c) and 775(2)(b)(iii) respectively of the CO must be a certified public accountant (practising) within the meaning of section 2 of the Accounting and Financial Reporting Council Ordinance (Cap. 588) as amended by the FRC Amendment Ordinance. The

reference to “a professional accountant practising in the place” contained in section 4(5)(c) of the CO and the reference to “a professional accountant practising in that place” contained in section 775(2)(a)(iv) of the CO mean a professional accountant who is a member of a recognized accounting body in the relevant jurisdiction, holding a practising certificate issued by a competent authority in that jurisdiction.

5. Any enquiries regarding the qualifications of certified public accountant (practising) should be made to the Accounting and Financial Reporting Council at (852) 3586 7800 or by email to registration@afrc.org.hk.

Professional Company Secretaries

6. The reference to “a professional company secretary practising in Hong Kong” as referred to in sections 4(3)(e) and 775(2)(b)(vi) of the CO means a member of The Hong Kong Chartered Governance Institute (“HKCGI”) holding the professional designations of FCG* / HKFCG* or ACG* / HKACG*, and optionally in combination with the professional qualifications of CS* / CGP*.

7. The reference to “a professional company secretary practising in the place” contained in section 4(5)(f) of the CO and the reference to “a professional company secretary practising in that place” in section 775(2)(a)(vi) of the CO mean a member of The Chartered Governance Institute (“CGI”) holding the professional designations of either FCG* or ACG*, and optionally in combination with the professional qualifications of CS* / CGP*.

8. Any enquiries on the qualifications of professional company secretaries should be made to the Membership Section of the HKCGI at (852) 2881 6177 or by email to member@hkcgi.org.hk.

9. Enquiries concerning this circular may be directed to Ms Rosa Ma, Assistant Registry Manager (New Companies)1, at (852) 2867 4790.

Miss Helen TANG
Registrar of Companies

- * FCG : Fellow of CGI
- HKFCG : Fellow of HKCGI
- ACG : Associate of CGI
- HKACG : Associate of HKCGI
- CS : Chartered Secretary
- CGP : Chartered Governance Professional