# 《國家安全(立法條文)條例草案》: 受取締組織的資產

本文討論是否應在條例草案加入有關條文,以處理根據建議新訂的《社團條例》第8A條被取締組織的資產。

# 現時條例草案的情況

- 2. 現時,條例草案沒有任何處理受取締組織資產的明訂條文。因此,該等資產的分發,受到有關類別組織的相關法例或普通法原則所規管。舉列說,假如受取締組織屬合夥形式,則《公司條例》(第 32 章)第 X 部適用。根據第 X 部,非註冊公司在指明情況下可被清盤,資產則按該條例分發。某些根據特定條例成立的組織(例如儲蓄互助社)受該等條例的清盤條文所規管。
- 3. 一般而言,現行法例能充分處理受取締組織的清盤及資產分發事宜。不過,可能適宜就兩個範疇訂明特定條文。

# 非註冊公司

- 4. 《公司條例》第 327(3)條列明非註冊公司可被清盤的情況。 現將有關情況載列如下 -
  - (a) 如公司解散或已停業,或只為將事務結束而繼續營業;
  - (b) 如公司無能力償付其債項;
  - (c) 如法院認為將公司清盤是公正公平的。
- 5. 由於非註冊公司被取締後,會使該組織不能繼續其活動,在上述清盤的理由中加入根據《社團條例》第 8A 條而進行的取締,可能是恰當的做法。此外,為方便在適當的情況下進行清盤,公司註冊處處長可獲賦予權力向法庭申請將受取締的非註冊公司清盤。由於取締非註冊公司會使該公司的進一步活動不合法,政府認為當法庭收到該公司的清盤申請時,須將之清盤。

# 根據第 32 章註冊的公司

- 6. 條例草案附表載有《公司條例》的修訂(第 2 段),該修訂的效力是受取締組織如屬《公司條例》下的註冊公司,則會自登記冊中剔除,而公司亦會解散。根據第 32 章第 292 條的一般規則,歸屬已解散公司或以信託形式代已解散公司持有的所有財產及權利均歸屬政府。然而,在受取締的情況下應用該規則卻可能不恰當,因為(舉例說)公司的真誠債權人會蒙受損失。
- 7. 第 32 章第 360C 條載有關於剔除和解散公司的相若條文。該條文授權行政長官會同行政會議命令,將假若是社團而須根據《社團條例》第 8 條遭禁止運作的公司剔除。然而,第 360C 條所訂的剔除條文須受第 360D 至 360M 條規管,後者就破產管理署長向債權人作出的公司資產分發(以及其他事情)訂定條文(見附件)。
- 8. 由以上條文訂明的處理根據第 8A 條被取締的公司的制度,看來遠較處理解散不營運公司的條文完善和公平。因此,將這些條文應用於根據第 8A 條解散的規定,可能是恰當的。

# 根據其他條例註冊的組織

- 9. 根據第 8A 條被取締的組織可能是根據《公司條例》以外的條例註冊的。在這個情況下,該註冊須予以取消。為確保符合上述情況,法例訂明負責備存登記冊的人士須取消受取締組織的註冊,可能是恰當的。
- 10. 在取消註冊後,可根據相關的法例將該組織清盤;如該條例沒有清盤的條文,則可根據《公司條例》將該組織清盤。

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(3) (Repealed 3 of 1997 s. 54)

(3A) The Financial Secretary may, by order published in the Gazette, amend the table of fees in the Eighth Schedule and the Fourteenth Schedule. (Added 30 of 1994 s. 9)

(4) The amount of any fee prescribed under this section shall not be limited by reference to the amount of administrative or other costs incurred or likely to be incurred in relation to providing the service to which such fee relates. (Added 41 of 1989 s. 4)

(5) The Financial Secretary may, by order published in the Gazette, amend the Sixteenth Schedule. (Added 30 of 1999 s. 33)

(Replaced 6 of 1984 s. 250) [cf. 1948 c. 38 s. 454 U.K.]

#### PART XIIIA

PREVENTION OF EVASION OF THE SOCIETIES ORDINANCE

360A. (Repealed 30 of 1999 s. 34)

360B. Power of Chief Executive in Council to order Registrar to refuse registration if satisfied that a company is being formed to evade the Societies Ordinacce

If the Registrar suspects that the memorandum and articles of association of a company delivered to him in accordance with section 15 relate to a company which is being formed with the object of circumventing—

 (a) the refusal of the Societies Officer to register or to exempt from registration a society under the Societies Ordinance (Cap. 151);

 (b) the cancellation by the Societies Officer of the registration or exemption from registration of a society registered or exempted under the Societies Ordinance (Cap. 151); or

 (c) the prohibition of the operation or continued operation of a society by the Secretary for Security under section 8 of the Societies Ordinance (Cap. 151),

or for the purpose of otherwise evading or defeating the provisions of the Societies Ordinance (Cap. 151) or anything done thereunder, it shall be lawful for him to withhold registration of the same pending the receipt of the instructions of the Chief Executive in Council with respect thereto. In the event

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(3) (山1997 年第3 號第54 條廢除)

(3A) 財政司司長可報惠報刊登的命令,將附表 8 及附表 14 的費用表修訂。 (由1994 年第30 號第9 條增補。由1997 年第362 號法律公告修訂)

(4) 根據本條計明的任何費用的款額,不得編參照因提供該等費用有關的服務前 捐致或相當可能會捐致的行政或其他費用的款額而受到限制。 (由 1989 年第 41 號 第 4 條增制)

(5) 财政司司長可藉塞報刊登的命令修訂附表 16。 (由 1999 年第 30 號第 33 條增額)

(由 1984 年第6 號第 250 條代替) [比照 1948 c. 38 s. 454 U.K.]

Annex

## 第 XIIIA 部

#### 防止規避《社團條例》的管制

360A. (由 1999 年第 30 號第 34 條廢除)

3608. 行政長官會同行政會議如信約一間公司 正為規避《社團條例》的管制而組成即 有權命令處長拒絕註冊

如處長懷疑某間公司按照第15條向其交付的組織章程大綱及章程細則乃關於一間正在組成的公司,而該公司組成的目的乃在於辦象——

- (a) 社團事務主任根據《社團條例》(第151章) 拒絕註冊社團或拒絕予其豁免 註冊; 改
- (b) 社團事務主任取消己根據《社團條例》(第151章) 獲註冊或豁免的社團的 註冊或註冊豁免;或
- (c) 保安局局長根據(社團條例)(第151章)第8條禁止社團的運作或繼續運作;

或在於以其他方式規劃(社團條例)(第151章)的條文管制或便該等條文失效,或規劃根據該條例所做的任何事情或使根據該條例所作的任何事情失效,則處長可在等待接 獲行政長官會同行政會議就此事作出的指示期間,暫時不將該組織章程大綱及章程細 則註則。行政長官會同行政會議如信納該公司乃為任何上述目的而組成,可命令處長

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of the Chief Executive in Council being satisfied that the company is being formed with any such object or for any such purpose, he may order the Registrar to refuse registration of the memorandum and articles, and upon receipt of such order, the Registrar shall, notwithstanding the provisions of section 15, refuse registration of the memorandum and articles.

(Amended 75 of 1992 s. 33; 118 of 1997 s. 18: 23 of 1999 s. 3)

# 360C. Power of the Chief Executive in Council to order company engaging in undesirable activities to be struck off

(1) If the Chief Executive in Council is satisfied that a company formed and registered under this Ordinance or any former Companies Ordinance would, if it were a society in respect of which the Societies Ordinance (Cap. 151) applied, be liable to have its registration or exemption from registration cancelled under section 5D or its operation or continued operation prohibited by the Secretary for Security under section 8 of that Ordinance, the Chief Executive in Council may order the Registrar of Companies to strike such company off the register of companies. (Amended 75 of 1992 s. 34; 118 of 1997 s. 19; 23 of 1999 s. 3)

(2) The Registrar shall thereupon strike the name of the company off the register, and shall publish notice thereof in the Gazette, and on such publication the company shall be dissolved:

Provided that the liability, if any, of every director, officer and member of the company shall continue and may be enforced as if the company had not been dissolved.

(3) A copy of such notice shall be sent to such company, and may either be sent by post or be delivered by hand addressed to the company at its registered office, or if no office has been registered, addressed to the care of some director or officer of the company, or if there is no director or officer of the company, or if there is no director or officer of the company whose name and address are known to the Registrar, the notice may be sent or delivered to each of the persons who subscribed the memorandum of association, addressed to him at the address mentioned in that memorandum, but if none of such addresses is available or if for any other reason the Registrar considers it unlikely that any notice sent in pursuance of this subsection will come to the knowledge of the addressee, it shall be sufficient compliance with this subsection that notice in the Gazette shall have been published in accordance with subsection (2).

# 360D. Certain sections not to apply

Sections 290, 291(7) and 292 shall not apply in the case of a company struck off the register under section 360C.

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#### 第32章 公司條例

拒絕將該公司的產程大翔及產程創則註冊,而處長在接獲該命令後,須拒絕將該公司 的產程大綱及產程組則註冊,協管有第15條的規定。

(由1992 年第75 號第33 條修訂;由1997 年第118 號第18 條修訂;由1999 年第23 號第3 條修訂)

# 360C. 行政長官會同行政會議有權命令 將從事不良活動的公司剔除

- (1) 行政長官會同行政會議如信納一問根據本條例或任何前有《公司條例》組成及註明的公司。 假若是《社關條例》(第 151 章)所適用的社團,其註冊或註冊都免本可根據該條例第 5D 條取消者,或是保安局局長本可根據該條例第 8 條禁止其壓作或繼續運作者,則行政長官會同行政會議可命令公司註冊處處長將該公司自公司登記冊中剔除。 (由 1992 年第 75 號第 34 條修訂:由 1997 年第 118 號第 19 條修訂:由 1999 年第 23 號第 3 條修訂)
- (2) 處長須随即將有關公司的名稱直該發配則中剔除,並須在惠報刊登有關該項除名的公告,而蓄惠報刊登該公告時,有關公司即告解做:

但該公司的每名董事、高級人員及成員的法律責任(如有的話)仍然持續並可強制 執行,猶如該公司未曾解散一樣。

(3) 上述的公告刷本承送交該公司、並可以郵遞方式送往或由專人交付核公司的 註冊辦事應(註明該公司為收件人),如該公司並無已註冊的辦事處,則可註明交由核 公司的某名董事或高級人員轉交該公司。如應長並不知道該公司的任何董事或高級人 員的姓名或名稱及地址,則該份公告可按組鍊章程大網內所述的地址,送交或交付每 名在章程大網內簽署認購股份的人並出明由該人收件;如章程大網並無此等地址,或 如處長基於任何其他理由而認為任何依據本款發送的公告均相當可能不會為收件人知 道,則只要按照第(2) 款在重報刊發該公告,即為充分轉從本款的規定。

#### 360D. 某些條文並不適用

第 290 · 291(7) 及 292 條不適用於根據第 360C 條自登記冊中剔除的公司。

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360E. Vesting and disposal of property

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# 360E. 被剔除公司的財產的歸屬及處置

(J) 凡公司根據第 360C 條自登記冊中被剃除及予以解散,在緊接其解散前歸屬 公司或以信託形式代公司持有的所有財產及權利(包括批租土地財產,但不包括公司 以信託形式代任何其他人持有的財產),均須歸屬政產管理署署長。

(2) 破產管理署署長須遊速將該公司的事務結束,並且在將上述財產及權利變現 後、須將如此變現的款項延用於---

第一、支付在保存、變現或取得上述財產及權利時所適當地招致的一切費用。 其次,支付破產管理署署長因結束該公司的事務並在結束該公司的事務時所招致 的一切所需的费用。

再其次。向政府繳付一筆款項、數額相等於嚴重管理署署長假若在法院將該公司 消盤時曾充當該公司清盤人本可合法地收取的費用。

再其次,按照該公司的貨權人各自的順序攤還次序及優先權向該等債權人償付債 項,但該等債權人須於破產管理署署長所限定的時間內(不少於由有關此事的公 告在憲報及兩份或多於兩份本地報章(其中最少一份為中文報章)內刊登之日起計 上個月) 證明其債權, 額如該公司曾屬一問由法院憑藉一項在該公司根據第 360C 條解散之日作出的清觀令進行清盤的公司一樣。

再其次,將盈餘支付予或派發予根據該公司的組織章程大綱及章程細則有權後支 付或派發該項盈餘的人。

(1) Where a company is struck off the register and dissolved under section 360C, all property and rights whatsoever vested in or held on trust for the company immediately before its dissolution (including leasehold property but not including property held by the company on trust for any other person) shall vest in the Official Receiver.

(2) The Official Receiver shall with all due dispatch wind up the affairs of the company, and after realizing the said property and rights shall apply the sum so realized-

First, in paying all fees, costs, charges and expenses properly incurred in preserving, realizing or getting in the said property and rights.

Next, in paying all necessary fees, costs, charges and expenses incurred by the Official Receiver in and upon the winding up of the affairs of the

Next, in paying to the Government a sum equal to the fees which the Official Receiver could lawfully have charged if he had acted as liquidator of the company in a winding up thereof by the court.

Next, in paying the creditors of the company who shall have proved their debts within such time as shall have been limited by him not being less than I month from the date of publication of notice thereof in the Gazette and 2 or more local newspapers of which at least 1 shall be a Chinese newspaper, according to their respective rankings and priorities as if the company had been a company being wound up by the court by virtue of a winding up order dated the day of its dissolution under section 360C.

Next, in paying or distributing the surplus to or among the persons entitled thereto under the company's memorandum and articles of association.

# 360F. Provisions applicable to winding up of company struck off under section 360C

The provisions contained in sections 360G to 360M shall apply to the winding up by the Official Receiver of the affairs of a company struck off the register of companies under section 360C.

# 360G. Certain sections to apply

Sections 170 to 175, 190, 211, 221, 263 to 277, 281 to 283 and 285 shall apply mutatis mutandis as if on the day of the dissolution of the company under section 360C an order had been made for the winding up of the company by the court and as if the Official Receiver were the liquidator thereof.

360F. 適用於根據第 360C 條被剔除公司 的清盤的條文

第 360G 至 360M 條所載的條文,適用於破產管理署署長結束任何根據第 360C 條自公司登記冊中被剔除的公司的事務。

# 360G. 某些條文擴用

第 170 至 175 、 190 、 211 、 221 、 263 至 277 、 281 至 283 及 285 條在加以必 要的變通後即告適用,猶如在公司根據第 360C 條解散之日, 法院曾作出一項有關該 公司由法院清盤的清盤令一樣,而且循如破產管理署署長是該公司的清盤人一樣。

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# 360H. Calls on contributories

The Official Receiver shall have the same rights and powers to settle a list of the contributories of the company, to make and enforce calls on the contributories on the list so settled, and to compromise calls and liabilities to calls, as if the company were being wound up by the court and he were the liquidator thereof.

# 3601. Continuation of pending legal proceedings

Where any legal proceeding instituted by or against a company is pending at the date of its dissolution, such proceeding may be continued by or against the Official Receiver as representing such company.

# 360J. Obstruction of Official Receiver

Every person who-

- (a) without lawful excuse refuses to hand over to the Official Receiver or any person authorized by him in that behalf any key, safe, document, account book, or other thing of any nature whatsoever belonging to the company of which he may have the custody or possession; or
- (b) without lawful excuse in any way obstructs the Official Receiver or any person authorized by him in that behalf in taking possession of any premises occupied by the company prior to its dissolution,

shall be guilty of an offence and shall be liable on conviction to a fine and imprisonment. (Amended 7 of 1990 s. 2)

# 360K. Control of Official Receiver

- (1) Subject to the provisions of this Part, the Official Receiver shall conform to any directions which may be given to him by the Chief Executive for the purposes of this Part. (Amended 23 of 1999 x. 3)
- (2) The Official Receiver shall with the permission of the Chief Executive be entitled to apply by originating summons to the court for directions on any matter arising out of the winding up. (Amended 23 of 1999 s. 3)
- (3) Any such application shall be heard and determined in such manner us the court may direct, and it shall be lawful for the court to hear such parties and persons as it may think fit.
- (4) Without prejudice to the generality of subsection (3) the court may if it sees fit direct that the proceedings or any part thereof be heard in camera.

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# 360H. 向分擔人催缴股款

破產管理署署長有權議定一份公司的分擔人列表,有權向該份如此議定的列表上 所列的分擔人催嚴股款並加以強制執行,以及有權對他繳股款及催繳股款的法律責任 作出妥協,辨如有關公司正由法院清盤以及破產管理署署長是其濟盤人一樣。

# 360I. 待決的法律程序的延續

如某公司所提起的法律程序或他人所提起針對某公司的法律程序在該公司解散之 目符決,該項法律程序可由破產管理署署長代表該公司繼續進行,或可由他人繼續進 行該項針對代表該公司的破產管理署署長的法律程序。

# 360J. 對破產管理署署長的妨礙

任何人---

- (a) 如在沒有合法辭解的情况下,拒絕將任何屬於公司而其本人可有撤保管 或管有的鑰匙、保險箱,文件、帳簿或其他任何性質的物件,移交破產 管理署署長或其就此授權的人;或
- (6) 如在沒有合法辯解的情況下,以任何方式紡蟲破產管理署署長或其就此 授機的人取得實有該公司在解散前所佔用的處所,

即屬犯罪,一經定罪:可處罰款及監禁。 (由1990 年第7 號第2 條修訂)

## 360K. 對破產管理署署長的控制

- (1) 除本部的條文另有規定外,破產管理署署長須依從行政長官為施行本部而向 其發出的任何指示。 (由 1999 年第 23 號第 3 條條訂)
- (2) 破產管理署署長如獲行政長官許可,即有機就清盤中產生的事宜,藉原訴傳票向法院申請發出指示。 (由 1999 年第23 號第3 餘修訂)
- (3) 任何此等申請均須以法院所指示的方式審理及裁定,而法院可聆聽其認為合適的人士或各方的陳詞。
- (4) 在不机告第(3) 款的概括性的原则下,法院如認為適合,可指示以非公開形式聆訊有關法律程序或其任何部分。

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(5) If any person is aggrieved by any act or decision of the Official Receiver, that person may apply by originating summons to the court, and the court may confirm, reverse or modify the act or decision complained of, and make such order in the premises as it thinks just.

# 360L. Audit of Official Receiver's accounts

- (1) The accounts of the Official Receiver with respect to the winding up shall be audited in such manner as the Chief Executive may direct, and the cost of such audit shall be charged as an expense of the winding up. (Amended 23
- (2) In the event of the accounts being audited by a public servant there shall be paid to the Government in respect of such audit a sum equal to the fee which would have been chargeable on the audit of the Official Receiver's accounts if the winding up had been a winding up by the court,

# 360M. Protection of Official Receiver

- (1) The Official Receiver shall not incur any personal liability in respect of the winding up of any company under this Part.
- (2) No legal proceeding of any kind whatsoever, civil or criminal, shall without the permission of the Chief Executive be brought against the Official Receiver in respect of any act or omission connected in any manner whatsoever with any winding up under this Part. (Amended 23 of 1999 s. 3)

# 360N. Companies to which Part XI applies

If the Chief Executive in Council is satisfied that a company to which Part XI applies would, if it were a society in respect of which the Societies Ordinance (Cap. 151) applied, be liable to have (Amended 23 of 1999 s. 3)

(a) its registration or exemption from registration cancelled under section 5D of the Societies Ordinance (Cap. 151); or

(b) its operation or continued operation prohibited by the Secretary for Security under section 8 of that Societies Ordinance (Cap.

the Chief Executive in Council may order the company to cease to carry on husiness within Hong Kong, and such company shall thereupon cease to carry on business within Hong Kong and in the case of paragraph (b), the company is deemed to be an unlawful society within the meaning of and for the purposes of the Societies Ordinance (Cap. 151): (Amended 75 of 1992 s. 35; 118 of 1997 s. 20: 23 of 1999 s. 3)

第 32 章 公司條例

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(5) 任何人如因破產管理署署長的任何作為或決定而感到受風,可藉原訴傳票向 法院提出申請,而法院可確認、推翻或修改所投訴的作為或決定,並可在此方面作出

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# DIVISION SB

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# 360M. 對破產管理署署長的保障

360L. 破產管理署署侵帳目的審計

其認為公正的命令。

(1) 破產管理署署長無須就根據本部進行的任何公司清盤,招致任何個人法律責

(1) 破產管理署署長關於清盤的帳目,須接行政長官指示的方式予以審計。而審

(2) 如帳目由一名公務員審計,則須就上述審計向政府支付一筆款項,數額等於 清盤假若是一宗由法院作出的清盤本會就審計破產管理署署長的帳目所改收的費用。

計費用須列為清盤的一項支出。 (由 1999 年第23 號第3 條修訂)

(2) 未經行政長官許可,不得就任何與根據本部進行的清盤在任何方式上有關進 的作為或不作為,針對破產管理署署長提出任何性質的民事或刑事法律程序。 (由 1999 年第23 號第3 條條訂)

# 360N. 第 XI 部適用的公司

如行政長官會同行政會議信納,第 XI 部所適用的公司假若是《社團條例》(第 151 章) 所適用的社團—— (由 1999 年第 23 號第 3 條條訂)

- (a) 其註冊或註冊豁免本可根據(社團條例)(第 151 章)第 5D 條取消者;或
- (b) 保安局局長本可根據《社團條例》(第 151 章) 第 8 條禁止其運作或繼續到

則行政長官會同行政會議可命令有關公司停止在香港內經營業務,而該公司須隨即停 止在香港內經營業務;如該公司屬(6)段所指的公司,則並須當作為《社團條例》(第 151章)所指的非法社團,而且就該條例而言,該公司須當作為非法社團: (由1992 年第75 號第35 條修訂;由1997 年第118 號第20 條修訂;由1999 年第23 號第3 條 修訂)

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Provided that a person shall not be liable to prosecution for an offence against the Societies Ordinance (Cap. 151) by reason only that he is a member of a company which has been ordered to cease to carry on business under this

(Part XIIIA added 6 of 1984 s. 251)

## PART XIV

#### SAVINGS

# 361. Saving

(1) Without prejudice to the provisions of section 23 of the Interpretation and General Clauses Ordinance (Cap. 1)-

- (a) nothing in the repeal of the Companies Ordinance 1911 (58 of 1911), shall affect any order in council, order, rule, regulation. scale of fees, appointment, conveyance, mortgage, deed or agreement made, resolution passed, direction given, proceeding taken, instrument issued or thing done under any former enactment relating to companies, but any such order in council. order, rule, regulation, scale of fees, appointment, conveyance, mortgage, deed, agreement, resolution, direction, proceeding, instrument or thing shall, if in force at the commencement of this Ordinance, continue in force, and so far as it could have been made, passed, given, taken, issued or done under this Ordinance shall have effect as if made, passed, given, taken, issued or done under this Ordinance:
- any person appointed to any office under or by virtue of any former enactment relating to companies shall be deemed to have been appointed to that office under or by virtue of this Ordinance;
- (c) any register kept under any former enactment relating to companies shall be deemed part of the register to be kept under the corresponding provisions of this Ordinance:
- (d) all funds and accounts constituted under this Ordinance shall be deemed to be in continuation of the corresponding funds and accounts constituted under the former enactments relating to
- (2) In this section, "former enactment relating to companies" (與公司有關 的前有成文法则) means the Companies Ordinance 1911 (58 of 1911), and any enactment repealed thereby.

第 32 意 公司條例

但任何人不得僅因身為一間已根據本條被命令停業的公司的成員。而被檢控《社 團條例》(第151章)所訂的罪行。

(第 XIIIA 部由 1984 年第 6 號第 251 條增補)

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## 第 XIV 部

## 保留條文

#### 361. 保留條文

- (1) 在不損害《釋義及通則條例》(第1章) 第23條的條文下——
  - (a) 《1911 年公司條例》\*(1911 年第 58 號) 的廢除,並不影響根據任何與公 可有關的前有成文法則而作出的樞密院頒令、命令、訂立的規則、規 例、費用表。作出的委任、訂立的轉易契、按揭、契據或協議、通關的 决議、發出的指示、採取的法律程序、發出的文書或做出的非情、但任 何此等概密院颁令、命令、規則、規例、費用表、委任、轉易契、按 揭、契據、協議、決議、指示、法律程序、文書或事情、如在本條例生 效時有效。則持續有效。而任何此等擴密院頒令、命令、規則、規例、 费用表、委任、轉易契、按揭、契據、協議、決議、指示、法律程序、 文書或事情。只要有可能根據本條例作出、訂立、通過、採取、發出或 做出,即具有效力,猶如是根據本條例作出,訂立、通過、採取、發出 或做出一樣:
  - (b) 任何人根據或憑藉任何與公司有關的前有成文法則獲委任任何職位,須 當作已根據或憑藉本條例獲委任該職位
  - (c) 根據任何與公司有關的前有成文法則備存的任何登記冊,須當作是根據 本條例的相應條文備存的登記制的一部分;
  - (d) 所有根據本條例成立的基金及帳目,均須當作是根據與公司有關的前有 成文法则成立的相應基金及帳目的延續。
- (2) 在本條中, "與公司有關的前有成文法則" (former enactment relating to companies) 指引911 年公司條例 >\*(1911 年第 58 號)及由該條例廢除的任何成立法 H .

<sup>• &</sup>quot;(1911 年公司條例)"乃 "Companies Ordinance 1911" 之課名。