

公 共 啟 事
PUBLIC NOTICES

《中國工商銀行 (亞洲) 有限公司 (合併)
條例草案》

**INDUSTRIAL AND COMMERCIAL
BANK OF CHINA (ASIA) LIMITED
(MERGER) BILL**

《中國工商銀行(亞洲)有限公司(合併)條例草案》

目錄

條次	頁次
1. 簡稱	PN1692
2. 釋義	PN1692
3. 公告指定日期	PN1696
4. 撤銷銀行牌照	PN1696
5. 業務轉歸中國工商(亞洲)	PN1696
6. 信託財產及遺囑	PN1698
7. 補充條文	PN1700
8. 中國工商(亞洲)及華比香港分行的會計處理	PN1710
9. 課稅及稅務事宜	PN1712
10. 僱傭合約	PN1714
11. 退休金、公積金及酬金利益	PN1714
12. 對禁止合併的寬免	PN1716
13. 證據：簿冊及文件	PN1716
14. 《證據條例》(第 8 章) 第 III 部	PN1716
15. 轉歸和移轉的證據	PN1718
16. 土地權益	PN1720
17. 關於其他成文法則的保留條文	PN1724
18. 關於公司的保留條文	PN1724
19. 保留條文	PN1724

**INDUSTRIAL AND COMMERCIAL BANK OF CHINA (ASIA)
LIMITED (MERGER) BILL**

CONTENTS

Clause	Page
1. Short title	PN1693
2. Interpretation	PN1693
3. Notice of appointed day	PN1697
4. Revocation of banking licence	PN1697
5. Vesting of the undertakings in ICBC (Asia)	PN1697
6. Trust property and wills	PN1699
7. Supplementary provisions	PN1701
8. Accounting treatment of ICBC (Asia) and Belgian Bank, Hong Kong Branch	PN1711
9. Taxation and revenue matters	PN1713
10. Contracts of employment	PN1715
11. Pensions, provident funds and gratuity benefits	PN1715
12. Waiver of prohibition of merger	PN1717
13. Evidence: books and documents	PN1717
14. Part III of Evidence Ordinance (Cap. 8)	PN1717
15. Evidence of vesting and transfer	PN1719
16. Interests in land	PN1721
17. Saving for other enactments	PN1725
18. Saving for companies	PN1725
19. Saving	PN1725

本條例草案

旨在

就華比銀行香港分行的業務轉歸中國工商銀行(亞洲)有限公司一事以及就其他有關目的訂定條文。

弁言

鑑於——

- (a) Industrial and Commercial Bank of China (Asia) Limited 中國工商銀行(亞洲)有限公司(下稱“中國工商(亞洲)”)是根據香港法律成立為法團而註冊辦事處設於香港的公司，並屬根據《銀行業條例》(第 155 章)獲認可的銀行，在香港及其他地方經營銀行業務；
- (b) Belgian Bank* 是根據比利時法律成立為法團的公司，並屬根據《銀行業條例》(第 155 章)獲認可的銀行，在香港及其他地方經營銀行業務；
- (c) Belgian Bank 是中國工商(亞洲)的全資附屬公司，並且是中國工商(亞洲)集團成員。The Industrial and Commercial Bank of China(中國工商銀行)為中國工商(亞洲)的最終控股公司；
- (d) Belgian Bank 在香港透過一家分行(下稱“華比香港分行”)經營；
- (e) 為更妥善經營中國工商(亞洲)集團、中國工商(亞洲)及 Belgian Bank 的業務，宜將華比香港分行的業務併入中國工商(亞洲)，而該項合併應以將華比香港分行的業務移轉予中國工商(亞洲)的方式進行；及

* 在公司註冊處備存的海外公司更改名稱登記證明書中，Belgian Bank 並沒有以中文名稱登記，而“Belgian Bank”在香港的中文營業名稱是“華比銀行”。

A BILL

To

Provide for the vesting in Industrial and Commercial Bank of China (Asia) Limited of the undertakings of the Hong Kong Branch of Belgian Bank and for other related purposes.

Preamble

WHEREAS—

- (a) Industrial and Commercial Bank of China (Asia) Limited 中國工商銀行(亞洲)有限公司 (hereinafter called “ICBC (Asia)”) is a company incorporated under the laws of Hong Kong having its registered office in Hong Kong and is a bank authorized under the Banking Ordinance (Cap. 155) carrying on the business of banking in Hong Kong and elsewhere;
- (b) Belgian Bank* is a company incorporated under the laws of Belgium and is a bank authorized under the Banking Ordinance (Cap. 155) carrying on the business of banking in Hong Kong and elsewhere;
- (c) Belgian Bank is a wholly owned subsidiary of ICBC (Asia) and a member of the ICBC (Asia) Group. The Industrial and Commercial Bank of China (中國工商銀行) is the ultimate holding company of ICBC (Asia);
- (d) Belgian Bank operates through a branch in Hong Kong (hereinafter called “Belgian Bank, Hong Kong Branch”);
- (e) for the better conduct of the businesses of ICBC (Asia) Group, ICBC (Asia) and Belgian Bank, it is expedient that the undertakings of Belgian Bank, Hong Kong Branch be merged into ICBC (Asia) and that such merger should occur by means of a transfer of the undertakings of Belgian Bank, Hong Kong Branch to ICBC (Asia); and

* In the Certificate of Registration of Change of Name of Oversea Company kept by the Companies Registry, there is no registered Chinese name for Belgian Bank, and in Hong Kong “華比銀行” is the Chinese trading name of “Belgian Bank”.

- (f) 考慮到對影響及華比香港分行業務的經營的合約關係及其他法律關係的影響範圍，宜藉本條例將上述業務移轉予中國工商(亞洲)，使中國工商(亞洲)及華比香港分行各自業務的經營及其連續性不受干擾。

由立法會制定。

1. 簡稱

本條例可引稱為《中國工商銀行(亞洲)有限公司(合併)條例》。

2. 釋義

(1) 在本條例中，除所述事項或文意另有所指外——

“中國工商(亞洲)”(ICBC (Asia)) 指 Industrial and Commercial Bank of China (Asia) Limited 中國工商銀行(亞洲)有限公司；

“中國工商(亞洲)集團”(ICBC (Asia) Group) 指中國工商(亞洲)及其附屬公司；

“私隱專員”(Privacy Commissioner) 指根據《個人資料(私隱)條例》(第 486 章) 第 5(1) 條設立的個人資料私隱專員；

“抵押權益”(security interest) 包括按揭或押記(不論是法律上或衡平法上的，亦不論是固定或浮動的)、債權證、匯票、承付票、擔保、留置權、質押(不論是實有的或法律構定的)、押貨預支、押物預支、抵押形式的轉讓、彌償、抵銷權、無效資產安排、協議或承諾、補償權或承諾權、任何標準抵押、任何形式上的絕對轉讓或絕對產權處置及規限該轉讓或產權處置的任何協議或其他契據、文書或文件、任何債券連抵押產權處置書或債券連抵押轉讓書、任何現金信貸債券、任何現金信貸債券連抵押產權處置書或現金信貸債券連抵押轉讓書、任何抵押轉讓書、屬抵押性質的各種土地權利或負擔，以及用作保證任何債項獲得償付或任何法律責任獲得解除的任何其他契據、文件、轉易書、文書、安排或方式(每項均屬根據任何適用的法律而訂立、批出、產生或存續者)，並包括任何規定在接獲要求時或在其他情況下須發出或簽立任何前述各項的協議或承諾(不論該協議或承諾是否採用書面形式)，或其他用作保證債項獲得償付或法律責任獲得解除(不論該債項或法律責任是現存的或是將來的、實有的或是或有的)的方式(每項均屬根據任何適用的法律而訂立、批出、產生或存續者)；

(f) in view of the extent of the contractual and other legal relationships affecting the conduct of the undertakings of Belgian Bank, Hong Kong Branch, it is expedient that the said undertakings be transferred to ICBC (Asia) by this Ordinance without interference with the conduct and continuity of the respective businesses of ICBC (Asia) and Belgian Bank, Hong Kong Branch.

Enacted by the Legislative Council.

1. Short title

This Ordinance may be cited as the Industrial and Commercial Bank of China (Asia) Limited (Merger) Ordinance.

2. Interpretation

(1) In this Ordinance, unless the subject or context otherwise requires—
“appointed day” (指定日期) means such day as may be appointed pursuant to section 3;

“Belgian Bank, Hong Kong Branch” (華比香港分行) means Belgian Bank acting through each of the places in Hong Kong at which Belgian Bank carries on business;

“customer” (客戶) means any person having a banking account or other dealing, transaction or arrangement with Belgian Bank, Hong Kong Branch;

“data protection principles” (保障資料原則) means the data protection principles set out in Schedule 1 to the Personal Data (Privacy) Ordinance (Cap. 486);

“excluded property” (除外財產) means—

(a) such documents and records as are required to be kept by Belgian Bank pursuant to the Belgian Companies Code, as amended, and the laws of Belgium of 17 July 1975 regarding the accounts of companies, as amended;

(b) such documents and records as are required to be kept by Belgian Bank, Hong Kong Branch pursuant to the Companies Ordinance (Cap. 32) and other applicable laws; and

(c) the issued share capital of Belgian Bank represented by the paid-up shares beneficially owned by ICBC (Asia);

“existing” (現有) means existing, outstanding or in force immediately before the appointed day;

“ICBC (Asia)” (中國工商(亞洲)) means Industrial and Commercial Bank of China (Asia) Limited 中國工商銀行(亞洲)有限公司;

“法律責任” (liabilities) 包括每一種類的責任及義務 (不論是現存的或是將來的、實有的或是或有的)；

“附屬公司” (subsidiary) 具有《公司條例》(第 32 章) 第 2 條給予該詞的涵義；

“客戶” (customer) 指任何在華比香港分行開有銀行帳戶的人，或任何與華比香港分行有其他事務來往、交易或安排的人；

“指定日期” (appointed day) 指依據第 3 條指定的日期；

“保障資料原則” (data protection principles) 指《個人資料 (私隱) 條例》(第 486 章) 附表 1 列明的保障資料原則；

“除外財產” (excluded property) 指——

(a) Belgian Bank 須依據經修訂的《比利時公司守則》及經修訂的 1975 年 7 月 17 日的比利時法律規定備存的關於公司帳目的文件及紀錄；

(b) 華比香港分行須依據《公司條例》(第 32 章) 及其他適用的法律規定備存的文件及紀錄；及

(c) 由中國工商 (亞洲) 實益擁有並以繳足股款的股份表明的 Belgian Bank 已發行股本；

“財產” (property) 指每一種類的財產及資產 (不論位於何處)，以及每一種類的權利 (不論是現存的或是將來的、實有的或是或有的)，並包括以信託方式或以受信人身分持有的財產以及每一種類的抵押權益、利益及權力，但不包括任何除外財產；

“現有” (existing) 指在緊接指定日期之前存在、未完結或有效者；

“華比香港分行” (Belgian Bank, Hong Kong Branch) 指透過 Belgian Bank 經營業務的各個在香港的地點而行事的 Belgian Bank；

“業務” (undertakings) 指華比香港分行的任何簿冊及紀錄所記錄的或由任何該等簿冊及紀錄所設定的華比香港分行的業務經營及所有現有的任何性質的財產、儲備金及法律責任；

“遺囑” (will) 包括遺囑更改附件及任何其他具遺囑性質的文件。

(2) 在本條例中凡提述華比香港分行的財產或法律責任之處，即為提述華比香港分行當其時 (不論是以受益人或任何受信人身分) 有權享有的財產或須負上的法律責

- “ICBC (Asia) Group” (中國工商 (亞洲) 集團) means ICBC (Asia) and its subsidiaries;
- “liabilities” (法律責任) includes duties and obligations of every description (whether present or future, actual or contingent);
- “Privacy Commissioner” (私隱專員) means the Privacy Commissioner for Personal Data established under section 5(1) of the Personal Data (Privacy) Ordinance (Cap. 486);
- “property” (財產) means property and assets of every description wheresoever situate and rights of every description (whether present or future, actual or contingent), and includes property held on trust or in a fiduciary capacity and security interests, benefits and powers of every description but does not include the excluded property;
- “security interest” (抵押權益) includes a mortgage or charge (whether legal or equitable and whether fixed or floating), debenture, bill of exchange, promissory note, guarantee, lien, pledge (whether actual or constructive), hypothecation, hypothec, assignment by way of security, indemnity, right of set-off, flawed asset arrangement, agreement or undertaking, right of compensation or undertaking, any standard security, any assignation or disposition ex facie absolute and any agreement or other deed, instrument or document qualifying the same, any bond and disposition or assignation in security, any bond of cash credit, any bond of cash credit and disposition or assignation in security, any assignation in security, any real right or burden of whatever kind in the nature of a security and any other deed, document, conveyance, instrument, arrangement or means (in each case made, granted, arising or subsisting under any applicable law) for securing the payment or discharge of any debt or liability and also includes any agreement or undertaking (in each case, whether in writing or not) to give or execute any of the foregoing whether upon demand or otherwise or other means (in each case made, granted, arising or subsisting under any applicable law) for securing the payment or discharge of a debt or liability (whether present or future, actual or contingent);
- “subsidiary” (附屬公司) has the meaning assigned to it by section 2 of the Companies Ordinance (Cap. 32);
- “undertakings” (業務) means the businesses and all existing property, reserves and liabilities of Belgian Bank, Hong Kong Branch of whatsoever nature as recorded in or created by any of the books and records of the Belgian Bank, Hong Kong Branch;
- “will” (遺囑) includes a codicil and any other testamentary writing.

(2) Any reference in this Ordinance to property or liabilities of Belgian Bank, Hong Kong Branch is a reference to property or liabilities to which Belgian Bank, Hong Kong Branch is for the time being entitled or subject (whether beneficially or in any fiduciary capacity), wherever such property or

任，不論該等財產或法律責任位於何處或在何處產生，以及華比香港分行能否將之移轉或轉讓，亦不論華比香港分行是根據香港法律抑或香港以外任何國家、地區或地方的法律而有權享有該等財產或須負上該等法律責任。

(3) 任何政治體、法團及其他人的權利如受本條例任何條文影響，則該政治體、法團或其他人須當作於本條例中述及。

3. 公告指定日期

(1) 中國工商(亞洲)的董事可為施行本條例而指定一個日期。

(2) 中國工商(亞洲)及華比香港分行須於憲報刊登聯合公告，述明如此指定的日期。但如因任何原因經證明該日期結果並非指定日期，則中國工商(亞洲)及華比香港分行須於憲報刊登聯合公告表明此事，並須再次於憲報刊登聯合公告，述明另一個如此指定的日期或已過去的指定日期(視屬何情況而定)。

4. 撤銷銀行牌照

憑藉本條例，**Belgian Bank** 的銀行牌照須按照《銀行業條例》(第 155 章)第 V 部，在金融管理專員指定的日期當日並自該日期起撤銷，而該日期須於憲報刊載。

5. 業務轉歸中國工商(亞洲)

(1) 在指定日期當日，業務憑藉本條例而無需其他作為或契據，須移轉予和轉歸中國工商(亞洲)，以便中國工商(亞洲)繼承整項業務，猶如在各方面而言中國工商(亞洲)與華比香港分行在法律上均是同一人一樣。

(2) 若有屬業務組成部分的財產及法律責任位於香港以外的國家、地區或地方，而該財產及法律責任的移轉及轉歸是受香港法律以外的規定所管限，則倘若中國工商(亞洲)提出要求，華比香港分行須在指定日期之後，在切實可行範圍內，盡快採取所有必要步驟，以確保該財產及法律責任有效地移轉予和轉歸中國工商(亞洲)，而在作出上述移轉及轉歸之前，華比香港分行須以受託人身分絕對地代中國工商(亞洲)持有該財產及負有該法律責任。

liabilities are situated or arise and whether or not capable of being transferred or assigned by Belgian Bank, Hong Kong Branch, and whether Belgian Bank, Hong Kong Branch is entitled to such property or subject to such liabilities under the laws of Hong Kong or under the laws of any country, territory or place outside Hong Kong.

(3) Any body politic or corporate and any other person or persons whose rights are affected by any of the provisions of this Ordinance shall be deemed to be mentioned herein.

3. Notice of appointed day

(1) The directors of ICBC (Asia) may appoint a day for the purposes of this Ordinance.

(2) ICBC (Asia) and Belgian Bank, Hong Kong Branch shall give joint notice in the Gazette stating the day so appointed save that, in the event that such day proves not to be the appointed day for any reason, ICBC (Asia) and Belgian Bank, Hong Kong Branch shall give joint notice in the Gazette to that effect and shall again give joint notice in the Gazette stating the next day so appointed or, as the case may be, the day which was the appointed day.

4. Revocation of banking licence

By virtue of this Ordinance, the banking licence of Belgian Bank shall, in accordance with Part V of the Banking Ordinance (Cap. 155), be revoked on and from a day to be appointed by the Monetary Authority which day shall be published in the Gazette.

5. Vesting of the undertakings in ICBC (Asia)

(1) On the appointed day the undertakings shall, by virtue of this Ordinance and without further act or deed, be transferred to, and vest in, ICBC (Asia) to the intent that ICBC (Asia) shall succeed to the whole undertakings as if in all respects ICBC (Asia) were the same person in law as Belgian Bank, Hong Kong Branch.

(2) Where the transfer and vesting of any property and liabilities situate in any country, territory or place outside Hong Kong and forming part of the undertakings is governed otherwise than by the laws of Hong Kong, Belgian Bank, Hong Kong Branch shall, if ICBC (Asia) so requires, so soon as is practicable after the appointed day, take all necessary steps for securing the effective transfer and vesting thereof in ICBC (Asia) and, pending such transfer and vesting, Belgian Bank, Hong Kong Branch shall hold any such property and liabilities in trust absolutely for ICBC (Asia).

6. 信託財產及遺囑

(1) 凡任何財產在緊接指定日期之前由華比香港分行持有，不論是單獨持有或聯同其他人以下述方式持有：不論是以信託契據、授產安排、契諾、協議、遺囑或其他文書的受託人或保管受託人身分(不論原先是否如此獲得委任，亦不論是經簽署或蓋章獲委任或藉法庭命令或以其他方式獲委任)持有，或是以死者的遺囑執行人或遺產管理人身分、或藉法庭命令委任的司法受託人身分、或以其他受信人身分持有，並憑藉本條例轉歸或當作轉歸中國工商(亞洲)，則在指定日期當日並自指定日期起，即由中國工商(亞洲)以有關信託賦予華比香港分行的同一身分單獨持有或聯同上述其他人持有(視屬何情況而定)該財產，並擁有和受限於分別適用於該等信託的權力、條文及法律責任。

(2) 凡任何屬業務組成部分的財產根據或憑藉任何現有文書或法庭命令(如屬遺囑，則包括遺囑認證的授予書)，歸屬以第(1)款提述的受信人身分行事的華比香港分行，則該文書或法庭命令以及其中訂明華比香港分行因以該等受信人身分提供服務而獲付或留存酬金的條文，或任何訂明華比香港分行因以該等受信人身分提供服務而獲付或留存酬金的現有合約或安排，在指定日期當日並自指定日期起，在文意許可的情況下，須在猶如其中提述華比香港分行或 **Belgian Bank** (視屬何情況而定)之處(但不包括對華比香港分行或 **Belgian Bank** (視屬何情況而定)的條款及條件或收費基準的提述(不論如何措詞，亦不論是明訂或隱含))，以提述中國工商(亞洲)取代的情況下解釋和具有效力。但本款並不阻止中國工商(亞洲)更改須按照有關文書或命令的條款支付的酬金或收費基準。

(3) 在指定日期之前訂立但在指定日期之前未在香港申領遺囑認證的遺囑，以及在指定日期當日或之後訂立的遺囑，如委任華比香港分行或 **Belgian Bank** (視屬何情況而定)以受託人身分作為財產的執行人、受託人或收受人，則在指定日期當日並自指定日期起，該遺囑須在猶如其中提述華比香港分行或 **Belgian Bank** (視屬何情況而定)為該執行人、受託人或收受人或其他與該委任有關之處(但不包括對華比香港分行或 **Belgian Bank** (視屬何情況而定)的條款及條件或收費基準的提述(不論如何措詞，亦不論是明訂或隱含))，以提述中國工商(亞洲)取代的情況下解釋和具有效力。

6. Trust property and wills

(1) Any property vested or deemed to be vested in ICBC (Asia) by virtue of this Ordinance which immediately before the appointed day was held by Belgian Bank, Hong Kong Branch, whether alone or jointly with any other person, as trustee or custodian trustee of any trust deed, settlement, covenant, agreement, will, or other instrument (whether originally so appointed or not, and whether appointed under hand or seal, or by order of any court or otherwise), or as executor of the will, or administrator of the estate, of a deceased person or as judicial trustee appointed by order of any court, or in any other fiduciary capacity, shall, on and from the appointed day, be held by ICBC (Asia) alone or, as the case may be, jointly with such other person, in the same capacity upon the trusts, and with and subject to the powers, provisions and liabilities, applicable thereto respectively.

(2) Any existing instrument or order of any court under or by virtue of which any property forming part of the undertakings became vested in Belgian Bank, Hong Kong Branch, in any such fiduciary capacity as is referred to in subsection (1) (including in the case of a will any grant of probate thereof), and any provision in such instrument or order, or any existing contract or arrangement, for the payment to, or retention by, Belgian Bank, Hong Kong Branch of remuneration for its services in any such fiduciary capacity, shall, on and from the appointed day, be construed and have effect, so far as the context permits, as if for any reference therein to Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank not being a reference (however worded and whether express or implied) to terms and conditions of, or to a scale of fees of, Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank, there were substituted a reference to ICBC (Asia) provided always that this subsection shall not prevent ICBC (Asia) from varying the remuneration or scale of fees payable in accordance with the terms of the relevant instrument or order.

(3) Any will made before the appointed day which has not been proved in Hong Kong before the appointed day, and any will made on or after the appointed day, being a will which appoints Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank to be an executor, trustee or recipient of any property as trustee, shall, on and from the appointed day, be construed and have effect as if for any reference therein to Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank as such executor, trustee or recipient or otherwise in connection with such appointment, not being a reference (however worded and whether express or implied) to terms and conditions of, or to a scale of fees of, Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank, there were substituted a reference to ICBC (Asia).

(4) 任何具遺囑性質的饋贈均不得僅因本條例任何條文的施行而撤銷。

7. 補充條文

在不影響本條例其他條文的一般性的原則下，除非本條例任何條文有相反效力，否則本條的下述條文(除就除外財產外)具有效力——

- (a) 凡華比香港分行(不論是單獨或聯同其他人，亦不論是以主事人或代理人的身分，亦不論是否採用書面形式)訂立、參與訂定、接獲、發出或被指明為收件人的所有現有合約、協議、保險單、認購權文件、約務更替文件、證明書、裁決、批地文件、轉易書、契據、租契、特許、通知、許可證、擔保、授予抵押權益或包含抵押權益的文件、債權證明書、彌償、委託、指示及其他文書及義務(以下統稱“有關文件”)，或(只要是) **Belgian Bank** (不論是單獨或聯同其他人，亦不論是以主事人或代理人的身分，亦不論是否採用書面形式)訂立、參與訂定、接獲、發出或被指明為收件人的有關文件(該等文件所訂或根據該等文件確立的權利、各項法律責任或任何據法權產屬業務的組成部分)，在指定日期當日並自指定日期起，須在猶如有以下轉變的情況下解釋和具有效力——
- (i) 當事一方為中國工商(亞洲)，而非華比香港分行或 **Belgian Bank** (視屬何情況而定)；
 - (ii) 提述華比香港分行或 **Belgian Bank** (視屬何情況而定)之處(不論如何措詞，亦不論是明訂或隱含)，就須在指定日期當日或之後辦理的事情而言，均以提述中國工商(亞洲)取代；及
 - (iii) 提述華比香港分行或 **Belgian Bank** (視屬何情況而定)的各董事或任何一名董事、高級人員或僱員之處(不論如何措詞，亦不論是明訂或隱含)，就須在指定日期當日或之後辦理的事情而言，即為提述中國工商(亞洲)的各董事，或中國工商(亞洲)為該目的而委任的董事、高級人員或僱員(視情況所需而定)，或如無上述委任，則為提述身分與首述的董事、高級人員或僱員最為接近的中國工商(亞洲)的董事、高級人員或僱員。

(4) No testamentary gift shall be deemed by reason only of the operation of any of the provisions of this Ordinance.

7. Supplementary provisions

Without prejudice to the generality of any other provision of this Ordinance but subject to any provision of this Ordinance to the contrary effect, other than in relation to the excluded property, the following provisions of this section shall have effect—

(a) All existing contracts, agreements, insurance policies, options, novations, certificates, awards, land grants, conveyances, deeds, leases, licences, notices, permits, guarantees, documents granting or comprising any security interest, bonds, indemnities, mandates, instructions and other instruments and obligations entered into by, made with, given to or by or addressed to Belgian Bank, Hong Kong Branch or (in so far as they are) entered into by, made with, given to or by or addressed to Belgian Bank (and in any such case where the rights, liabilities or any chose in action, under or established by such instruments form part of any undertakings), (whether alone or with any other person and whether as principal or agent and whether in writing or not), shall be construed and have effect on and from the appointed day as if—

- (i) ICBC (Asia) had been a party thereto instead of Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank;
- (ii) for any reference (however worded and whether express or implied) to Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank there were substituted, as respects anything falling to be done on or after the appointed day, a reference to ICBC (Asia); and
- (iii) any reference (however worded and whether express or implied) to the directors or to any director, officer or employee of Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank were, as respects anything falling to be done on or after the appointed day, a reference to the directors of ICBC (Asia) or, as the case may require, to such director, officer or employee of ICBC (Asia) as ICBC (Asia) may appoint for that purpose or, in default of appointment, to the director, officer or employee of ICBC (Asia) who corresponds as nearly as may be to the first-mentioned director, officer or employee.

- (b) 除第 17 條另有規定外，(a)(ii) 段適用於任何法定條文、華比香港分行或 **Belgian Bank** (視屬何情況而定) 並非立約一方的現有合約的任何條文，以及其他現有文件 (合約及遺囑除外) 的任何條文，一如它適用於該段所適用的合約。
- (c) 華比香港分行與客戶之間的任何帳戶，須在指定日期當日移轉予中國工商 (亞洲)，並成為中國工商 (亞洲) 與該客戶之間的帳戶，而規限該帳戶的條件和附帶條件 (包括但不限於任何帳戶號碼) 與先前的相同；就所有目的而言，每一該等帳戶須當作為單一個無間斷的帳戶；而華比香港分行或 **Belgian Bank** (視屬何情況而定) (不論是單獨或聯同其他人，亦不論是以主事人或代理人的身分，亦不論是否採用書面形式) 訂立、參與訂定、接獲、發出或被指明為收件人的任何現有合約、協議、保險單、認購權文件、約務更替文件、證明書、裁決、批地文件、轉易書、契據、租契、特許、通知、許可證、擔保、授予抵押權益或包含抵押權益的文件、債權證明書、彌償、委託、指示及其他文書及義務，在指定日期當日並自指定日期起，須在猶如有以下轉變的情況下解釋和具有效力：凡提述華比香港分行與客戶之間的上述帳戶之處 (不論如何措詞，亦不論是否明訂或隱含)，就須在指定日期當日或之後辦理的事情而言，並在文意許可的情況下，均以提述中國工商 (亞洲) 與該客戶之間上述無間斷的帳戶取代：
- 但本條例並不影響中國工商 (亞洲) 或任何客戶更改規限持有任何帳戶的條件或附帶條件的權利。
- (d) 華比香港分行接獲或發出的或 (只要是) 由 **Belgian Bank** 代表華比香港分行接獲或發出的 (不論是單獨或聯同另一人共同接獲或發出) 現有指示、命令、指令、委託、授權書、授權、承諾或同意 (不論是否採用書面形式，亦不論是否與帳戶有關)，在指定日期當日並自指定日期起，須在猶如是中國工商 (亞洲) 接獲或發出，或中國工商 (亞洲) 聯同該另一人共同接獲或發出 (視屬何情況而定) 的情況下適用和具有效力。
- (e) 要求華比香港分行或代表華比香港分行的 **Belgian Bank** 兌現的、由華比香港分行或代表華比香港分行的 **Belgian Bank** 接獲、承兌或背書的、又

- (b) Paragraph (a)(ii) shall, subject to section 17, apply to any statutory provision, to any provision of any existing contract to which Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank was not a party and to any provision of any other existing document (not being a contract or a will) as they apply to a contract to which that paragraph applies.
- (c) Any account between Belgian Bank, Hong Kong Branch and a customer shall, on the appointed day, be transferred to ICBC (Asia) and become an account between ICBC (Asia) and such customer subject to the same conditions and incidents including, without limitation, any account number as theretofore; and each such account shall be deemed for all purposes to be a single continuing account; and any existing contracts, agreements, insurance policies, options, novations, certificates, awards, land grants, conveyances, deeds, leases, licences, notices, permits, guarantees, documents granting or comprising any security interest, bonds, indemnities, mandates, instructions and other instruments and obligations entered into by, made with, given to or by or addressed to Belgian Bank or, as the case may be, Belgian Bank, Hong Kong Branch (whether alone or with any other person and whether as principal or agent and whether in writing or not), shall be construed and have effect on and from the appointed day as if any reference (however worded and whether express or implied) to such account between Belgian Bank, Hong Kong Branch and a customer there were substituted, as respects anything falling to be done on or after the appointed day, and so far as the context permits, a reference to the continuing account between ICBC (Asia) and such customer:

Provided that nothing in this Ordinance shall affect any right of ICBC (Asia) or of any customer to vary the conditions or incidents subject to which any account is kept.

- (d) Any existing instruction, order, direction, mandate, power of attorney, authority, undertaking or consent (whether in writing or not and whether or not in relation to an account) given to or by Belgian Bank, Hong Kong Branch or (in so far as they are) given to or by Belgian Bank on behalf of Belgian Bank, Hong Kong Branch, either alone or jointly with another person, shall apply and have effect, on and from the appointed day, as if given to or by ICBC (Asia) or, as the case may be, to or by ICBC (Asia) jointly with such other person.
- (e) Any negotiable instrument or order for payment of money drawn on, or given to, or accepted or endorsed by, Belgian

或須於華比香港分行的任何營業地點支付的可流轉票據或付款指令票據，無論是在指定日期之前、當日或之後要求華比香港分行或代表華比香港分行的 **Belgian Bank** 兌現，或在指定日期之前、當日或之後由華比香港分行或代表華比香港分行的 **Belgian Bank** 接獲、承兌、背書、或須於華比香港分行的任何營業地點支付，在指定日期當日並自指定日期起，須在猶如已要求中國工商(亞洲)兌現，或已由中國工商(亞洲)接獲、承兌或背書，又或須於中國工商(亞洲)的同一營業地點支付的情況下具有同樣效力。

- (f) 華比香港分行以受寄人身分對任何文件、紀錄、貨物或其他物件的保管，須在指定日期當日移交中國工商(亞洲)，而華比香港分行根據關乎上述文件、紀錄、貨物或物件的委託保管合約而具有的權利及義務，須在該日成為中國工商(亞洲)的權利及義務。
- (g) (i) 在緊接指定日期之前由華比香港分行或華比香港分行的代名人、代理人或受託人持有而用作保證就任何法律責任獲得償付或解除的抵押權益，在指定日期當日並自指定日期起，須由中國工商(亞洲)持有或由該代名人、代理人或受託人(視情況所需而定)為中國工商(亞洲)持有，並須供中國工商(亞洲)(不論是為其本身利益，或是為其他人的利益(視屬何情況而定))用作保證該法律責任獲得償付或解除的抵押權益。
- (ii) 就按照本條例的條文轉歸或當作轉歸中國工商(亞洲)的抵押權益及以該抵押權益作為保證的法律責任而言，中國工商(亞洲)所享有的權利及優先權，以及規限中國工商(亞洲)的義務及附帶條件，與華比香港分行倘若繼續持有該抵押權益即本會享有的權利及優先權以及本會規限華比香港分行的義務及附帶條件一樣。
- (iii) 在不影響第(ii)節的一般性的原則下，如華比香港分行與中國工商(亞洲)之間有任何現有法律責任存續，而華比香港分行或中國工商(亞洲)，或兩者其中之一的代名人、代理人或受託人就該法律責任持有抵押權益，則為強制執行該抵押權益或將該抵押權益變現的目的，即使業務歸屬中國工商(亞洲)，該法律責任仍須當作為繼續有效。

Bank, Hong Kong Branch or Belgian Bank on behalf of Belgian Bank, Hong Kong Branch, or payable at any place of business of Belgian Bank, Hong Kong Branch, whether so drawn, given, accepted, endorsed or payable before, on or after the appointed day, shall have the same effect on and from the appointed day, as if it had been drawn on, or given to, or accepted or endorsed by ICBC (Asia), or were payable at the same place of business of ICBC (Asia).

- (f) The custody of any document or record, goods or other thing held by Belgian Bank, Hong Kong Branch as bailee shall pass to ICBC (Asia) on the appointed day, and the rights and obligations of Belgian Bank, Hong Kong Branch under any contract of bailment relating to any such document or record, goods or thing shall on that day become rights and obligations of ICBC (Asia).
- (g) (i) Any security interest held immediately before the appointed day by Belgian Bank, Hong Kong Branch, or by a nominee or agent of or trustee for Belgian Bank, Hong Kong Branch, as security for the payment or discharge of any liability shall, on and from the appointed day, be held by, or, as the case may require, by that nominee, agent or trustee for, ICBC (Asia), and be available to ICBC (Asia) (whether for its own benefit or, as the case may be, for the benefit of any other person) as security for the payment or discharge of that liability.
- (ii) In relation to any security interest vested or deemed to be vested in ICBC (Asia) in accordance with the provisions of this Ordinance and any liability thereby secured, ICBC (Asia) shall be entitled to the rights and priorities and be subject to the obligations and incidents to which Belgian Bank, Hong Kong Branch would have been entitled and subject if it had continued to hold the security interest.
- (iii) Without prejudice to the generality of subparagraph (ii), in any case where any existing liability subsists between Belgian Bank, Hong Kong Branch and ICBC (Asia), in respect of which Belgian Bank, Hong Kong Branch or ICBC (Asia), or a nominee or agent of or trustee for Belgian Bank, Hong Kong Branch or ICBC (Asia) holds a security interest, that liability shall, for the purpose of enforcing or realizing that security interest, be deemed to continue in effect notwithstanding the vesting of the undertakings in ICBC (Asia).

- (iv) 第 (i)、(ii) 或 (iii) 節提述的並擴及適用於未來貸款或未來法律責任的抵押權益，在指定日期當日並自指定日期起，須供中國工商 (亞洲) (不論是為其本身利益或是為其他人的利益 (視屬何情況而定)) 用作保證未來貸款獲得償付以及未來法律責任獲得解除，而其可供使用的範圍及方式，在各方面而言均與在緊接指定日期之前，該抵押權益保證華比香港分行或中國工商 (亞洲) 借出的未來貸款或對華比香港分行或中國工商 (亞洲) 負有的未來法律責任的範圍及方式一樣。
- (v) 即使有第 (i) 節的規定，如某抵押權益在緊接指定日期之前，不會供中國工商 (亞洲) 用作保證對它負有的法律責任獲得償付或解除，或不會供華比香港分行用作保證對它負有的法律責任獲得償付或解除，則該抵押權益不得憑藉本條例在指定日期當日並自指定日期起成為可供中國工商 (亞洲) 就該法律責任用作保證，但在下述情況下則除外——
- (A) 該抵押權益的條款另有明文規定；
 - (B) 中國工商 (亞洲) 取得授予該抵押權益的人的書面同意；或
 - (C) 該抵押權益是根據一般法律產生的。
- (vi) 即使有第 (ii) 節的規定，如在緊接指定日期之前，中國工商 (亞洲) 不會就任何對它負有的法律責任享有在當時已屬存在的抵押權益所關乎的權利及優先權，或華比香港分行不會就任何對它負有的法律責任享有在當時已屬存在的抵押權益所關乎的權利及優先權，則中國工商 (亞洲) 不得憑藉本條例在指定日期當日並自指定日期起就該法律責任享有該等權利及優先權，但在下述情況下則除外——
- (A) 該抵押權益的條款另有明文規定；
 - (B) 中國工商 (亞洲) 取得授予該抵押權益的人的書面同意；或
 - (C) 該抵押權益是根據一般法律產生的。
- (h) (i) 如華比香港分行的任何權利或法律責任，或 **Belgian Bank** 代表華比香港分行持有的任何權利或負有的任何法律責任，憑藉本條例而成為或當作成為中國工商 (亞洲) 的權利或法律責任，則中國工商 (亞

- (iv) Any security interest referred to in subparagraph (i), (ii) or (iii) and which extends to future advances or future liabilities shall, on and from the appointed day, be available to ICBC (Asia) (whether for its own benefit or, as the case may be, for the benefit of any other person) as security for the payment of future advances and discharge of future liabilities to the same extent and in the same manner in all respects as future advances by, or future liabilities to, Belgian Bank, Hong Kong Branch or ICBC (Asia) were secured thereby immediately before that day.
 - (v) Notwithstanding subparagraph (i), where immediately before the appointed day any security interest would not be available to ICBC (Asia) as security for the payment or discharge of any liability owing to it, or to Belgian Bank, Hong Kong Branch as security for the payment or discharge of any liability owing to it, such security interest shall not become available to ICBC (Asia) as security for such liability on and from the appointed day by virtue of this Ordinance, unless—
 - (A) the terms of such security interest expressly provide otherwise;
 - (B) ICBC (Asia) obtains the written consent of the person or persons who granted such security interest; or
 - (C) such security interest arises at general law.
 - (vi) Notwithstanding subparagraph (ii), where immediately before the appointed day, ICBC (Asia) would not, in respect of any liability owing to it, be entitled to the rights and priorities in relation to any security interest then in existence, or Belgian Bank, Hong Kong Branch would not, in respect of any liability owing to it, be entitled to the rights and priorities in relation to any security interest then in existence, ICBC (Asia) shall not, in respect of such liability, be entitled to such rights and priorities on and from the appointed day by virtue of this Ordinance, unless—
 - (A) the terms of such security interest expressly provide otherwise;
 - (B) ICBC (Asia) obtains the written consent of the person or persons who granted such security interest; or
 - (C) such security interest arises at general law.
- (h) (i) Where by virtue of this Ordinance any right or liability of Belgian Bank, Hong Kong Branch or Belgian Bank where it holds any right or liability on behalf of Belgian Bank, Hong

洲) 及所有其他人在指定日期當日並自指定日期起即具有同樣的權利、權力及補救(尤其是在提起法律程序,或在法律程序中抗辯,或向主管當局提出或反對申請方面具有同樣的權利及權力),以便確定、完成或強制執行該權利或法律責任,猶如該權利或法律責任在任何時候均屬於中國工商(亞洲)一樣;而由華比香港分行或 **Belgian Bank** 代表華比香港分行(視屬何情況而定)或針對華比香港分行或 **Belgian Bank** 代表華比香港分行(視屬何情況而定)提起、並在緊接指定日期之前存在或待決的法律程序,或由華比香港分行或 **Belgian Bank** 代表華比香港分行(視屬何情況而定)或針對華比香港分行或 **Belgian Bank** 代表華比香港分行(視屬何情況而定)向主管當局提出、並在緊接指定日期之前存在或待決的申請,均可由中國工商(亞洲)繼續進行,或可針對中國工商(亞洲)繼續進行。

- (ii) 如華比香港分行的任何權利或法律責任,或由 **Belgian Bank** 代表華比香港分行持有的任何權利或負有的任何法律責任,在指定日期之前已屬華比香港分行或 **Belgian Bank** (代表華比香港分行)作為一方的仲裁程序的標的,則在指定日期當日並自指定日期起,中國工商(亞洲)即自動取代華比香港分行或 **Belgian Bank** (視屬何情況而定)成為該等程序的一方,而無需其他任何一方或有關仲裁人的同意。
- (i) 裁定華比香港分行或(如 **Belgian Bank** 代表華比香港分行而在判決或裁決中被判勝訴或敗訴) **Belgian Bank** 勝訴或敗訴的任何判決或裁決,如在指定日期之前仍未獲完全履行,則在指定日期當日,在可由或可針對華比香港分行或代表華比香港分行的 **Belgian Bank** 強制執行的範圍內,須成為可由或可針對中國工商(亞洲)強制執行。
- (j) 在指定日期當日並自指定日期起,任何適用於華比香港分行或代表華比香港分行的 **Belgian Bank** 的法庭命令,即適用於中國工商(亞洲)而非華比香港分行或 **Belgian Bank** (視屬何情況而定)。

Kong Branch becomes or is deemed to become a right or liability of ICBC (Asia), ICBC (Asia) and all other persons shall, on and from the appointed day, have the same rights, powers and remedies (and in particular the same rights and powers as to taking or resisting legal proceedings or making or resisting applications to any authority) for ascertaining, perfecting or enforcing that right or liability as if it had at all times been a right or liability of ICBC (Asia); and any legal proceedings or application to any authority existing or pending immediately before the appointed day by or against Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank on behalf of Belgian Bank, Hong Kong Branch may be continued by or against ICBC (Asia).

- (ii) Where any right or liability of Belgian Bank, Hong Kong Branch or Belgian Bank where it holds any right or liability on behalf of Belgian Bank, Hong Kong Branch was before the appointed day the subject of arbitral proceedings to which Belgian Bank, Hong Kong Branch or Belgian Bank on behalf of Belgian Bank, Hong Kong Branch was a party, ICBC (Asia) shall on and from the appointed day automatically be substituted for Belgian Bank, Hong Kong Branch or, as the case may be, Belgian Bank as a party to those proceedings, without the need for consent from any other party or from the arbitrator.
- (i) Any judgment or award obtained by or against Belgian Bank, Hong Kong Branch or Belgian Bank where it has obtained a judgment or award or had a judgment or award held against it on behalf of Belgian Bank, Hong Kong Branch and which is not fully satisfied before the appointed day shall on that day, to the extent to which it is enforceable by or against Belgian Bank, Hong Kong Branch or Belgian Bank on behalf of Belgian Bank, Hong Kong Branch, become enforceable by or against ICBC (Asia).
- (j) Any court order which applies to Belgian Bank, Hong Kong Branch or to Belgian Bank on behalf of Belgian Bank, Hong Kong Branch shall on and from the appointed day apply to ICBC (Asia) instead of to Belgian Bank, Hong Kong Branch, or as the case may be, Belgian Bank.

- (k) 本條例不得終止或損及在指定日期之前由華比香港分行或代表華比香港分行的 **Belgian Bank** 單獨或聯同他人所委任的接管人或接管人兼管理人的委任、權限、權利或權力。
- (l) 如私隱專員本可就華比香港分行違反或被指稱違反《個人資料(私隱)條例》(第 486 章) 或保障資料原則一事而在緊接指定日期之前根據該條例就華比香港分行行使任何權力，則在指定日期當日並自指定日期起，他可就中國工商(亞洲)行使該權力；但本條例將業務移轉予和轉歸中國工商(亞洲)，以及因預期或由於進行上述移轉及轉歸而向中國工商(亞洲)作出的資訊披露，並不構成違反華比香港分行在緊接指定日期之前所負有的保密責任，亦不構成中國工商(亞洲)或華比香港分行違反《個人資料(私隱)條例》(第 486 章) 或保障資料原則。

8. 中國工商(亞洲)及華比香港分行的會計處理

(1) 即使有其他條例的條文的規定，憑藉本條例在指定日期當日並自指定日期起——

- (a) 在就華比香港分行及中國工商(亞洲)各自的會計期而編製華比香港分行及中國工商(亞洲)的資產負債表及損益表時，如指定日期是在該會計期內，則就各方面而言，該等報表須在猶如有關業務視為已於中國工商(亞洲)的該會計期的第一天依據第 5 條轉歸或當作依據第 5 條轉歸中國工商(亞洲)的情況下編製；
- (b) 憑藉本條例轉歸中國工商(亞洲)的華比香港分行的所有財產及負債，均須以其在中國工商(亞洲)集團(包括華比香港分行及中國工商(亞洲))的合併報表中於中國工商(亞洲)上述會計期第一天的帳面價值，移轉予中國工商(亞洲)；
- (c) 在中國工商(亞洲)集團(包括華比香港分行及中國工商(亞洲))的集團合併報表中述明的中國工商(亞洲)上述會計期第一天關於憑藉本條例轉歸

- (k) Nothing in this Ordinance shall terminate or prejudicially affect the appointment, authority, rights or powers of any receiver or of any receiver and manager appointed by Belgian Bank, Hong Kong Branch or Belgian Bank on behalf of Belgian Bank, Hong Kong Branch, whether alone or with others, before the appointed day.
- (l) The Privacy Commissioner may, on and from the appointed day, exercise in respect of ICBC (Asia) any power under the Personal Data (Privacy) Ordinance (Cap. 486) which he could have immediately before the appointed day exercised in respect of Belgian Bank, Hong Kong Branch in respect of a breach or alleged breach by Belgian Bank, Hong Kong Branch of that Ordinance or the data protection principles; but the transfer to, and vesting in, ICBC (Asia) by this Ordinance of the undertakings and any disclosure to ICBC (Asia) of any information in contemplation or as a result thereof shall not amount to a breach of any duty of confidentiality to which Belgian Bank, Hong Kong Branch is subject immediately before the appointed day or to a contravention by ICBC (Asia) or Belgian Bank, Hong Kong Branch of the Personal Data (Privacy) Ordinance (Cap. 486) or the data protection principles.

8. Accounting treatment of ICBC (Asia) and Belgian Bank, Hong Kong Branch

(1) On and from the appointed day, by virtue of this Ordinance and notwithstanding the provisions of any other Ordinance—

- (a) the balance sheets and profit and loss accounts of Belgian Bank, Hong Kong Branch and ICBC (Asia) for the accounting period of each of Belgian Bank, Hong Kong Branch and ICBC (Asia) in which the appointed day falls shall be prepared in all respects as if the undertakings had vested or deemed to have vested in ICBC (Asia) pursuant to section 5 on the first day of such accounting period of ICBC (Asia);
- (b) all property and liabilities of Belgian Bank, Hong Kong Branch vested in ICBC (Asia) by virtue of this Ordinance shall be transferred to ICBC (Asia) at their carrying value in the consolidated accounts of ICBC (Asia) Group (including Belgian Bank, Hong Kong Branch and ICBC (Asia)) on the first day of such accounting period of ICBC (Asia);
- (c) every existing reserve of Belgian Bank, Hong Kong Branch relating to the property and liabilities vested in ICBC (Asia) by virtue of this Ordinance as consolidated in the group accounts of

中國工商(亞洲)的財產及負債的華比香港分行現有的每項儲備金，均須移轉予中國工商(亞洲)，並就所有目的而言，均屬並成為中國工商(亞洲)的儲備金；及

- (d) 依據(c)段產生的每項中國工商(亞洲)的儲備金的款額、名稱及性質，在各方面而言，均須與在緊接在中國工商(亞洲)上述會計期第一天之前華比香港分行相應的現有儲備金的款額、名稱及性質一樣，而所有成文法則及法律規則即適用於中國工商(亞洲)的每項該等儲備金或就中國工商(亞洲)的每項該等儲備金而適用，適用的方式在各方面而言，均須與它們緊接在中國工商(亞洲)上述會計期第一天之前適用於華比香港分行相應的現有儲備金或就華比香港分行相應的現有儲備金而適用的方式一樣。

(2) 在第(1)款中，凡提述一項現有儲備金，均包括提述任何儲備金或同類準備金，而不論其名稱或稱謂如何(亦不論其款額的性質屬正數或屬負數)，而在不影響前述條文的一般性的原則下，凡提述該現有儲備金，均包括提述損益表內貸方(或借方)所記的任何數額。

(3) 在不影響第(1)款的一般性的原則下，華比香港分行於指定日期所在的財政年度開始後賺取的利潤或承擔的虧損，在指定日期當日並自指定日期起，並憑藉本條例，就所有目的而言，均視為中國工商(亞洲)的利潤或虧損(視屬何情況而定)。

9. 課稅及稅務事宜

(1) 就《稅務條例》(第 112 章)而言，在指定日期當日並自指定日期起，就業務而言，中國工商(亞洲)須在猶如它在法律上繼續是華比香港分行並是同一人的情況下看待。

(2) 因而據此(並在不影響第(1)款的一般性的原則下)——

- (a) 任何財產或法律責任憑藉本條例轉歸或當作轉歸中國工商(亞洲)，就《稅務條例》(第 112 章)的任何目的而言，並不構成出售或以其他方式處置該財產或法律責任，亦不構成該財產或法律責任的性質的改變；
- (b) 華比香港分行蒙受的虧損總額，如在其上一個完整財政年度結束時，就《稅務條例》(第 112 章)第 19C 條而本可結轉但並未結轉及未以華比香港

ICBC (Asia) Group (including Belgian Bank, Hong Kong Branch and ICBC (Asia)) on the first day of such accounting period of ICBC (Asia) shall be transferred to and for all purposes be and become a reserve of ICBC (Asia); and

- (d) the amount, description and character of every reserve of ICBC (Asia) which shall come into being pursuant to paragraph (c) shall be the same in all respects as those of the corresponding existing reserve of Belgian Bank, Hong Kong Branch immediately before the first day of such accounting period of ICBC (Asia), and all enactments and rules of law shall apply to or in respect of every such reserve of ICBC (Asia) in the same manner in all respects as they applied to or in respect of the corresponding existing reserve of Belgian Bank, Hong Kong Branch immediately before the first day of such accounting period of ICBC (Asia).

(2) Every reference in subsection (1) to an existing reserve shall include a reference to any reserve or similar provision, irrespective of its name or designation (and whether the amount thereof be positive or negative in nature) and, without prejudice to the generality of the foregoing, every such reference shall include a reference to any sums standing to the credit (or debit) of any profit and loss account.

(3) Without prejudice to the generality of subsection (1), any profits or losses of Belgian Bank, Hong Kong Branch earned or incurred after the beginning of the financial year of Belgian Bank, Hong Kong Branch in which the appointed day shall occur, shall, on and from the appointed day, and by virtue of this Ordinance, be treated for all purposes as profits or, as the case may be, losses, of ICBC (Asia).

9. Taxation and revenue matters

(1) For the purposes of the Inland Revenue Ordinance (Cap. 112), on and from the appointed day ICBC (Asia) shall be treated as if it were the continuation of and the same person in law with regard to the undertakings as Belgian Bank, Hong Kong Branch.

- (2) Accordingly (and without affecting the generality of subsection (1))—
- (a) a vesting or deemed vesting in ICBC (Asia) of any property or liabilities by virtue of this Ordinance does not constitute a sale or other disposal of or a change in the nature of that property or the liabilities for any purpose under the Inland Revenue Ordinance (Cap. 112);
- (b) the aggregate amount of any losses sustained by Belgian Bank, Hong Kong Branch which are capable of but have not been carried forward and set off against assessable profits of Belgian

分行的應評稅利潤抵銷，則該虧損總額即當作為中國工商(亞洲)的虧損；據此，該虧損總額可為施行該條例供以中國工商(亞洲)的應評稅利潤抵銷。

(3) 如華比香港分行的利潤或虧損按照第 8(3) 條而視為中國工商(亞洲)的利潤或虧損，則——

- (a) 根據《稅務條例》(第 112 章) 第 IV 部就任何課稅年度計算華比香港分行的應課稅利潤及虧損時，華比香港分行的利潤及虧損不得計算在內；及
- (b) 根據《稅務條例》(第 112 章) 第 IV 部就評稅基期內包括有指定日期在內的課稅年度計算中國工商(亞洲)的應課稅利潤及虧損時，華比香港分行的利潤及虧損須計算在內。

10. 僱傭合約

(1) 第 7(a) 條適用於華比香港分行僱用任何人的僱傭合約；而根據該合約受僱於華比香港分行及中國工商(亞洲)，就所有目的而言，須當作為連續受僱於同一僱主。

(2) 華比香港分行的董事、秘書或核數師，不得僅憑藉本條例而分別成為中國工商(亞洲)的董事、秘書或核數師。

11. 退休金、公積金及酬金利益

(1) 構成或關乎為華比香港分行僱員的利益而設立的退休金計劃及公積金計劃以及華比香港分行須支付的酬金利益的契據及規則，在指定日期當日並自指定日期起，在文意許可的情況下，須在猶如其中提述華比香港分行或 **Belgian Bank** (視屬何情況而定) 之處均以提述中國工商(亞洲) 取代的情況下解釋和具有效力。

(2) 憑藉本條例而成為中國工商(亞洲) 高級人員或僱員的華比香港分行高級人員或僱員，不得僅憑藉本條例而有權參加中國工商(亞洲) 的任何退休金計劃、公積金計劃或享有中國工商(亞洲) 須支付的酬金利益，而中國工商(亞洲) 的現有高級人員或僱

Bank, Hong Kong Branch for the purposes of section 19C of the Inland Revenue Ordinance (Cap. 112) as at the end of the last complete financial year of Belgian Bank, Hong Kong Branch are deemed to be losses of ICBC (Asia) and, accordingly, available for set off against the assessable profits of ICBC (Asia) for the purposes of that Ordinance.

(3) The profits or losses of Belgian Bank, Hong Kong Branch treated as profits or losses of ICBC (Asia) in accordance with section 8(3)—

- (a) shall not be taken into account for the purpose of computing the profits and losses of Belgian Bank, Hong Kong Branch which are chargeable to tax under Part IV of the Inland Revenue Ordinance (Cap. 112) for any year of assessment; and
- (b) shall be taken into account for the purpose of computing the profits and losses of ICBC (Asia) which are chargeable to tax under Part IV of the Inland Revenue Ordinance (Cap. 112) for the year of assessment the basis period for which includes the appointed day.

10. Contracts of employment

(1) Section 7(a) shall apply to a contract for the employment of any person by Belgian Bank, Hong Kong Branch and employment with Belgian Bank, Hong Kong Branch and ICBC (Asia) under any such contract shall be deemed for all purposes to be a single continuing employment.

(2) No director, secretary or auditor of Belgian Bank, Hong Kong Branch shall by virtue only of this Ordinance become a director, secretary or auditor, as the case may be, of ICBC (Asia).

11. Pensions, provident funds and gratuity benefits

(1) The deeds and rules constituting or relating to the pension fund schemes and the provident fund schemes established for the benefit of employees of Belgian Bank, Hong Kong Branch and the gratuity benefits payable by Belgian Bank, Hong Kong Branch shall, on and from the appointed day, be construed and have effect, so far as the context permits, as if for any reference therein to Belgian Bank, Hong Kong Branch, or as the case may be, Belgian Bank there were substituted a reference to ICBC (Asia).

(2) No officer or employee of Belgian Bank, Hong Kong Branch who becomes an officer or employee of ICBC (Asia) by virtue of this Ordinance shall, by virtue only of this Ordinance, be entitled to participate in any pension fund scheme of, provident fund scheme of or gratuity benefits payable by ICBC (Asia), and no existing officer or employee of ICBC (Asia) shall, by virtue only of this Ordinance, be entitled to participate in any pension fund

員，亦不得僅憑藉本條例而有權參加華比香港分行的任何退休金計劃、公積金計劃或享有華比香港分行須支付的酬金利益。

12. 對禁止合併的寬免

(1) 在華比香港分行或中國工商(亞洲)或其各自的任何附屬公司是立約一方的合約或是其中一方的其他文件內，或在 Belgian Bank 是立約一方的合約或是其中一方的其他文件(該合約或其他文件所訂的或根據該合約或其他文件確立的權利、法律責任或據法權產屬業務的組成部分)內，如載有任何條文禁止將華比香港分行的業務移轉予和轉歸或當作移轉予和轉歸中國工商(亞洲)，或該條文的效力是禁止華比香港分行的業務移轉予和轉歸或當作移轉予和轉歸中國工商(亞洲)，則該條文須藉本條例當作已被免除。

(2) 在華比香港分行或中國工商(亞洲)或其各自的任何附屬公司是立約一方的合約或是其中一方的其他文件內，或在 Belgian Bank 是立約一方的合約或是其中一方的其他文件(該合約或其他文件所訂的或根據該合約或其他文件確立的權利、法律責任或據法權產屬業務的組成部分)內，如載有任何條文表明業務移轉予和轉歸或當作移轉予和轉歸中國工商(亞洲)會引致違約或失責情況出現，或當作引致違約或失責情況出現，則該條文須藉本條例當作已被免除。

13. 證據：簿冊及文件

(1) 在指定日期之前本會就任何事宜可作為支持或針對華比香港分行的證據的所有簿冊及其他文件，可就同一事宜獲接納為支持或針對中國工商(亞洲)的證據。

(2) 在本條中，“文件”(documents)一詞的涵義與《證據條例》(第 8 章)第 46 條中該詞的涵義相同。

14. 《證據條例》(第 8 章) 第 III 部

(1) 在指定日期當日並自指定日期起，《證據條例》(第 8 章) 第 III 部適用於憑藉本條例轉歸或當作轉歸中國工商(亞洲)的華比香港分行的銀行紀錄，亦適用於在指定日期之前已列入該等紀錄內的記項，猶如該等紀錄是中國工商(亞洲)的紀錄一樣。

(2) 就《證據條例》(第 8 章) 第 20 條而言，凡銀行紀錄憑藉本條例當作已成為中國工商(亞洲)的銀行紀錄，而其內有任何記項看來是在指定日期之前已作出者，則該

scheme of, provident fund scheme of or gratuity benefits payable by Belgian Bank, Hong Kong Branch.

12. Waiver of prohibition of merger

(1) Any provision contained in any contract or other document to which Belgian Bank, Hong Kong Branch or ICBC (Asia) or any of their respective subsidiaries is a party or to which Belgian Bank is a party but the rights, liabilities, or any chose in action under or established by such contract or other document forms part of the undertakings which prohibits or has the effect of prohibiting the transfer and vesting or deemed transfer and vesting of the undertakings in ICBC (Asia) shall be deemed by this Ordinance to have been waived.

(2) Any provision contained in any contract or other document to the effect that a breach of contract or a default shall occur or be deemed to occur as a result of the transfer and vesting or deemed transfer and vesting of the undertakings in ICBC (Asia), and to which Belgian Bank, Hong Kong Branch or ICBC (Asia) or any of their respective subsidiaries is a party, or to which Belgian Bank is a party but the rights, liabilities, or any chose in action under or established by such contract or other document forms part of the undertakings, shall be deemed by this Ordinance to have been waived.

13. Evidence: books and documents

(1) All books and other documents which would, before the appointed day, have been evidence in respect of any matter for or against Belgian Bank, Hong Kong Branch shall be admissible in evidence in respect of the same matter for or against ICBC (Asia).

(2) In this section, “documents” (文件) has the same meaning as in section 46 of the Evidence Ordinance (Cap. 8).

14. Part III of Evidence Ordinance (Cap. 8)

(1) On and from the appointed day, Part III of the Evidence Ordinance (Cap. 8) shall apply to the banker’s records of Belgian Bank, Hong Kong Branch vested or deemed to be vested in ICBC (Asia) by virtue of this Ordinance, and to entries made in those records before the appointed day, as if such records were the records of ICBC (Asia).

(2) For the purposes of section 20 of the Evidence Ordinance (Cap. 8), banker’s records which are deemed to have become the banker’s records of ICBC (Asia) by virtue of this Ordinance shall be deemed to have been the ordinary banker’s records of ICBC (Asia) at the time of the making of any

等紀錄須當作為在該記項作出時已屬中國工商(亞洲)的普通銀行紀錄，而任何該等記項須當作為在慣常及通常業務運作中作出者。

(3) 就《證據條例》(第 8 章)第 40 及 41 條而言，先前由華比香港分行保管或控制的文件，均憑藉本條例當作為先前由中國工商(亞洲)保管或控制的文件。

(4) 在本條中，“銀行紀錄”(banker's records)須按照《證據條例》(第 8 章)第 2 條解釋。

15. 轉歸和移轉的證據

(1) 就所有目的而言，出示本條例的政府印務局文本，即為業務或業務的任何部分按照本條例的條文轉歸和移轉予或當作轉歸和移轉予中國工商(亞洲)的確證。

(2) 在不影響第(1)款的一般性的原則下——

- (a) 本條例的政府印務局文本連同刊登指定日期公告的證據，就憑藉本條例移轉予和轉歸或當作轉歸中國工商(亞洲)的註冊證券，就所有目的而言，具有作為就該等註冊證券從華比香港分行移轉予中國工商(亞洲)而妥為簽立的移轉文書的效用；
- (b) 任何契據或其他文件如在指定日期當日或之後訂立或簽立，而中國工商(亞洲)或華比香港分行藉該契據或文件而單獨或聯同其他人將華比香港分行在緊接指定日期之前單獨或聯同其他人持有並屬業務組成部分的財產轉易或移轉予任何人(不論是否為代價而作出)，或其意是藉該契據或文件而單獨或聯同其他人將該財產轉易或移轉予任何人(不論是否為代價而作出)，或藉該契據或文件而單獨或聯同其他人申請註冊為該財產的持有人或所有人，則該契據或文件即為華比香港分行對該財產持有的權益根據本條例轉歸或當作轉歸中國工商(亞洲)的充分證據；
- (c) 如中國工商(亞洲)或華比香港分行在指定日期當日或之後有其他交易或看來是交易的交易，而該交易所涉及或關乎的財產或法律責任在緊接指定日期之前是華比香港分行的財產或法律責任並屬業務的組成部分，則為有關交易的其他一方或透過或藉着該一方提出申索的人的利益起見，

entry therein which purports to have been made before the appointed day, and any such entry shall be deemed to have been made in the usual and ordinary course of business.

(3) For the purposes of sections 40 and 41 of the Evidence Ordinance (Cap. 8), documents previously in the custody or control of Belgian Bank, Hong Kong Branch shall by virtue of this Ordinance be deemed to be documents previously in the custody or control of ICBC (Asia).

(4) In this section, “banker’s records” (銀行紀錄) shall be construed in accordance with section 2 of the Evidence Ordinance (Cap. 8).

15. Evidence of vesting and transfer

(1) The production of a Government Printer’s copy of this Ordinance shall, for all purposes, be conclusive evidence of the vesting and transfer or deemed vesting and transfer of the undertakings, or any part of them, in ICBC (Asia) in accordance with the provisions of this Ordinance.

(2) Without prejudice to the generality of subsection (1)—

- (a) a Government Printer’s copy of this Ordinance, together with evidence of publication of notice of the appointed day, shall, in relation to any registered securities transferred to, and vested or deemed to be vested in, ICBC (Asia) by virtue of this Ordinance, operate for all purposes as a duly executed instrument of transfer in respect of the transfer of such registered securities from Belgian Bank, Hong Kong Branch to ICBC (Asia);
- (b) any deed or other document made or executed on or after the appointed day, whereby ICBC (Asia) or Belgian Bank, Hong Kong Branch, whether alone or jointly with any other person, conveys or transfers, or purports to convey or transfer, to any person (whether for consideration or not), or applies to be registered as the holder or proprietor of, any property held by Belgian Bank, Hong Kong Branch immediately before the appointed day and forming part of the undertakings, whether alone or jointly with any other person, shall be sufficient evidence that the interest of Belgian Bank, Hong Kong Branch in that property is vested or deemed to be vested in ICBC (Asia) under this Ordinance;
- (c) where there is any other transaction or purported transaction by ICBC (Asia) or Belgian Bank, Hong Kong Branch on or after the appointed day in connection with, or in relation to, any property or liabilities which are property or liabilities of Belgian Bank, Hong Kong Branch immediately before that day and forming part of the undertakings, it shall be deemed in favour of any other party to the transaction, or any person claiming

中國工商(亞洲)須當作有全面的權力及權限進行該宗交易，猶如該等財產或法律責任已根據本條例轉歸或當作轉歸中國工商(亞洲)一樣；

(d) 凡有由中國工商(亞洲)或代表中國工商(亞洲)在任何時候發出的證明書，證明其內指明的財產或法律責任(該財產或法律責任在緊接指定日期之前為華比香港分行的財產或法律責任)根據本條例當作或不當作(視屬何情況而定)轉歸中國工商(亞洲)者，該證明書就所有目的而言均為它所證明的事實的不可推翻的證據。

(3) 第(2)(c)或(d)款並不影響中國工商(亞洲)及華比香港分行就或看來已就它們任何一方在涉及或關乎任何財產或法律責任所作出的任何事情而對另一方所負的法律責任。

(4) 在第(2)款中——

(a) “轉易”(convey)包括按揭、押記、租賃、允許、藉轉歸聲明或轉歸文書而作出的轉歸、卸棄、讓予或其他方式的轉易；及

(b) “註冊證券”(registered securities)指股份、股額、債權證、貸款、債權證明書、單位信託計劃中的單位或受該項計劃的信託所規限的投資的其他股份，以及其他各類可轉讓而持有人是名列登記冊(不論登記冊是否在香港備存)的證券。

(5) 本條不適用於屬第5(2)條範圍內的財產。

16. 土地權益

(1) 土地權益憑藉本條例轉歸或當作轉歸中國工商(亞洲)一事——

(a) 就《業主與租客(綜合)條例》(第7章)第53(4)(a)或(7)(a)條而言，並不構成該權益的取得、處置、轉讓、移轉、或放棄管有該權益；

(b) 就《業主與租客(綜合)條例》(第7章)第6(1)(b)條而言，並不構成該權益的轉讓或分租，亦不構成轉讓或分租該權益的協議；

(c) 並無將租賃權益併入其預期的復歸權的效用；

through or under him, that ICBC (Asia) has full power and authority for that transaction as if the property or liabilities were vested or deemed to be vested in it under this Ordinance;

- (d) a certificate given by or on behalf of ICBC (Asia) at any time that any property or liabilities specified in the certificate (which property or liabilities immediately before the appointed day were the property or liabilities of Belgian Bank, Hong Kong Branch) are or, as the case may be, are not, deemed to be vested in ICBC (Asia) under this Ordinance, shall be conclusive evidence for all purposes of the fact so certified.

(3) Nothing in subsection (2)(c) or (d) shall affect the liability of ICBC (Asia) and Belgian Bank, Hong Kong Branch to each other in respect of anything done, or purporting to have been done, by any of them in connection with, or in relation to, any property or liabilities.

(4) In subsection (2)—

- (a) “convey” (轉易) includes mortgage, charge, lease, assent, vest by way of vesting declaration or vesting instrument, disclaimer, release or otherwise assure; and
- (b) “registered securities” (註冊證券) means shares, stocks, debentures, loans, bonds, units of a unit trust scheme or other shares of the investments subject to the trusts of such a scheme, and other securities of any description which are transferable and the holders of which are entered in a register (whether maintained in Hong Kong or not).

(5) Nothing in this section applies to any property falling within section 5(2).

16. Interests in land

(1) The vesting or deemed vesting in ICBC (Asia) of an interest in land by virtue of this Ordinance shall not—

- (a) constitute an acquisition, disposal, assignment, transfer or parting with possession of that interest for the purposes of section 53(4)(a) or (7)(a) of the Landlord and Tenant (Consolidation) Ordinance (Cap. 7);
- (b) constitute an assignment or underlease of, or an agreement to assign or underlet, that interest for the purposes of section 6(1)(b) of the Landlord and Tenant (Consolidation) Ordinance (Cap. 7);
- (c) operate so as to merge any leasehold interest in the reversion expectant on it;

- (d) 就關乎該權益或影響該權益的文書所載的條文而言，並不構成對該權益作出轉讓、移轉、轉予、放棄管有、作出處理或其他產權處置；
- (e) 並無違反禁止讓與的契諾或條件的效果；
- (f) 並不導致任何權利的喪失，亦不引致損害賠償或其他訴訟權利的產生；
- (g) 並不令任何合約或抵押權益失效或獲得解除；或
- (h) 並不終絕、影響、更改、縮減或延遲該權益的優先權，不論該優先權是根據《土地註冊條例》(第 128 章)、普通法或衡平法而存在的。

(2) 所有在緊接指定日期之前以華比香港分行或 **Belgian Bank** (無論是單獨或聯同其他人) 的名義就與土地或土地權益有關的文書而作出的現有註冊，在指定日期當日並自指定日期起，均須在猶如已將“**Industrial and Commercial Bank of China (Asia) Limited** 中國工商銀行(亞洲)有限公司”的名稱而非華比香港分行或 **Belgian Bank** (視屬何情況而定) 的名稱記入土地登記冊的情況下解釋和具有效力。

(3) 為使中國工商(亞洲)能夠在它認為合適時，將憑藉本條例移轉予和轉歸或當作轉歸中國工商(亞洲)的財產的擁有權，藉擁有權公告、契據、文書或其他方式予以完備，或使中國工商(亞洲)能夠追溯該擁有權，本條例須當作為以中國工商(亞洲)為受益人而作出的該財產的轉讓、轉易、移轉或一般產權處置的文書(視屬何情況而定)，而出示本條例的政府印務局文本，就證明或追溯以中國工商(亞洲)為擁有權的受益人的目的而言，即為本條例的不可推翻的證據。

(4) 為使公眾人士可透過在土地註冊處的關乎受本條例影響的財產或土地權益的公共紀錄而獲悉本條例的目的，中國工商(亞洲)須就憑藉本條例移轉予和轉歸或當作轉歸中國工商(亞洲)的華比香港分行的全部財產的轉歸一事，或如部分財產屬 **Belgian Bank** 代表華比香港分行持有的財產或屬業務的組成部分的財產，則為 **Belgian Bank** 的該等財產的轉歸一事，將本條例的政府印務局文本，針對憑藉本條例移轉予和轉歸或當作轉歸中國工商(亞洲)的財產，在土地註冊處註冊，或安排將該文本針對該財產在土地註冊處註冊。

(5) 為免生疑問，中國工商(亞洲)及華比香港分行並不因本條而免受《印花稅條例》(第 117 章)的條文所規限。

- (d) constitute an assignment, transfer, devolution, parting with possession, dealing with or other disposition of that interest for the purposes of any provision contained in any instrument concerning or affecting that interest;
- (e) operate as a breach of covenant or condition against alienation;
- (f) give rise to any forfeiture, damages or other right of action;
- (g) invalidate or discharge any contract or security interest; or
- (h) extinguish, affect, vary, diminish or postpone any priority of that interest, whether under the Land Registration Ordinance (Cap. 128), at law or in equity.

(2) All existing registrations of any instruments relating to land or interests in land that are in the name of Belgian Bank, Hong Kong Branch or Belgian Bank (whether alone or with any other person), immediately before the appointed day, shall be construed and have effect on and from the appointed day as if the name “Industrial and Commercial Bank of China (Asia) Limited 中國工商銀行(亞洲)有限公司” had been entered on the land register instead of the name of Belgian Bank, Hong Kong Branch, or as the case may be, Belgian Bank.

(3) To enable ICBC (Asia) to complete title, if thought fit, to any property transferred to it and vested or deemed to be vested in it by virtue of this Ordinance by notice of title, deed, instrument or otherwise, or to deduce title, this Ordinance shall be deemed to be an assignment, conveyance, transfer or, as the case may be, an instrument of a general disposition of such property in favour of ICBC (Asia) and the production of a Government Printer’s copy of this Ordinance shall be conclusive evidence of this Ordinance for the purpose of proving or deducing title in favour of ICBC (Asia).

(4) For the purpose of enabling the public to be informed of this Ordinance through public records at the Land Registry in relation to the properties or interests in land affected by this Ordinance, ICBC (Asia) shall register or cause to be registered in the Land Registry a Government Printer’s copy of this Ordinance against a property transferred to it and vested or deemed to be vested in it by virtue of this Ordinance in respect of the vesting of all the properties of Belgian Bank, Hong Kong Branch, or Belgian Bank, in the case of some properties, held on behalf of Belgian Bank, Hong Kong Branch or which form part of the undertakings, transferred to and vested or deemed to be vested in ICBC (Asia) by virtue of this Ordinance.

(5) For the avoidance of doubt, nothing in this section shall exempt ICBC (Asia) and Belgian Bank, Hong Kong Branch from the provisions of the Stamp Duty Ordinance (Cap. 117).

17. 關於其他成文法則的保留條文

中國工商(亞洲)或華比香港分行或其各自的任何附屬公司，並不因本條例而免受任何規管它們任何一方的業務經營的成文法則的條文所規限。

18. 關於公司的保留條文

本條例並不影響中國工商(亞洲)修改其組織章程大綱及組織章程細則的權力，或處置或處理其財產、抵押權益或法律責任，或經營或不再繼續經營其任何部分的業務的權力；而本條例亦不影響 Belgian Bank 在指定日期之前修改其組織章程大綱及組織章程細則的權力，或在指定日期之前處置或處理其財產、抵押權益或法律責任的權力。

19. 保留條文

本條例的條文不影響亦不得當作影響中央或香港特別行政區政府根據《基本法》和其他法律的規定所享有的權利或任何政治體或法人團體或任何其他人的權利，但本條例所述及者和經由、透過或藉著他們提出申索者除外。

摘要說明

本條例草案的目的是將華比香港分行的業務移轉予中國工商銀行(亞洲)有限公司。中國工商銀行(亞洲)有限公司及 Belgian Bank 均為根據《銀行業條例》(第 155 章)獲認可的銀行。中國工商銀行(亞洲)有限公司在香港成立為法團，而 Belgian Bank 是在比利時成立為有限法律責任公司的法團。

2. 本條例草案就華比香港分行的業務在指定日期當日轉歸或當作轉歸中國工商銀行(亞洲)有限公司(草案第 5 條)，並就撤銷 Belgian Bank 的銀行牌照(草案第 4 條)等事訂定條文。本條例草案亦載有若干補充條文，當中包括轉歸在信託及遺囑方面的效力(草案第 6 條)、中國工商銀行(亞洲)有限公司及華比香港分行的會計處理(草案第 8

17. Saving for other enactments

Nothing in this Ordinance shall exempt ICBC (Asia) or Belgian Bank, Hong Kong Branch or any subsidiary of ICBC (Asia) or Belgian Bank, Hong Kong Branch from the provisions of any enactment regulating the carrying on of the business of any of them.

18. Saving for companies

Nothing in this Ordinance shall prejudice the powers of ICBC (Asia) to alter its memorandum and articles of association or to dispose of, or deal with, its property, security interests or liabilities or to carry on or discontinue any part of its business; and nothing in this Ordinance shall prejudice the powers of Belgian Bank to alter its memorandum and articles of association or to dispose of, or deal with, its property, security interests or liabilities before the appointed day.

19. Saving

Nothing in this Ordinance shall affect or be deemed to affect the rights of the Central Authorities or the Government of the Hong Kong Special Administrative Region under the Basic Law and other laws, or the rights of any body politic or corporate or of any other person except such as are mentioned in this Ordinance and those claiming by, from or under them.

Explanatory Memorandum

The purpose of this Bill is to transfer the undertakings of the Belgian Bank, Hong Kong Branch to Industrial and Commercial Bank of China (Asia) Limited. Industrial and Commercial Bank of China (Asia) Limited and Belgian Bank are banks authorized under the Banking Ordinance (Cap. 155). Industrial and Commercial Bank of China (Asia) Limited is incorporated in Hong Kong and Belgian Bank is incorporated as a limited liability company in Belgium.

2. The Bill provides for the vesting or deemed vesting of the undertakings of the Belgian Bank, Hong Kong Branch in Industrial and Commercial Bank of China (Asia) Limited on the appointed day (clause 5), for the revocation of the banking licence of Belgian Bank (clause 4) and contains a number of supplementary provisions relating, inter alia, to the effect of the vesting in relation to trusts and wills (clause 6), the accounting treatment of Industrial and Commercial Bank of China (Asia) Limited and Belgian Bank, Hong Kong

條)、課稅事宜(草案第 9 條)、與客戶、借款人、僱員及其他第三方的關係(草案第 7、10、11 及 12 條)以及證據(草案第 13 至 15 條)的條文。

中國工商銀行(亞洲)有限公司
Belgian Bank
的代表律師
富而德律師事務所

Branch (clause 8), taxation matters (clause 9), the relationship with customers, borrowers, employees and other third parties (clauses 7, 10, 11 and 12), and evidence (clauses 13 to 15).

FRESHFIELDS BRUCKHAUS
DERINGER
Solicitors for
Industrial and Commercial Bank
of China (Asia) Limited
Belgian Bank