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立法會  
財經事務委員會  
**Legislative Council**  
**Panel on Financial Affairs**

二零零七年五月七日會議  
**Meeting on 7 May 2007**

重寫《公司條例》  
**Rewrite of the Companies Ordinance**

財經事務及庫務局  
**Financial Services and the Treasury Bureau**  
[www.fstb.gov.hk](http://www.fstb.gov.hk)

## 重寫《公司條例》：目的

### ***CO Rewrite: Purpose***

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- 增強香港作為國際商貿及金融中心的競爭力和吸引力  
Enhance Hong Kong's competitiveness and attractiveness as an international business and financial centre
- 參考可資比較的司法管轄區的經驗，將本港公司法例現代化  
Modernize our company law in light of the experiences of comparable jurisdictions

## 主要考慮因素

# ***Key Considerations***

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- 照顧中小型企業的需要  
Cater for the needs of small and medium-sized enterprises
- 加強企業管治  
Enhance corporate governance
- 鼓勵使用資訊科技  
Encourage the use of information technology
- 改善條文的編排，並將語文現代化  
Improved the structure and modernize the language
- 參考主要的普通法司法管轄區（例如澳洲、新加坡及英國）的經驗  
Benchmark Hong Kong against major common law jurisdictions e.g. Australia, Singapore and the United Kingdom



# 第一階段：時間表

## 1st Phase: Timeframe

- 研究、諮詢和草擬工作（包括諮詢公司法改革常務委員會和諮詢小組；就某些專題進行公眾諮詢）  
Research, consultations and drafting (incl. consulting the SCCLR and Advisory Groups; topical public consultations)  
二零零六年年中至二零零九年年中  
mid 2006 – mid 2009
- 就白紙條例草案進行公眾諮詢  
Consult the public on the White Bill  
二零零九年年中至年底  
mid – end 2009
- 修訂白紙條例草案  
Revise the White Bill  
二零一零年上半年  
1st half 2010
- 向立法會提交新《公司條例草案》  
Introduce the New Companies Bill into the LegCo  
二零一零年第三季  
Q3 2010

# 公司條例草案專責小組

## *Companies Bill Team*

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- 立法會財務委員會於2006年1月13日批准撥出額外資源進行第一階段重寫工作  
Additional resources approved by LegCo Finance Committee on 13 January 2006 for Phase I rewrite
  
- 公司條例草案專責小組於2006年年中成立，並已全力展開工作  
A Companies Bill Team (“CBT”) was formed in mid-2006 and is operating at full strength
  - 14名人員：5人來自財經事務科及9人來自公司註冊處  
14 officers: 5 from FSB and 9 from the Companies Registry
  
  - 7名律政司的律政人員提供支援  
Supported by 7 legal officers in the Department of Justice
  
  - 外聘法律顧問  
External legal consultant

# 新《公司條例草案》的架構

## *Framework of the New Companies Bill*

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- 暫定有22個部分  
Tentatively, there will be 22 parts
- 清盤和無力償債條文將於第二階段重寫工作處理  
Winding-up / insolvency-related provisions to be covered under Phase II of the rewrite

# 諮詢小組

## *Advisory Groups (AGs)*

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- 諮詢小組 1: 關於股本，利潤及資產分發和押記條文  
AG 1: Share capital, distribution of profits and assets and charges provisions
  
- 諮詢小組 2: 關於公司的組成、註冊和重新註冊，以及公司會議和行政的條文  
AG 2: Company formation, registration, re-registration, and company meeting and administrative provisions
  
- 諮詢小組 3: 與董事和高級人員有關的條文  
AG 3: Directors and officers related provisions
  
- 諮詢小組 4: 關於審查、調查、罪行和懲罰條文  
AG 4: Inspections, investigations and offences and punishment provisions

成員來自有關的專業團體、商會、公司法學者、公司法改革常務委員會成員和有關的政府部門／機構的代表

Members are from relevant professional bodies and business organizations, company law academics, SCCLR members and government representatives.



## 諮詢小組工作 AGs' Work

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- 自2006年十月起陸續展開工作，至今共舉行了18次會議，討論了11個課題

Started work in phases since October 2006 and convened 18 meetings with 11 subjects discussed

- 諮詢小組的工作進展大致合乎預期計劃

Progress of AGs are in line with our planned timetable

# 公司法改革常務委員會

## *The Standing Committee on Company Law Reform (SCCLR)*

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- 在一九八四年成立，主要負責向財政司司長提供修訂《公司條例》的意見

Established in 1984 to advise the FS mainly on amendments to the Companies Ordinance

- 在重寫中擔當重要的角色，就重寫條例工作所提出的主要建議（包括諮詢小組提出的建議）提供意見

A key body to advise on all major rewrite proposals, including recommendations by the AGs

## 專題公眾諮詢

### *Topical Public Consultants*

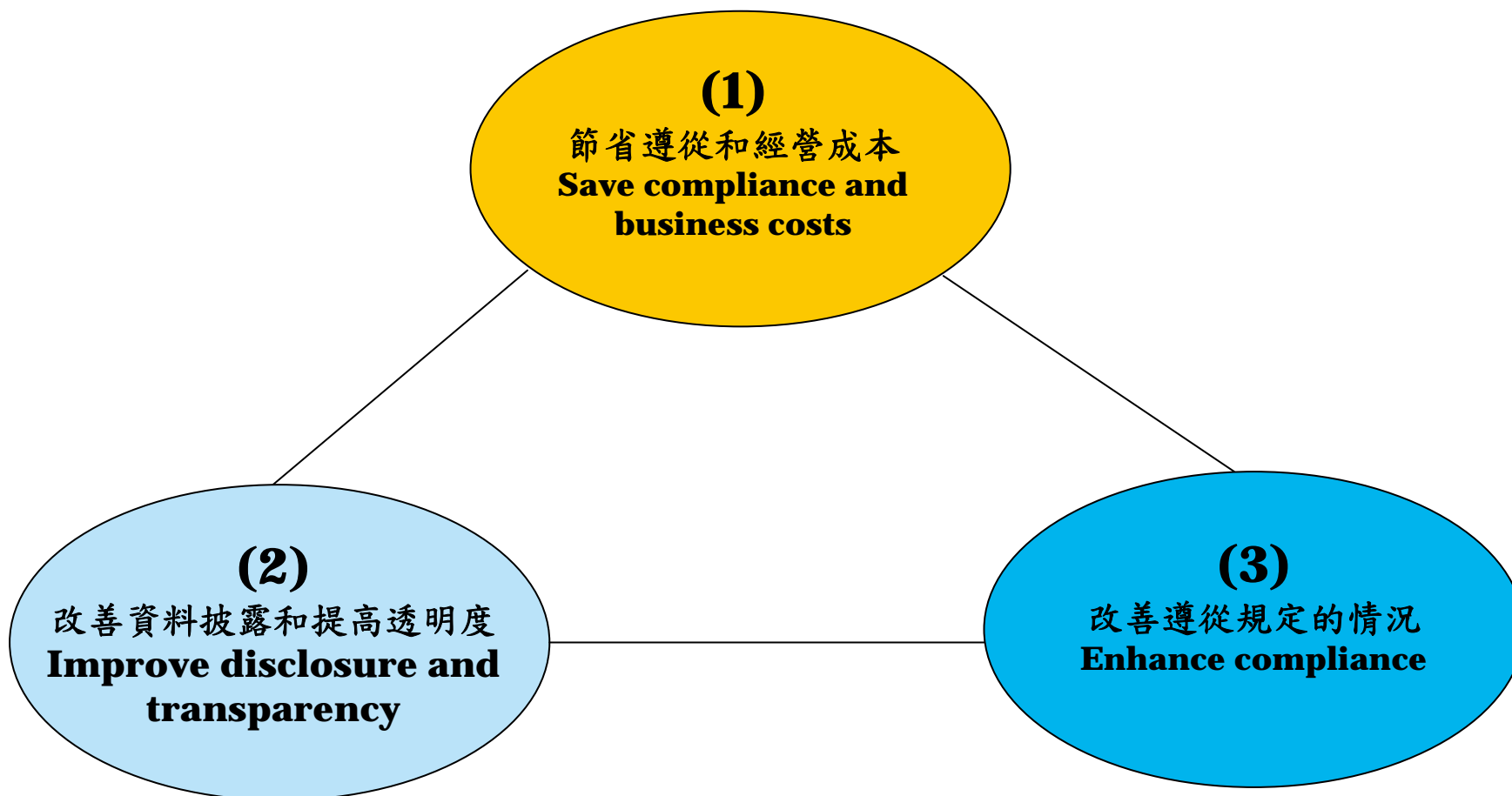
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- 會計及審計條文  
Accounting and Auditing Provisions  
2007年3月29日 - 2007年6月29日  
29 March - 29 June 2007
  
- 股本、利潤及資產的分發  
Share Capital, Distribution of Profits and Assets  
2008年初  
Early 2008
  
- 公司押記  
Company Charges  
2008年初  
Early 2008

# 我們的目標

## *Our Aims*

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## (1) 節省遵從和經營成本

# Save Compliance and Business Costs

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- 讓更多私人公司可遵從簡化的匯報和披露規定  
Enable more private companies to take advantage of **simplified reporting and disclosure requirements**
- 使有關財務摘要報告的條文更簡便易行  
Make the **summary financial report** provisions more user-friendly
- 控股公司如已把本身的資產負債表列為集團帳目的註釋，可獲免除擬備本身帳目的責任  
Relieve a holding company from the obligation to prepare its own accounts, provided that the company has included its own balance sheet as a note to its group accounts

## (2) 改善資料披露和提高透明度

### *Improve Disclosure and Transparency*

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- 董事報告書須包括：

The **directors' report** should include:

- 提供更具分析性和前瞻性的**業務回顧**(主要就公眾公司而言)；a more forward-looking, analytical and informative **business review** (mainly in the case of public companies)
- **董事就向核數師披露資料一事作出陳述**，目的是協助核數師取得所有相關的核數資料  
a **statement by directors concerning disclosure of information to auditors**, so as to facilitate the latter to obtain all relevant audit information

- 使**董事酬金**條文更為精簡和現代化

Modernise and streamline the provisions on **directors' remuneration**

- 明確訂定有關**公司財政年度**的條文

Provide explicitly for a **company's financial year**

### (3) 改善遵從規定的情況

## *Enhance Compliance*

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- **加強核數師的權力**，例如擴大核數師向公司僱員及其他相關人士索取公司資料的權利  
**Enhance auditors' rights**, e.g. expand auditors' right to obtain company information from the employees of a company and other relevant persons
- **擴大核數師的責任**，例如要求所有退任核數師作出陳述，說明他認為與其停任該職有關的情況  
**Increase auditors' responsibilities**, e.g. requiring all outgoing auditors to provide a statement of the circumstances connected with his ceasing to hold office
- 檢討《公司條例》的**會計披露規定**(例如附表10和附表11)、《香港財務報告準則》和《中小企財務報告準則》的相對角色  
Review the relative roles of the **accounting disclosure requirements** in the Companies Ordinance, e.g. the **Tenth and Eleventh Schedules**, the **Hong Kong Financial Reporting Standards** and the **Small and Medium-sized Entities Financial Reporting Standards**

多謝各位  
*Thank you*