

[附屬法例]

公司條例 (豁免公司及招股章程遵從條文) 公告

(第 32 章第 38A 及 342A 條)

[2001 年 5 月 11 日]

1. (已失時效而略去)

2. 釋義

在本公告中——

“《上市規則》”(listing rules) 指認可交易所根據《證券及期貨條例》(第 571 章) 第 23 條訂立以管限證券在該交易所營辦的證券市場上市事宜的規則；

“創業板”(GEM) 指稱為創業板市場的認可證券市場。

(2002 年第 5 號第 407 條)

3. (由 2004 年第 181 號法律公告廢除)

4. 豁免遵從雙語招股章程的規定

(1) 凡——

(a) 擬藉公開發出招股章程而就根據本條例成立的公司的股份或債權證作出要約；及

(b) 有關股份或債權證已獲認可交易所批准在其營辦的證券市場上市，
(2002 年第 5 號第 407 條)

則在符合第 (3) 款所指明的條件下，該招股章程獲豁免而無需遵從本條例第 38(1) 條的規定，豁免範圍是該章程無需以英文擬備而載有中文譯本，或以中文擬備而載有英文譯本 (視屬何情況而定)。

[Subsidiary]

COMPANIES ORDINANCE (EXEMPTION OF COMPANIES AND PROSPECTUSES FROM COMPLIANCE WITH PROVISIONS) NOTICE

(Cap. 32 sections 38A and 342A)

[11 May 2001]

1. (Omitted as spent)

2. Interpretation

In this Notice—

“GEM”(創業板) means the recognized stock market called the Growth Enterprise Market;

“listing rules”(《上市規則》) means the rules made under section 23 of the Securities and Futures Ordinance (Cap. 571) by a recognized exchange company that governs the listing of securities on a stock market it operates.

(5 of 2002 s. 407)

3. (Repealed L.N. 181 of 2004)

4. Exemptions from bilingual prospectus requirements

(1) Where—

(a) it is proposed to offer any shares in or debentures of a company incorporated under the Ordinance by a prospectus issued generally; and

(b) the shares or debentures have been approved by a recognized exchange company for listing on a stock market it operates, (5 of 2002 s. 407)

then, subject to the conditions specified in subsection (3), the prospectus is exempted from compliance with the requirements of section 38(1) of the Ordinance to the extent that it does not have to be in the English language and contain a Chinese translation, or to be in the Chinese language and contain an English translation, as the case may be.

[附屬法例]

(2) 凡——

- (a) 擬藉公開發出招股章程而就在香港以外地方成立為法團的公司的股份或債權證作出要約；及
- (b) 有關股份或債權證已獲認可交易所批准在其營辦的證券市場上市，
(2002 年第 5 號第 407 條)

則在符合第 (3) 款所指明的條件下，該招股章程獲豁免而無需遵從本條例第 342(1)(b) 條的規定，豁免範圍是該章程無需以英文擬備而載有中文譯本，或以中文擬備而載有英文譯本 (視屬何情況而定)。

(3) 第 (1) 及 (2) 款所提述的條件是——

- (a) 該公司必須是適用於第 (1)(b) 或 (2)(b) 款 (視屬何情況而定) 所提述的證券市場的上市規則所指的新申請人；及 (2002 年第 5 號第 407 條)
- (b) 以英文擬備的招股章程及其中文譯本，或以中文擬備的招股章程及其英文譯本 (視屬何情況而定)，必須同時在該公司 (或由他人代該公司) 派發該招股章程的每一個地方供公眾取閱。

(4) 就第 (1) 及 (2) 款而言，根據本條就本條例第 38(1) 及 342(1)(b) 條給予的豁免，對本條例附表 3 的任何規定均無效力。

5. 對創業板公司的豁免

(1) 凡——

- (a) 擬藉公開發出招股章程而就根據本條例成立的公司的股份或債權證作出要約；及
- (b) 有關股份或債權證已獲營辦創業板的認可交易所批准在創業板上市，
(2002 年第 5 號第 407 條)

而該招股章程符合經第 (3) 款修改的本條例附表 3 第 27 及 31 段及 (如適用的話) 第 32 及 33 段的規定，則該招股章程獲豁免而無需就本條例附表 3 第 27 及 31 段及 (如適用的話) 第 32 及 33 段遵從本條例第 38(1) 條的規定。

(2) 凡——

- (a) 擬藉公開發出招股章程而就在香港以外地方成立為法團的公司的股份或債權證作出要約；及

[Subsidiary]

(2) Where—

- (a) it is proposed to offer any shares in or debentures of a company incorporated outside Hong Kong by a prospectus issued generally; and
- (b) the shares or debentures have been approved by a recognized exchange company for listing on a stock market it operates, (5 of 2002 s. 407)

then, subject to the conditions specified in subsection (3), the prospectus is exempted from compliance with the requirements of section 342(1)(b) of the Ordinance to the extent that it does not have to be in the English language and contain a Chinese translation, or to be in the Chinese language and contain an English translation, as the case may be.

(3) The conditions referred to in subsections (1) and (2) are that—

- (a) the company must be a new applicant in the context of the listing rules applicable to the stock market referred to in subsection (1)(b) or (2)(b), as the case may be; and (5 of 2002 s. 407)
- (b) copies of the prospectus in the English language and of its Chinese translation, or copies of the prospectus in the Chinese language and of its English translation, as the case may be, must be made available to the public at the same time at each place where the prospectus is distributed by or on behalf of the company.

(4) For the purposes of subsections (1) and (2), the exemption in respect of sections 38(1) and 342(1)(b) of the Ordinance under this section has no effect with regard to the requirements of the Third Schedule to the Ordinance.

5. Exemptions for GEM companies

(1) Where—

- (a) it is proposed to offer any shares in or debentures of a company incorporated under the Ordinance by a prospectus issued generally; and
- (b) the shares or debentures have been approved by the recognized exchange company that operates GEM for listing on GEM, (5 of 2002 s. 407)

the prospectus is exempted from compliance with the requirements of section 38(1) of the Ordinance, in relation to paragraphs 27 and 31 and, if applicable, paragraphs 32 and 33 of the Third Schedule to the Ordinance, if it complies with the requirements of those paragraphs as modified by subsection (3).

(2) Where—

- (a) it is proposed to offer any shares in or debentures of a company incorporated outside Hong Kong by a prospectus issued generally; and

[附屬法例]

- (b) 有關股份或債權證已獲營辦創業板的認可交易所批准在創業板上市，
(2002 年第 5 號第 407 條)

而該招股章程符合經第 (3) 款修改的本條例附表 3 第 27 及 31 段及 (如適用的話) 第 32 及 33 段的規定，則該招股章程獲豁免而無需就本條例附表 3 第 27 及 31 段及 (如適用的話) 第 32 及 33 段遵從本條例第 342(1)(b) 條的規定。

(3) 就第 (1) 及 (2) 款而言，本條例附表 3 第 27、31、32 及 33 段予以修改，在該等段落中凡提述“3 年”及“3 個財”之處，分別代以“2 年”及“2 個財”。

6. 就營運租約估值的豁免

(1) 凡——

- (a) 擬藉公開發出招股章程而就根據本條例成立的公司的股份或債權證作出要約；及
(b) 有關股份或債權證已獲認可交易所批准在其營辦的證券市場上市，
(2002 年第 5 號第 407 條)

則在符合第 (3) 款所指明的條件下，該招股章程獲豁免而無需在該公司或其任何附屬公司作為在營運租約下的承租人在土地或建築物中的權益方面就本條例附表 3 第 34(2) 段遵從本條例第 38(1) 條的規定。

(2) 凡——

- (a) 擬藉公開發出招股章程而就在香港以外地方成立為法團的公司的股份或債權證作出要約；及
(b) 有關股份或債權證已獲認可交易所批准在其營辦的證券市場上市，
(2002 年第 5 號第 407 條)

則在符合第 (3) 款所指明的條件下，該招股章程獲豁免而無需在該公司或其任何附屬公司作為在營運租約下的承租人在土地或建築物中的權益方面就本條例附表 3 第 34(2) 段遵從本條例第 342(1)(b) 條的規定。

- (3) 第 (1) 及 (2) 款所提述的條件是——

[Subsidiary]

- (b) the shares or debentures have been approved by the recognized exchange company that operates GEM for listing on GEM, (5 of 2002 s. 407)

the prospectus is exempted from compliance with the requirements of section 342(1)(b) of the Ordinance, in relation to paragraphs 27 and 31 and, if applicable, paragraphs 32 and 33 of the Third Schedule to the Ordinance, if it complies with the requirements of those paragraphs as modified by subsection (3).

(3) For the purposes of subsections (1) and (2), paragraphs 27, 31, 32 and 33 of the Third Schedule to the Ordinance are modified so that for any reference to “3 preceding years”, “3 financial years” and “3 years” in those paragraphs, there is substituted a reference to “2 preceding years”, “2 financial years” and “2 years” respectively.

6. Exemptions for valuation of operating leases

(1) Where—

- (a) it is proposed to offer any shares in or debentures of a company incorporated under the Ordinance by a prospectus issued generally; and
(b) the shares or debentures have been approved by a recognized exchange company for listing on a stock market it operates, (5 of 2002 s. 407)

then, subject to the conditions specified in subsection (3), the prospectus is exempted from compliance with the requirements of section 38(1) of the Ordinance, in relation to paragraph 34(2) of the Third Schedule to the Ordinance, with respect to any interest of the company, or any of its subsidiaries, in land or buildings as a lessee under an operating lease.

(2) Where—

- (a) it is proposed to offer any shares in or debentures of a company incorporated outside Hong Kong by a prospectus issued generally; and
(b) the shares or debentures have been approved by a recognized exchange company for listing on a stock market it operates. (5 of 2002 s. 407)

then, subject to the conditions specified in subsection (3), the prospectus is exempted from compliance with the requirements of section 342(1)(b) of the Ordinance, in relation to paragraph 34(2) of the Third Schedule to the Ordinance, with respect to any interest of the company, or any of its subsidiaries, in land or buildings as a lessee under an operating lease.

- (3) The conditions referred to in subsections (1) and (2) are that—

[附屬法例]

- (a) 該公司或其任何附屬公司在有關土地或建築物方面的權益的價值，已按適用於第 (1)(b) 或 (2)(b) 款 (視屬何情況而定) 所提述的證券市場的上市規則的規定，由獨立而合資格的估值師釐定； (2002 年第 5 號第 407 條)
- (b) 如此釐定的權益價值是零；
- (c) 一份臚列本條例附表 3 第 34(2) 段所規定的資料的估值師報告——
- (i) 在有關招股章程發出前，已提供予第 (1)(b) 或 (2)(b) 款 (視屬何情況而定) 所提述的認可交易所；及 (2002 年第 5 號第 407 條)
- (ii) 在該招股章程內已有提及，並可供公眾查閱；及
- (d) 該招股章程載有該項豁免所涵蓋的該公司及其附屬公司在該土地或建築物中的一切權益的撮要。
- (4) 在本條中——
- “營運租約” (operating lease) 指一項租約，而某土地或建築物的權益是根據該租約租出的，此外——
- (a) 該租約並不賦予承租人在沒有出租人的同意下，將該等權益轉讓、分租、按揭或以其他方式處置的單方面權利；
- (b) 該租約的租期大幅短於該土地或建築物的估計有用經濟壽命；及
- (c) 擁有該土地或建築物的實質風險及回報，並未曾由亦不擬由出租人轉予承租人。

7. (由 2004 年第 181 號法律公告廢除)

8. 對關乎不擬上市的債權證的要約的招股章程作出的豁免

(1) 凡——

- (a) 擬藉公開發出招股章程而就根據本條例成立的公司的債權證作出要約；及
- (b) 有關債權證不會在認可證券市場上市，

則在第 (3) 款的規限下，該招股章程獲豁免而無需就本條例附表 3 第 4、5、12(1)、13、14、15、16、19、22、26(b)、31 及 45 段遵從本條例第 38(1) 條的規定。

[Subsidiary]

- (a) the value of the interest of the company, or any of its subsidiaries, in the land or buildings has been determined by an independent qualified valuer as required by the listing rules applicable to the stock market referred to in subsection (1)(b) or (2)(b), as the case may be; (5 of 2002 s. 407)
- (b) the value of the interest so determined is zero;
- (c) a report of the valuer setting out the particulars required by paragraph 34(2) of the Third Schedule to the Ordinance—
- (i) has been made available to the recognized exchange company referred to in subsection (1)(b) or (2)(b), as the case may be before the prospectus is issued; and (5 of 2002 s. 407)
- (ii) is referred to in the prospectus and made available to the public for inspection; and
- (d) a summary of all interests of the company and its subsidiaries in the land or buildings covered by the exemption is included in the prospectus.
- (4) In this section—
- “operating lease” (營運租約) means a lease under which an interest in land or buildings is leased, and—
- (a) the lease confers on the lessee no unilateral right to transfer, sublet, mortgage or otherwise dispose of the interest without the consent of the lessor;
- (b) the term of the lease is for a period substantially less than the estimated useful economic life of the land or buildings; and
- (c) the substantive risks and rewards of ownership of the land or buildings have not been, and are not proposed to be, transferred from the lessor to the lessee.

7. (Repealed L.N. 181 of 2004)

8. Exemptions for prospectuses relating to offers of debentures not proposed to be listed

(1) Where—

- (a) it is proposed to offer any debentures of a company incorporated under the Ordinance by a prospectus issued generally; and
- (b) the debentures will not be listed on a recognized stock market, then, subject to subsection (3), the prospectus is exempted from compliance with the requirements of section 38(1) of the Ordinance, in relation to paragraphs 4, 5, 12(1), 13, 14, 15, 16, 19, 22, 26(b), 31 and 45 of the Third Schedule to the Ordinance.

[附屬法例]

- (2) 凡——
- (a) 擬藉公開發出招股章程而就在香港以外地方成立為法團的公司的債權證作出要約；及
- (b) 有關債權證不會在認可證券市場上市，
- 則在第(3)款的規限下，該招股章程獲豁免而無需就本條例附表3第4、5、12(1)、13、14、15、16、19、22、26(b)、31及45段遵從本條例第342(1)(b)條的規定。
- (3) 就第(1)及(2)款而言——
- (a) 凡在前2年內已完成的任何交易關乎有關財產，而任何現時身為或在交易時身為有關公司的發起人、董事或有關公司擬委任為董事的人，在該交易中有任何直接或間接的利害關係，則與本條例附表3第12(1)段有關的豁免，對該附表第12(1)(c)段中關於該交易的簡要詳情的部分不具效力；
- (b) 與本條例附表3第31段有關的豁免，在以下條件符合的情況下方具效力：有關招股章程列明——
- (i) 有關公司及該招股章程提述的任何提供擔保的法團在緊接該招股章程發出前的2個財政年度的核數師報告及經審計的財務報表；或
- (ii) (如在該招股章程發出時，未備有有關公司或該等提供擔保的法團在緊接該招股章程發出前的財政年度的核數師報告或經審計的財務報表)關於該事實的陳述，以及該公司及任何該等提供擔保的法團在緊接該財政年度前的2個財政年度的核數師報告及經審計的財務報表，
- 及(如並無就一段為期2年並於該招股章程發出前的3個月終結的期間內的任何部分期間編製帳目)關於該事實的陳述；及
- (c) 與本條例附表3第45段有關的豁免，只為解釋該附表第6段而具效力，且在以下條件符合的情況下方具效力：有關自然人的營業地址已予披露，以代替披露其通常居住的地方。

(2003 年第 85 號法律公告)

[Subsidiary]

- (2) Where—
- (a) it is proposed to offer any debentures of a company incorporated outside Hong Kong by a prospectus issued generally; and
- (b) the debentures will not be listed on a recognized stock market, then, subject to subsection (3), the prospectus is exempted from compliance with the requirements of section 342(1)(b) of the Ordinance, in relation to paragraphs 4, 5, 12(1), 13, 14, 15, 16, 19, 22, 26(b), 31 and 45 of the Third Schedule to the Ordinance.
- (3) For the purposes of subsections (1) and (2)—
- (a) the exemption in relation to paragraph 12(1) of the Third Schedule to the Ordinance shall not have effect with respect to that part of paragraph 12(1)(c) of that Schedule concerning short particulars of any transaction relating to the property completed within the 2 preceding years in which any person who is, or was at the time of the transaction, a promoter or a director or proposed director of the company concerned had any interest direct or indirect;
- (b) the exemption in relation to paragraph 31 of the Third Schedule to the Ordinance shall have effect subject to the condition that there are set out in the prospectus—
- (i) the auditor's report and the audited financial statements of the company and of any guarantor corporation referred to in the prospectus for the 2 financial years immediately preceding the issue of the prospectus; or
- (ii) if the auditor's report or the audited financial statements of either the company or such guarantor corporation for the financial year immediately preceding the issue of the prospectus are not available at the time of the issue of the prospectus, a statement of that fact and the auditor's report and the audited financial statements of the company and of any such guarantor corporation for the 2 financial years immediately preceding that financial year, and, if no accounts have been made up in respect of any part of the period of 2 years ending on a date 3 months before the issue of the prospectus, a statement of that fact; and
- (c) the exemption in relation to paragraph 45 of the Third Schedule to the Ordinance shall have effect only for the purposes of the interpretation of paragraph 6 of that Schedule and subject to the condition that the business address of the natural person in question is disclosed in substitution for the place of his usual residence.

(L.N. 85 of 2003)

[附屬法例]

9. 對關乎擬上市的債權證的要約的招股章程作出的豁免

(1) 凡——

- (a) 擬藉公開發出招股章程而就根據本條例成立的公司的債權證作出要約；
- (b) 有關債權證已獲認可交易所批准在其營辦的證券市場上市；及
- (c) 有關債權證由債務證券構成，並作為此等債權證而受《有關上市規則》所規管，

則——

- (d) 在第 (3)(a) 及 (c) 款的規限下，該招股章程獲豁免而無需就本條例附表 3 第 4、5、12(1)、13、14、15、16、19、22、26(b) 及 45 段遵從本條例第 38(1) 條的規定；及
- (e) 在第 (3)(b) 款的規限下，並在符合第 (4) 款指明的條件下，該招股章程獲豁免而無需就本條例附表 3 第 1、2、8、10、11、18、23、24、25、26(a) 及 (c)、27、29、30、31、32、33(1) 及 43 段遵從本條例第 38(1) 條的規定。

(2) 凡——

- (a) 擬藉公開發出招股章程而就在香港以外地方成立為法團的公司的債權證作出要約；
- (b) 有關債權證已獲認可交易所批准在其營辦的證券市場上市；及
- (c) 有關債權證由債務證券構成，並作為此等債權證而受《有關上市規則》所規管，

則——

- (d) 在第 (3)(a) 及 (c) 款的規限下，該招股章程獲豁免而無需就本條例附表 3 第 4、5、12(1)、13、14、15、16、19、22、26(b) 及 45 段遵從本條例第 342(1)(b) 條的規定；及
- (e) 在第 (3)(b) 款的規限下，並在符合第 (4) 款指明的條件下，該招股章程獲豁免而無需就本條例附表 3 第 1、2、8、10、11、18、23、24、25、26(a) 及 (c)、27、29、30、31、32、33(1) 及 43 段遵從本條例第 342(1)(b) 條的規定。

(3) 就第 (1) 及 (2) 款而言——

[Subsidiary]

9. Exemptions for prospectuses relating to offers of debentures proposed to be listed

(1) Where—

- (a) it is proposed to offer any debentures of a company incorporated under the Ordinance by a prospectus issued generally;
- (b) the debentures have been approved by a recognized exchange company for listing on a stock market it operates; and
- (c) the debentures constitute debt securities and are regulated as such under the relevant listing rules,

then—

- (d) subject to subsection (3)(a) and (c), the prospectus is exempted from compliance with the requirements of section 38(1) of the Ordinance, in relation to paragraphs 4, 5, 12(1), 13, 14, 15, 16, 19, 22, 26(b) and 45 of the Third Schedule to the Ordinance; and
- (e) subject to subsection (3)(b) and the condition specified in subsection (4), the prospectus is exempted from compliance with the requirements of section 38(1) of the Ordinance, in relation to paragraphs 1, 2, 8, 10, 11, 18, 23, 24, 25, 26(a) and (c), 27, 29, 30, 31, 32, 33(1) and 43 of the Third Schedule to the Ordinance.

(2) Where—

- (a) it is proposed to offer any debentures of a company incorporated outside Hong Kong by a prospectus issued generally;
- (b) the debentures have been approved by a recognized exchange company for listing on a stock market it operates; and
- (c) the debentures constitute debt securities and are regulated as such under the relevant listing rules,

then—

- (d) subject to subsection (3)(a) and (c), the prospectus is exempted from compliance with the requirements of section 342(1)(b) of the Ordinance, in relation to paragraphs 4, 5, 12(1), 13, 14, 15, 16, 19, 22, 26(b) and 45 of the Third Schedule to the Ordinance; and
- (e) subject to subsection (3)(b) and the condition specified in subsection (4), the prospectus is exempted from compliance with the requirements of section 342(1)(b) of the Ordinance, in relation to paragraphs 1, 2, 8, 10, 11, 18, 23, 24, 25, 26(a) and (c), 27, 29, 30, 31, 32, 33(1) and 43 of the Third Schedule to the Ordinance.

(3) For the purposes of subsections (1) and (2)—

[附屬法例]

- (a) 凡在前 2 年內已完成的任何交易關乎有關財產，而任何現時身為或在交易時身為有關公司的發起人、董事或有關公司擬委任為董事的人，在該交易中有任何直接或間接的利害關係，則與本條例附表 3 第 12(1) 段有關的豁免，對該附表第 12(1)(c) 段中關於該交易的簡要詳情的部分不具效力；
 - (b) 與本條例附表 3 第 31、32 及 33(1) 段有關的豁免，只在以下情況下就有關招股章程而具效力：有關招股章程由曾藉公開發出招股章程而就已獲批准在某認可證券市場上市的股份或債權證作出要約的發行人發出，而該等股份或債權證繼續在該認可證券市場上市；及
 - (c) 與本條例附表 3 第 45 段有關的豁免，只為解釋該附表第 6 段而具效力，且在以下條件符合的情況下方具效力：有關自然人的營業地址已予披露，以代替披露其通常居住的地方。
- (4) 第 (1)(e) 及 (2)(e) 款提述的條件是有關招股章程——
- (a) 遵從指明規定，而有關認可交易所沒有就該等規定作出任何寬免、修改或其他免除（在該招股章程只遵從部分指明規定的範圍內，第 (1)(e) 及 (2)(e) 款所指的豁免，只就本條例附表 3 中的有關段落（即施加與該等指明規定相同或相類的規定，且屬第 (1)(e) 及 (2)(e) 款所提述者）而具效力）；及
 - (b) 遵從《有關上市規則》中所有其他適用於該招股章程的規定（但在有關認可交易所按照該等規則作出寬免或修改或以其他方式作出免除而無需遵從該等規定的範圍內則除外）。
- (5) 在本條中——
- (a) “債務證券” (debt securities) 具有《有關上市規則》給予該詞的涵義；
 - (b) “《有關上市規則》” (relevant listing rules) 指適用於第 (1)(b) 或 (2)(b) 款（視屬何情況而定）提述的證券市場的《上市規則》；

[Subsidiary]

- (a) the exemption in relation to paragraph 12(1) of the Third Schedule to the Ordinance shall not have effect with respect to that part of paragraph 12(1)(c) of that Schedule concerning short particulars of any transaction relating to the property completed within the 2 preceding years in which any person who is, or was at the time of the transaction, a promoter or a director or proposed director of the company concerned had any interest direct or indirect;
 - (b) the exemption in relation to paragraphs 31, 32 and 33(1) of the Third Schedule to the Ordinance shall have effect only in relation to prospectuses issued by an issuer who has previously offered by a prospectus issued generally shares or debentures that have been approved for listing on a recognized stock market and such shares or debentures continue to be listed on that recognized stock market; and
 - (c) the exemption in relation to paragraph 45 of the Third Schedule to the Ordinance shall have effect only for the purposes of the interpretation of paragraph 6 of that Schedule and subject to the condition that the business address of the natural person in question is disclosed in substitution for the place of his usual residence.
- (4) The condition referred to in subsections (1)(e) and (2)(e) is that the prospectus complies with—
- (a) the specified requirements without any waiver, modification or other dispensation thereof having been granted by the relevant recognized exchange company (and to the extent that the prospectus so complies with only some of the specified requirements, the exemptions under subsections (1)(e) and (2)(e) shall have effect only in relation to those paragraphs of the Third Schedule to the Ordinance referred to in subsections (1)(e) and (2)(e) that impose requirements which are the same as or similar to those specified requirements); and
 - (b) all other requirements of the relevant listing rules applicable to the prospectus (except to the extent that compliance with such requirements is, in accordance with those rules, waived, modified or otherwise dispensed with by the relevant recognized exchange company).
- (5) In this section—
- (a) “debt securities” (債務證券) has the meaning assigned to it in the relevant listing rules;
 - (b) “relevant listing rules” (《有關上市規則》) means the listing rules applicable to the stock market referred to in subsection (1)(b) or (2)(b) (as the case may be);

[附屬法例]

- (c) “有關認可交易所” (relevant recognized exchange company) 指訂立《有關上市規則》的認可交易所；及
- (d) “指明規定” (specified requirements) 指《有關上市規則》中符合以下說明的規定——
- (i) 適用於就債務證券作出要約的招股章程的內容；及
- (ii) 與憑藉本條例附表 3 第 1、2、8、10、11、18、23、24、25、26(a) 及 (c)、27、29、30、31、32、33(1) 及 43 段而施加的規定相同或相類，
- 而為斷定《有關上市規則》中某項規定 (“前者”) 是否與憑藉本條例附表 3 第 1、2、8、10、11、18、23、24、25、26(a) 及 (c)、27、29、30、31、32、33(1) 及 43 段中任何一段而施加的某項規定相同或相類，如前者與本條例附表 3 第 1、2、8、10、11、18、23、24、25、26(a) 或 (c)、27、29、30、31、32、33(1) 或 43 段的該項規定 (“後者”) 涉及同一事宜，則前者施加的責任是否較後者施加的責任嚴苛或寬鬆，並不具關鍵性。

(2003 年第 85 號法律公告)

10. 招股章程須述明所援引的豁免

凡招股章程援引本公告所訂的任何豁免而發出，則該招股章程須載有一項陳述，指明該招股章程的發行人根據本公告援引哪些豁免。

(2003 年第 85 號法律公告)

[Subsidiary]

- (c) “relevant recognized exchange company” (有關認可交易所) means the recognized exchange company that makes the relevant listing rules; and
- (d) “specified requirements” (指明規定) means those requirements of the relevant listing rules which—
- (i) apply to the content of prospectuses offering debt securities; and
- (ii) are the same as or similar to those imposed by virtue of paragraphs 1, 2, 8, 10, 11, 18, 23, 24, 25, 26(a) and (c), 27, 29, 30, 31, 32, 33(1) and 43 of the Third Schedule to the Ordinance,
- and, for the purpose of determining whether a requirement of the relevant listing rules is the same as or similar to a requirement imposed by virtue of any of paragraphs 1, 2, 8, 10, 11, 18, 23, 24, 25, 26(a) and (c), 27, 29, 30, 31, 32, 33(1) and 43 of the Third Schedule to the Ordinance, it is immaterial that the requirement of the relevant listing rules imposes a more or less onerous obligation than the requirement of paragraph 1, 2, 8, 10, 11, 18, 23, 24, 25, 26(a) or (c), 27, 29, 30, 31, 32, 33(1) or 43 of the Third Schedule to the Ordinance if they relate to the same matter.

(L.N. 85 of 2003)

10. Prospectus to state exemptions relied on

Where a prospectus is issued in reliance of any exemption under this Notice, it must contain a statement identifying the exemptions that the issuer of the prospectus has relied on under this Notice.

(L.N. 85 of 2003)