

To: "bc\_03\_10@legco.gov.hk" <bc\_03\_10@legco.gov.hk>  
From: J C  
Date: 06/02/2012 01:13PM  
cc: "hki CPA@hki CPA.org.hk" <hki CPA@hki CPA.org.hk>  
Subject: Objection on Companies Bill, clause 399

Dear Paul,

**Re. Objection on Companies Bill, clause 399 – Offences relating to content of auditor's report**

The most important issue is a misunderstanding of the fundamental concept of criminal offence when considering clause 399:

In a criminal case, the Crown prosecutor must prove the defendant's guilt "beyond a reasonable doubt." This means that at the end of a trial the judge or jury can only find the defendant guilty if they are left without a reasonable doubt about the defendant's guilt. In other words, there is no logical or rational reason to doubt the defendant's guilt.

Therefore, **mistakes caused recklessly** are absolutely outside the spirit, concept and foundational principle of criminal offence.

The proposed bill contradicts the criminal law and should be withdrawn!

Please carefully check!

Best regards,

J.C  
Student of HKICPA

cc.HKICPA <[hki CPA@hki CPA.org.hk](mailto:hki CPA@hki CPA.org.hk)>