

Requirements on Financial Reporting and Information Disclosure under the Companies Ordinance and the Recent Amendments

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Display of Name for HK Companies (1)

香港公司展示名稱

Cap. 622B: Companies (Disclosure of Company Name and Liability Status) Regulation
第622B章: 公司(披露公司名稱及是否有限公司)規例

- Must display registered name continuously at -
須持續地在以下地方展示公司的註冊名稱 -
 - ▶ registered office
註冊辦事處
 - ▶ every business venue
每個業務場所

Display of Name for HK Companies (2) 香港公司展示名稱

- Display of company's registered name must be -
展示公司的註冊名稱須 -
 - ▶ in legible characters
採用可閱字樣
 - ▶ positioned to be easily seen by any visitor
置於可讓訪客易於看見的位置

Display of Name for HK Companies (3) 香港公司展示名稱

- RO/business venue of more than 6 companies
多於6間公司的註冊辦事處/業務場所
- display through electronic device
透過電子器材展示
 - ▶ at least 15 continuous seconds in every 4 minutes
在4分鐘內展示最少一次，每次持續最少15秒
 - ▶ within 4 minutes upon request
在有人要求後，能夠於4分鐘內展示

Display of Name for HK Companies (4)

香港公司展示名稱

- Registered name
註冊名稱
 - ▶ s. 2: English name/Chinese name by which a company is registered under the Companies Ordinance
第2條: 公司根據《公司條例》用以註冊的中文/英文名稱
 - ▶ s. 4A newly added
新加入的第4A條

Display of Name for HK Companies (5) 香港公司展示名稱

- Exemption
豁免

- ▶ Company has had no accounting transaction at any time since its incorporation
公司自成立為法團後，從來沒有會計交易
- ▶ RO/business venue is also a place of business of the liquidator, receiver or manager of the property of the company
註冊辦事處/業務場所亦是公司的清盤人/財產的接管人或經理人經營業務的地點

Display of Name for HK Companies (6) 香港公司展示名稱

- Must state company's registered name in legible characters -
須採用可閱字樣述明公司的註冊名稱於 –
 - ▶ communication document
通訊文件
 - ▶ transaction instrument
交易文書
 - ▶ website
網站

Display of Name for HK Companies (7) 香港公司展示名稱

- Must disclose liability status and state in legible characters in communication document, transaction instrument and on website
須採用可閱字樣在通訊文件、交易文書及網站上說明是否屬有限公司
 - ▶ limited company licensed under s.103
根據第103條獲特許證的有限公司
 - ▶ unlimited company
無限公司

Display of Name for HK Companies (8)

香港公司展示名稱

- Adequacy of certain descriptions
某些描述屬足夠

- Examples -
例子 -

- ▶ "Company" - "Co." / "Coy."
- ▶ "Limited" - "Ltd"
- ▶ "Hong Kong" - "HK" / "H.K."
- ▶ "and" - "&"

Display of Name for HK Companies (9) 香港公司展示名稱

- If a company contravenes any of the requirements, the company and its every responsible person commit an offence
如公司違反任何規定，該公司及其每名負責人均屬犯罪

Other Key Amendments (1)

其他主要修訂

- Display of name for non-HK companies
非香港公司展示名稱
 - ▶ S. 805A and 805B: Empower the FS to make regulations in respect of non-HK companies 第805A及805B條: 賦權財政司司長就非香港公司訂立規例
 - ▶ Align the obligations of non-HK companies with those of HK companies in the display of company names 劃一非香港公司和香港公司在展示公司名稱的責任

Other Key Amendments (2)

其他主要修訂

- Non-Hong Kong Companies (Disclosure of Company Name, Place of Incorporation and Members' Limited Liability) Regulation 《非香港公司(披露公司名稱、成立為法團所在地方及成員的有限法律責任)規例》
- Companies Ordinance (Amendment of Schedule 7) Notice 2019 《2019年公司條例(修訂附表7)公告》
- Companies (Amendment)(No. 2) Ordinance 2018 (Commencement) Notice 《〈2018年公司(修訂)(第2號)條例〉(生效日期)公告》

Other Key Amendments (3) 其他主要修訂

- Non-Hong Kong Companies (Disclosure of Company Name, Place of Incorporation and Members' Limited Liability) Regulation
《非香港公司(披露公司名稱、成立為法團所在地方及成員的有限法律責任)規例》
 - ▶ Modelled on Cap. 622B
以第622B章為藍本
 - ▶ Re-enacts certain provisions in s. 792 regarding companies in liquidation
重訂第792條內有關非公司正進行清盤的事宜

Other Key Amendments (4)

其他主要修訂

- Companies (Amendment)(No. 2) Ordinance 2018
(Commencement) Notice
《〈2018年公司(修訂)(第2號)條例〉(生效日期)公告》
 - ▶ Sections 79 and 89 of Amendment Ordinance
《修訂條例》第79及89條
 - ▶ Commencement date: 1 August 2019
生效日期: 2019年8月1日
 - ▶ New Regulation and Schedule 7 Notice will be commenced on the same date
新規例及附表7公告將同日生效

Other Key Amendments (5) 其他主要修訂

Company's Articles (s. 76) 公司的章程細則 (第76條)

Before 以前

Must be printed in
English or Chinese
須以中文或英文印刷

After 之後

May be in
electronic form
可採用電子形式

Other Key Amendments (6)

其他主要修訂

- A company with both an English name and a Chinese name
兼有中文名稱及英文名稱的公司
 - ▶ both names must be stated in its articles (s.81)
章程細則須兼述明該兩個名稱 (第81條)
 - ▶ the common seal may be engraved with only its English or Chinese name (s.124)
法團印章可只刻有該英文或中文名稱 (第124條)

Other Key Amendments (7) 其他主要修訂

Alteration of company's articles (s. 88) 章程細則的修改(第88條)

Before 以前

Must register
within 15 days
須於15天內登記

After 之後

Exempted from registration if
the alteration is in respect of a
change of company name only
如僅就其更改公司名稱而對章程
細則作出修改，可獲豁免登記

Other Key Amendments (8) 其他主要修訂

Obligations to keep copies of instruments creating charges (s. 351) 備存設立押記的文書的副本的責任(第351條)

Before 以前

Must notify the Registrar if there is a change in the place where a copy is kept
須在備存該文書的副本所在的地方有所更改後通知處長

After 之後

Exempted if the change only relates to a change of the address of the registered office / principal place of business
如更改只關乎公司註冊辦事處 / 主要營業地點地址的更改，則可獲豁免

Other Key Amendments (9)

其他主要修訂

- The statement of capital should report the share capital position immediately after the relevant change instead of as at the date of change
股本說明須申報緊接有關更改後的股本狀況，而非更改當天的股本狀況
 - ▶ Return of allotment 配發申報書 (s.142)
 - ▶ Notice of alteration of share capital 更改股本的通知 (s.171)

Other Key Amendments (10)

其他主要修訂

- If all members in a class agree to a variation of the class rights, the variation will take effect as agreed (ss. 180, 182, 188 & 190)
如某類別股份的所有成員同意更改該類別的權利，則有關更改，可如他們所同意具有效力(第180, 182, 188及190條)

Other Key Amendments (11)

其他主要修訂

- Resolutions passed by directors without a meeting must be recorded (s. 481)
須記錄董事在不舉行會議的情況下通過的決議
(第481條)
- Minutes of directors' meetings & directors' resolutions must be kept at RO/prescribed place (s. 619)
須在註冊辦事處或訂明地方備存董事會議的議事程序紀錄及董事在不舉行會議的情況下通過的決議
(第619條)

Thank you!
謝謝!

Companies Registry:
公司註冊處:

www.cr.gov.hk