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The new Companies Ordinance 新《公司條例》

On 12 July 2012, the Legislative Council of Hong Kong passed the new Companies Ordinance (the “CO 2012”), which is expected to commence operation in 2014. The CO 2012 provides a modernized legal framework for the incorporation and operation of companies in Hong Kong.

香港立法會於 2012 年 7 月 12 日通過了新《公司條例》(下稱「2012 條例」)。新《公司條例》預期於 2014 年內實行。2012 條例為於香港註冊及運作的公司提供了一個現代化的法律規管框架。

An outline of the CO 2012 is set out as follows:

2012 條例的概要現載列如下：

- The abolition of the memorandum of association and modifications to the requirements for the articles of association of a company are provided. It also makes the keeping and use of a common seal by a company optional to facilitate business operation.
就公司的組織章程大綱廢除後修訂組織章程細則的規定，並訂明讓公司自行選擇是否備存和使用法團印章，以方便營商。
- Shares are now issued without any par value.
股本不需要有票面值。
- New provisions are introduced to facilitate SMEs to take advantage of simplified accounting and reporting requirements as per Small and Medium-sized Entity Financial Reporting Standards, to require public and large companies to include an analytical business review in directors’ reports, and to enhance auditor’s right to information.
訂立新的條文，便利中小企根據《中小企財務報告準則》採用簡化的會計和匯報規定，並要求公眾公司和大型公司在其董事報告加入具分析性的業務審視，以及加強核數師索取資料的權利。
- Registered details of residential address and full identity card/passport numbers in the register are no longer disclosed to the public through the Companies Registry to enhance protection of privacy.
加強對個人資料的保障，訂明公司註冊處登記冊不得披露住址及完整的身分證／護照號碼。
- Standard of directors’ duty of care, skill and diligence is clarified. New statutory provisions are also introduced on members’ approval for director’s long-term employment by a company.
釐清董事以謹慎、技巧及努力行事的責任標準。亦訂立新的法律條文，規定董事的長期受僱，須獲股東批准。
- New requirements are imposed to deter any possible abuse of the deregistration procedure.
訂立新規定，以阻礙可能濫用撤銷註冊的程序。

For more information about the CO 2012, please contact Ms. Clarence Lam, head of our company secretarial service department, at (852)-2239 0023 or e-mail to clarencelam@rkcorp.com.hk.

如需取得 2012 條例進一步的資料，請聯絡本所的公司秘書部主管林惠玲小姐，電話(852)-2239 0023 或電郵致 clarencelam@rkcorp.com.hk。

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