



OFFICIAL RECEIVER'S OFFICE

破產管理署

10TH-12TH FLOORS, HIGH BLOCK,
QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.

香港金鐘道六十六號金鐘道政府合署高座十樓至十二樓

來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF: ORO CMD/1-50/2/3

來函檔號 YOUR REF:

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圖文傳真 FAX NO.: 3105 0445

FAX (852) 2536 9963 (Case Management)
(852) 2501 0698 (Case Management)
(852) 2104 7151 (Case Management)
(852) 2104 7150 (Finance)
(852) 3105 1814 (Admin.)
(852) 3105 0435 (Legal Services)
(852) 3106 0347 (Personnel)

圖文傳真 (852) 2536 9963 (個案處理)
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9 February 2017

OFFICIAL RECEIVER'S OFFICE CIRCULAR NO. 2/2017

Taxation of Costs Pursuant to Rule 169 and Rule 176 of the Companies (Winding-up) Rules

Companies (Winding-up) Rules - Rule 169 and Rule 176 require:-

Rule 169 Every solicitor, manager, accountant, auctioneer, broker, or other person employed by an Official Receiver or liquidator in a winding up by the court shall on request by the Official Receiver or liquidator (to be made a sufficient time before the declaration of a dividend) deliver his bill of costs or charges to the Official Receiver or liquidator for the purpose of taxation; and if he fails to do so within the time stated in the request, or such extended time as the court may allow, the liquidator shall declare and distribute the dividend without regard to such person's claim, and subject to any order of the court the claim shall be forfeited. The request by the Official Receiver or liquidator shall be in the Form 90.

Rule 176 (1) Subject to paragraph (2), if the bill of costs, charges and disbursements of a person employed by the Official Receiver or the liquidator, incurred in a winding up by the court, exceed \$3,000 in the aggregate, such bill of costs, charges and disbursement shall be taxed by the Registrar.

(2) Taxation is not required if the bill of costs, charges and disbursements has been approved by a committee of inspection by resolution.

Liquidators requesting fund transfer for the payment of professional fees as mentioned above are required to confirm in their request for fund transfer that all these costs had been properly taxed or approved by a committee of inspection by resolution accordingly.

Enquiries about any particular liquidation should be addressed to the

Insolvency Officer in charge of each case.

This Circular takes effect on 13 February 2017 and supersedes ORO Circular No. 1/98.


(Ms Teresa Wong)
Official Receiver

To all insolvency practitioners
via (1) The Hong Kong Institute of Certified Public Accountants
(2) The Hong Kong Institute of Chartered Secretaries
(3) The Law Society of Hong Kong