



OFFICIAL RECEIVER'S OFFICE

破產管理署

10TH-12TH FLOORS, QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.
香港金鐘道六十六號金鐘道政府合署十樓至十二樓

FAX (852) 2536 9963 (Case Management)
(852) 2501 0698 (Case Management)
(852) 2104 7151 (Case Management)
(852) 2104 7150 (Finance)
(852) 2869 0423 (Admin.)
(852) 3105 0435 (Legal Services)

圖文傳真 (852) 2536 9963 (個案處理)
(852) 2501 0698 (個案處理)
(852) 2104 7151 (個案處理)
(852) 2104 7150 (財務)
(852) 2869 0423 (行政)
(852) 3105 0435 (法律事務)

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.:

電話 TEL. NO.:

2867 2426

圖文傳真 FAX NO.:

3105 0445

Internet Homepage Address

互聯網網址

<http://www.info.gov.hk/oro>


28 October 2014

OFFICIAL RECEIVER'S OFFICE CIRCULAR NO. 9/2014

Report to be filed by the Official Receiver under section 205 of the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32)

The court has directed that pursuant to section 205 of the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32) ("Cap. 32"), the Official Receiver's Office ("ORO") shall prepare and file a report on the accounts of the liquidators when an application is made by the liquidators for their release.

2. Under section 203(1) of Cap. 32, liquidators are required to submit accounts of their receipts and payments not less than twice in each year to the ORO.
3. In view of the court ruling, the liquidators must obtain clearance from the ORO of their latest accounts in the liquidation before they file their application for release with the court. Otherwise the ORO will not be in a position to file the report required under section 205 of Cap. 32.
4. Once the accounts have been either certified by the ORO pursuant to rule 164 of Cap. 32H or there is written confirmation from the ORO that the accounts need not be audited pursuant to section 203(4) of Cap. 32, the liquidators can file their application for release and notify the ORO of the date of the application and the date the application was filed. The ORO will then file a report with the court in accordance with section 205 of Cap. 32. A copy of the latest set of accounts of the liquidators will be annexed to the report.
5. Please ensure that the above procedures are followed when you apply for your release as liquidators in a winding-up by the court.
6. Official Receiver's Office Circular No. 4/2014 dated 3 March 2014 is superseded by this circular with immediate effect.


(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

CORRESPONDENCE SHOULD BE ADDRESSED TO THE OFFICIAL RECEIVER AND NOT TO INDIVIDUAL OFFICERS.
來函請書明「破產管理署署長」收