



OFFICIAL RECEIVER'S OFFICE

破 產 管 理 署

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來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF.: ORO CMD/1-80/30/2

來函檔號 YOUR REF.:

電 話 TEL. NO.: 2867 2515

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- (i) The Hong Kong Institute of Certified Public Accountants
- (ii) The Law Society of Hong Kong
- (iii) The Hong Kong Chartered Governance Institute

27 December 2023

Dear Sirs,

Setting out the Amount and Nature of the Receipts and Payments to/from Official Receiver in Insolvency Cases

From time to time, insolvency practitioners in their capacity as the appointment takers in insolvency cases are required to transfer fund to/from the Official Receiver's Office, including funds to be paid into the Companies Liquidation Account under section 202 of the Companies (Winding Up and Miscellaneous Provisions) Ordinance ("Cap. 32"), unclaimed/undistributed money under section 285 of Cap. 32 and also section 128 of the Bankruptcy Ordinance (Cap. 6), withdrawal of fund for dividend and other payments such as OL/OT's remuneration, disbursement and etc..

To facilitate the Official Receiver to capture more accurately the nature of receipts from and payments to liquidators/trustees and the subsequent processing and monitoring of such sums, liquidators/trustees are required, **with immediate effect** when remitting/requesting any sum to/from the Official Receiver in insolvency cases, to set out clearly in a covering letter the amount and nature of the sum remitted/requested. If the fund remitted/requested is comprised of receipts/payments of different nature, a breakdown showing their respective amount and nature should also be provided.

For liquidation cases where the liquidators decide to keep certain portion of the assets realized / undistributed assets etc. in the bank account allowed to be opened and maintained by the liquidators pursuant to section 202(1) of Cap. 32, liquidators are also required to set out clearly in writing :

- (i) the total amount of the assets realized / undistributed assets etc.;
- (ii) the amount being kept in the said bank account; and

(iii) the amount being remitted to the Official Receiver.

Please circulate this letter to your members who are insolvency practitioners for their attention. Should there be any query on this letter, please contact the undersigned.

Yours faithfully,

Signed

(Michael T S Cheung)
for Official Receiver