



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

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)
(852) 2501 0698 (個案處理)
(852) 2104 7151 (個案處理)
(852) 2104 7150 (財務)
(852) 3105 1814 (行政)
(852) 3105 0435 (法律事務)
(852) 3106 0347 (人事)

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來函檔號 YOUR REF.:

電 話 TEL. NO.: 2867 2515

圖文傳真 FAX NO.: 2110 0315

(i) The Hong Kong Institute of Certified Public Accountants

(ii) The Law Society of Hong Kong

(iii) The Hong Kong Chartered Governance Institute

14 July 2025

Dear Sirs,

Bankruptcy and Companies Legislation

(Miscellaneous Amendments) Ordinance 2023 (Commencement) Notice 2025

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Specified Forms and Specified Requirements

As stated in my letter of 21 March 2025, the remaining provisions in Part 2 of the Bankruptcy and Companies Legislation (Miscellaneous Amendments) Ordinance 2023 relating to specified forms and requirements for submissions of documents come into operation today.

Under Section 122A of the Bankruptcy Ordinance (Cap. 6) (“the BO”) and section 2AB of the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32) (“the CWUMPO”), the Official Receiver may specify forms for use in connection with the BO and the CWUMPO. Additionally, Section 122B of the BO and section 2AC of the CWUMPO empower the Official Receiver to specify requirements relating to submission of documents to the Official Receiver.

Pursuant to the aforesaid provisions, the Official Receiver has issued notices to specify the following forms and to revoke the previous notice on specified forms under the BO issued on 29 December 2023, effective on 14 July 2025:

A. Specified forms under section 122A of the BO

Description of Document	Form No.
Trustee's Account (incorporated with certificate verifying the accounts)	Form EA/B-177
Statement of Proceedings	Form EA/B-178
Cash Book	Form EA/B-179
Report on Conduct of Bankrupt under Section 86A of the Bankruptcy Ordinance (Cap. 6)	Form B1
Offence contrary to Section 43A(7) of the Bankruptcy Ordinance (Cap. 6)	Form B2

B. Specified forms under section 2AB of the CWUMPO

Description of Document	Form No.
Liquidator's Accounts (incorporated with certificate verifying the accounts)	Form EA/L-156
Cash Book	Form EA/L-157

The Official Receiver has also issued a notice to specify the requirements relating to the electronic submissions of documents to the Official Receiver and to revoke the previous notices on specified requirements under the BO and the CWUMPO issued on 29 December 2023, effective on 14 July 2025.

For details of the relevant specified forms and specified requirements, please visit our website at:

https://www.oro.gov.hk/eng/our_services/pforms/index.html 

<https://www.oro.gov.hk/eng/announcements/announcements.html> 

With the commencement of the remaining provisions in Part 2 and the relevant specified forms and specified requirements coming into effect as above-mentioned, insolvency practitioners are required to adopt and use the above specified forms with immediate effect. Also, as stated in the specified requirements made under section 122B of the BO and section 2AC of the CWUMPO, when submitting the trustee's account, statement of proceedings, and cash book under the BO, as well as the liquidator's account, cash book, and summary of accounts under the CWUMPO in electronic forms to the Official Receiver, such documents must be submitted through the Electronic Submission System ("**the ESS**") of the Official Receiver's Office. For the reports on insolvency offences, while submission by electronic mail in compliance with the specified requirements is acceptable, submission of the same via the ESS is preferred.

Electronic templates of the specified forms are provided for submission in the ESS. Insolvency practitioners who are registered users of the ESS can submit the specified forms to the Official Receiver in a convenient and efficient manner via the ESS.

Please circulate this letter to your members who are insolvency practitioners for their attention. Should there be any query on this letter, please contact our enquiry hotline at 2867 2448 or by email at oroadmin@oro.gov.hk.

Yours faithfully,

Signed
(Patrick Chan)
for Official Receiver