

**Official Receiver's Office**  
**Companies (Fees and Percentages) Order Chapter 32C**  
**Fees and Charges in Compulsory Winding-up of Companies**

<b>No.</b>	<b>Relevant Ordinance Reference</b>	<b>Description of fee item</b>	<b>Current Rate HK\$</b>
(1)	Schedule 3 Table A Item 10	On a proof of debt above \$250 (other than a proof for workmen's wages) This fee includes administering oath and filing. No fee is payable on a proof for \$250 or under	\$35
(2)	Schedule 3 Table A Item 1A	On an inspection of a copy of the liquidator's accounts filed under section 203(4) or (6)	\$11
(3)	Schedule 3 Table A Item 3	On an application by a liquidator to the Official Receiver for a special bank account under section 202	\$360
(4)	Schedule 3 Table A Item 4	On an order by the Official Receiver for a special bank account	\$360
(5)	Schedule 3 Table A Item 4A	On an application by a liquidator to the Official Receiver acting as a committee of inspection	\$360
(6)	Schedule 3 Table A Item 5(a)	On an application to the Official Receiver under section 285 for payment of money out of the Companies Liquidation Account	\$55

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(7)	Schedule 3 Table A Item 5(b)	After 6 months from the date of issue, for the re-issue of a lapsed cheque or money order in respect of moneys standing to the credit of that account	\$55
(8)	Schedule 3 Table A Item 6(a)	On every payment under section 285 of money out of the Companies Liquidation Account, where the money consists of unclaimed dividends, on each dividend paid out	\$50 on every \$1,000 or fraction of \$1,000
(9)	Schedule 3 Table A Item 6(a)	On every payment under section 285 of money out of the Companies Liquidation Account, where the money consists of undistributed funds or balances, on the amount paid out	\$50 on every \$1,000 or fraction of \$1,000
(10)	Schedule 3 Table A Item 6(b)	The total fees taken under No. (9) shall not exceed \$37,500 in each liquidation	See Description of fee item
(11)	Schedule 3 Table A Item 7	For insertion in the Gazette a notice relating to a company which is being wound up by the court	\$330
(12)	Schedule 3 Table A Item 8	On an application by a member of the public to the Official Receiver for a search on whether a winding-up petition has been presented against a company	\$80

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(13)	Schedule 3 Table B Item I(a)	On the aggregate amount of assets realized and brought to credit by a liquidator (including the Official Receiver when he is acting as liquidator), after deducting any sums paid to secured creditors, other than holders of floating charges, in respect of their securities and any sums spent out of money received in carrying on the business of the company  On the first \$500,000 or fraction thereof	\$100 on every \$1,000 or fraction thereof
(14)	Schedule 3 Table B Item I(b)	On the next \$500,000 or fraction thereof	\$75 on every \$1,000 or fraction thereof
(15)	Schedule 3 Table B Item I(c)	On the next \$4,000,000 or fraction thereof	\$65 on every \$1,000 or fraction thereof
(16)	Schedule 3 Table B Item I(d)	On the next \$5,000,000 or fraction thereof	\$37.5 on every \$1,000 or fraction thereof
(17)	Schedule 3 Table B Item I(e)	On the next \$40,000,000 or fraction thereof	\$20 on every \$1,000 or fraction thereof
(18)	Schedule 3 Table B Item I(f)	On all further amounts	\$10 on every \$1,000 or fraction thereof

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(19)	Schedule 3 Table B Item II(a)	Where the Official Receiver acts as provisional liquidator only - Where no winding-up order is made upon the petition, or where a winding-up order is rescinded, or all further proceedings are stayed prior to the summoning of the statutory meetings of creditors and contributories	Such amount as the court, on the application of the Official Receiver, may consider reasonable to be paid by the petitioner, or by the company, as the court may direct, in respect of the services of the Official Receiver as provisional liquidator
(20)	Schedule 3 Table B Item II(b)	Where the Official Receiver acts as provisional liquidator only - Where a winding-up order is made but the Official Receiver is not continued as liquidator after the statutory meetings of creditors and contributories	Such amount as the court, on the application of the Official Receiver, may consider reasonable to be paid by the petitioner, or by the company, as the court may direct, in respect of the services of the Official Receiver as provisional liquidator
(21)	Schedule 3 Table B Item III	Where the Official Receiver acts as liquidator of the company and a special manager is appointed (to include the Official Receiver's services as provisional liquidator)	Such amount as the court, on the application of the Official Receiver, may consider reasonable

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(22)	Schedule 3 Table B Item IV(1)	<p>In all other cases where the Official Receiver acts as liquidator of the company (to include his services as provisional liquidator) - In respect of every 10 members, creditors and debtors, and every fraction of 10</p> <p>(This fee is to include cost of official stationery, printing, books, forms and postages in Hong Kong)</p>	\$620
(23)	Schedule 3 Table B Item IV(2)	<p>On every payment made into the Companies Liquidation Account under section 202</p> <p>The payment referred to in this paragraph does not include any of the following –</p> <p>(a) where the Official Receiver collects, calls or realizes property for debenture holders – the total assets, including the produce of calls on contributories, realized or brought to credit by the Official Receiver;</p> <p>(b) money received in carrying on the business of the company</p>	\$170
(24)	Schedule 3 Table B Item IV(3)	<p>On the amount distributed in dividend or paid to contributories, preferential creditors, and debenture holders by the Official Receiver</p>	5%
(25)	Schedule 3 Table B Item V(1)	<p>Where the Official Receiver collects, calls or realizes property for debenture holders, the following fees are to be paid out of the proceeds of the calls or property –</p> <p>On the total assets, including the produce of calls on contributories, realized or brought to credit by the Official Receiver, after deducting the amount spent out of the money received in carrying on the business of the company</p>	10% on proceeds of the calls or property

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(26)	Schedule 3 Table B Item V(2)	The same fee as under Schedule 3 Table B Item IV(3)	5% on the amount distributed to debenture holders
(27)	Schedule 3 Table B Item VI	Where the Official Receiver realizes property for secured creditors other than debenture holders, the following fee is to be paid out of the proceeds of the property –  On the total assets, including the produce of calls on contributories, realized or brought to credit by the Official Receiver, after deducting the amount spent out of money received in carrying on the business of the company	10% on proceeds of the property
(28)	Schedule 3 Table B Item VII	Where the Official Receiver performs any special duties not provided for under the other paragraphs of the foregoing tables of the Companies (Fees and Percentages) Order	Such amount as the court, on the application of the Official Receiver, may consider reasonable
(29)	Schedule 3 Table B Item VIII	Travelling, keeping possession, law costs, and other reasonable expenses of the Official Receiver	The amount disbursed
(30)	Schedule 3 Table B Item IX	Notwithstanding the fees and percentages prescribed in Item I, Item III to VII of Schedule 3 Table B, where the Official Receiver acts as liquidator of the company	The total fees under those items shall not be less than \$11,250

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(31)	Companies (Winding-up) Rules 22A(1)	Before presenting a petition the petitioner shall deposit with the Official Receiver the sum of \$11,250 for the purpose of covering the fees and expenses to be incurred by the Official Receiver, and no petition shall be received unless the receipt of the Official Receiver for the deposit is produced to the Registrar	\$11,250
(32)	Decision of court	Costs awarded by the court to the Official Receiver in respect of compulsory winding-up cases	Such amount as awarded by court
(33)	Companies (Winding Up and Miscellaneous Provisions) Ordinance S.294(3)	Interest derived from investment of the surplus funds under section 294 from winding-up cases	Total bank interest received
(34)	Companies (Winding Up and Miscellaneous Provisions) Ordinance S.295(4)&(5)	Interest derived from investment of the surplus funds under section 295 from winding-up cases	1.5% p.a. on money invested
(35)	Companies (Winding-up) Rules 117	The costs of summoning a meeting of creditors or contributories at the instance of any person other than the Official Receiver or liquidator, including all disbursements for stationery, printing and postage within Hong Kong	\$1,440 for each meeting plus hire of room outside the Official Receiver's Office