

Guide on Completion of Annual Statement of Earnings and Property Acquired

Please read carefully the Sample and Notes below before completing the Annual Statement of Earnings and Property Acquired. Please complete the statement clearly in blue or black ink.

I - General Information

- (1) Under section 43A(6) of the Bankruptcy Ordinance (Cap. 6), an undischarged bankrupt is required to submit to the trustee on each anniversary of the making of the bankruptcy order against him, a statement of his earnings during the preceding year and details of any property he acquired during that period (hereinafter referred as “Annual Statement of Earnings and Property Acquired”).
- (2) For example, if bankruptcy order is made against a bankrupt on 9 March 2013 and assuming his bankruptcy period is 4 years, the anniversary of the making of the bankruptcy order against the bankrupt and the period to be covered by each Annual Statement of Earnings and Property Acquired should be as follows:

Annual Statement of Earnings and Property Acquired	Anniversary date of bankruptcy order	Period to be covered
1st	9 March 2014	9 March 2013 to 8 March 2014
2nd	9 March 2015	9 March 2014 to 8 March 2015
3rd	9 March 2016	9 March 2015 to 8 March 2016
4th	9 March 2017	9 March 2016 to 8 March 2017

- (3) A bankrupt who fails or refuses to submit the Annual Statement of Earnings and Property Acquired is guilty of an offence and is liable to imprisonment for 6 months under section 43A(7) of the Bankruptcy Ordinance (Cap. 6).
- (4) The court may also refuse to discharge a bankrupt who has not complied with the section 43A(6) of the Bankruptcy Ordinance (Cap. 6).
- (5) For cases where Official Receiver is the trustee, the Annual Statement of Earnings and Property Acquired should be completed and submitted to Official Receiver’s Office. If trustee other than the Official Receiver is appointed in a bankruptcy proceedings, the statement should be submitted to the relevant trustee direct (no need to submit copy to the Official Receiver’s Office).
- (6) The whole Annual Statement of Earnings and Property Acquired consisting of 2 pages must be duly completed and submitted by post, by fax or by digitally signed e-mail.
- (7) The Bankruptcy Reference number including the bankruptcy case year and number (e.g. B10/56789/2013) must be stated on each page of the Annual Statement of Earnings and Property Acquired.
- (8) Only actual amounts (instead of estimated amounts) for the period covered should be filled in the Annual Statement of Earnings and Property Acquired.

- (9) There is no need to submit the relevant supporting documents for the income, expenditure and property acquired with the Annual Statement of Earnings and Property Acquired but the documentations should be kept for examination as and when requested by the Official Receiver's Office.
- (10) Any surplus derived from the total income after deduction of total expenditure must be handed over to the Official Receiver's Office forthwith for contribution towards the bankruptcy estate. In case of deficit, source of the fund for meeting the deficit should be provided in the Annual Statement of Earnings and Property Acquired.
- (11) For any change of monthly income or expenditure, bankrupt should inform the Official Receiver's Office immediately so that the bankrupt's financial position can be re-assessed to determine whether contribution towards the bankruptcy estate is required to be made by the bankrupt and if yes, the amount.
- (12) If a bankrupt is unemployed during any period covered by the Annual Statement of Earnings and Property Acquired, he/she has to put down the unemployment period in the statement.
- (13) In case a bankrupt has no income throughout the whole period covered by the Annual Statement of Earnings and Property Acquired, he/she is still required to complete the statement. He/she has to fill in expenditure for the statement period as well as source of fund for meeting the living expenses in the statement.
- (14) Items of expenditure are generally limited to those requiring for meeting the reasonable domestic needs of bankrupt and his/her dependent family members.
- (15) Apart from the income and expenditure listed in Part A of the Annual Statement of Earnings and Property Acquired, bankrupt should provide information of all dependent family members as well as all properties acquired by him/her (e.g. legacy, gifts, prizes and etc.) during the period covered in the statement. [Note: Pursuant to section 43A of Bankruptcy Ordinance (Cap. 6), the trustee may claim for the bankrupt's estate any property which has been acquired by, or has devolved upon, the bankrupt during the bankruptcy period.]

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II - Notes on Completing the Annual Statement of Earnings and Property Acquired

本說明書可以用郵遞、傳真或電子簽署的電郵方式送給破產管理署。

This Statement may be sent to the Official Receiver's Office by post, by fax or by digitally signed e-mail.

OFFICIAL RECEIVER'S OFFICE

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傳真號碼: 3105 1814

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Sample

周年收入及取得的財產說明書 Annual Statement of Earnings and Property Acquired

破產案檔號 Bankruptcy Reference: **B10 / 56789 / 2013**

破產令日期 Date of Bankruptcy Order: **9 March 2013**

(說明書期間由 Statement period from **9 March 2013** 至到 **8 March 2014**)

(Note 1) Fill in the Bankruptcy Reference, date of Bankruptcy Order and the statement period.

(Note 2) Fill in the actual total amount of each source of income for the statement period. For non-applicable source of income, insert "NIL". If unemployed, put down unemployment period.

(A) 收入及支出 Income and Expenditure

收入來源 Sources of Income	總額 (港幣) Total Amount (HK\$)	支出項目 Items of Expenditure	總額 (港幣) Total Amount (HK\$)
薪金及工資 (包括年終酬金) Salary and wages (including end of year payment) <i>Unemployed (from 9.3.2013 to 30.4.2013)</i>	120,000	租金 Rent	60,000
佣金 Commission	89,000	差餉 Rates	NIL
津貼 Allowances	NIL	管理費 Management fee	4,800
自僱收入 Earnings from self-employment	NIL	水費 Water charges	2,400
退休金/退休計劃或公積金支付的款項(請註明種類) Pensions/Payments from Retirement Scheme or Provident Fund (Specify type)	NIL	電費 Electricity charges	7,400
政府綜援金 Comprehensive Social Security Assistance	NIL	煤氣費/ 石油氣費 Gas / LPG charges	3,600
分居/離婚贍養費 Maintenance for Separation/Divorce	NIL	住宅電話費 Domestic telephone charges	960
配偶分擔開支的款項 Amount of family expenditure borne by spouse	NIL	流動電話費 Mobile phone charges	1,056
終止僱用所獲取的一筆過款項 Lump sum payment on termination of employment	NIL	家庭膳食 Family meals	24,000
從任何其他上文沒有提及的來源取得的款項 (請註明來源及種類) Money from any other sources not mentioned above (Specify source and type) <i>Education allowance from government</i>	2,000	交通費 Travelling expenses	9,800
		家庭雜項開支 Family miscellaneous expenditure	24,000
		學費 School fee	NIL
		學校雜費(書簿費、校服等) School miscellaneous items (text books, school uniforms, etc.)	8,800
		強積金 Mandatory Provident Fund	10,450
		公積金 Provident Fund	NIL
		稅款 Tax payment	NIL
		對破產業作出的供款 Contributions to bankruptcy estate	NIL
		其他支出, 請註明 Other expenses, please specify <i>Maintenance to father</i> <i>Maintenance to spouse & children</i> <i>Medical expenses</i>	12,000 36,000 3,200
(a) 總計 Total	211,000	(b) 總計 Total	208,466
		(a) - (b) 盈餘 Surplus	2,534

(Note 3) Fill in the actual total amount of each item of expenditure for the statement period. For non-applicable item of expenditure, insert "NIL". [Note: Persons with no income are also required to fill out their items of expenditure (e.g. meals, travelling expenses, etc.)]

(Note 4) Fill in the type and amount of other source of money received, e.g. financial assistance from relatives, education allowance and any other allowance from government department/non-government organization. Insert "NIL" if no other source of money is received.

(Note 5) Fill in other expenses incurred such as maintenance to dependent family members (e.g. father, mother, spouse and children), medical expenses and etc. If no other expenses, insert "NIL".

(Note 6) If total amount of income exceeds total amount of expenditure, fill in the surplus and remit the same to the Official Receiver's Office forthwith. In case of deficit, insert deficit figure in bracket and state the source of fund for meeting the shortfall (see Note 4).

(B) 受供養家庭成員資料：

Particulars of Dependent Family Members :

姓名 Name	關係 Relationship	年齡 Age	現況 Present Situation		
<i>Chai Tze</i>	<i>Wife</i>	<i>45</i>	<input type="checkbox"/> 在職 employed	<input checked="" type="checkbox"/> 無業 unemployed	<input type="checkbox"/> 學生 student
<i>Chan Siu Nam</i>	<i>Son</i>	<i>15</i>	<input type="checkbox"/> 在職 employed	<input type="checkbox"/> 無業 unemployed	<input checked="" type="checkbox"/> 學生 student
<i>Chan Siu Nui</i>	<i>Daughter</i>	<i>11</i>	<input type="checkbox"/> 在職 employed	<input type="checkbox"/> 無業 unemployed	<input checked="" type="checkbox"/> 學生 student
<i>Chan Fu</i>	<i>Father</i>	<i>72</i>	<input type="checkbox"/> 在職 employed	<input checked="" type="checkbox"/> 無業 unemployed	<input type="checkbox"/> 學生 student
<i>NIL</i>			<input type="checkbox"/> 在職 employed	<input type="checkbox"/> 無業 unemployed	<input type="checkbox"/> 學生 student

(Note 7) Fill in the Bankruptcy Reference.

(Note 8) Provide particulars of all dependent family members including their name, relationship, age and present position. Mark "NIL" if not applicable.

(C) 本人取得或給予本人超過2,000元的財產 (例如：遺產, 禮品, 獎品, 等)

Property Acquired by or Given to Me in excess of \$2,000 (e.g. Legacy, Gifts, Prizes, etc.)

財產詳情 Details of Property	取得的日期 Date Acquired	價錢或估值 Cost or estimated value
<i>NIL</i>	<i>NIL</i>	<i>NIL</i>

(Note 9) Fill in details of property acquired by or given to bankrupt in excess of \$2,000. In case of no such property acquired or given, insert "NIL".

(D) 警告 Warning

根據〈破產條例〉(香港法例第6章)第43A(6)條, 直至獲解除破產為止, 破產人須每年向受託人呈交一份詳列入息和取得財產的說明書。如破產人不遵守這項規定, 可能屬犯罪, 可能受監禁最高達6個月。此外, 受託人或債權人亦可根據〈破產條例〉第30A條反對解除破產。

2. 你亦須注意香港法例第200章〈刑事罪行條例〉第36條所載的以下規定:-
「任何人明知而故意在非經宣誓的情況下, 在下列項目中作出在要項上屬虛假的陳述-

- a. 法定聲明; 或
 - b. 當其時有效的成文法則授權或規定他作出、核簽或核證的摘要、帳目、資產負債表、簿冊、證明書、聲明、記項、預算、清單、通知、報告、申報表或其他文件; 或
 - c. 由或根據或依據當其時有效的成文法則規定他作出的任何口頭聲明或口頭答覆,
- 即屬犯罪, 一經循公訴程序定罪, 可處監禁2年及罰款。」

Under section 43A(6) of the Bankruptcy Ordinance (Cap. 6), a bankrupt is required to submit to the trustee, until discharged from bankruptcy, a statement of earnings and property acquired annually. A bankrupt may be guilty of an offence and may be liable to imprisonment for a term up to 6 months if he/she fails to comply with this requirement. In addition, the trustee or the creditors can also object to a discharge from bankruptcy under section 30A of the Bankruptcy Ordinance.

2. Your attention is also drawn to the provisions of section 36 of the Crimes Ordinance (Cap. 200) which reads as follows:-

"Any person who knowingly and wilfully makes (otherwise than on oath) a statement false in a material particular, such statement being made -

- a. in a statutory declaration; or
- b. in an abstract, account, balance sheet, book, certificate, declaration, entry, estimate, inventory, notice, report, return or other document which he is authorized or required to make, attest or verify, by any enactment for the time being in force; or
- c. in any oral declaration or oral answer which he is required to make by, under or in pursuance of any enactment for the time being in force,

shall be guilty of an offence and shall be liable on conviction upon indictment to imprisonment for 2 years and to a fine."

(E) 破產人資料及簽署 Bankrupt's Information & Signature

簽署 Signature :

姓名 Name :


身份證號碼 Identity Card No. :

電話號碼 (家庭及流動) Telephone No.(home and mobile) :

地址 (如跟上一次提供的不同)
Address (if different from last given) :

日期 Date :

EA/B-108b (6/2014)



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10 March 2014

(Note 10) Bankrupt must fill in name, identity card no., telephone no. together with address (if different from last given) and sign with date in the space provided.