



公 司 註 冊 處
COMPANIES REGISTRY

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25 July 2003

Companies Registry External Circular No. 2/2003

Prosecution of Filing Offences under the Companies Ordinance

Companies Registry External Circular No. 2/2002 issued on 18 July 2002 announced a change in prosecution policy. As a result of this change, with effect from 1 August 2002, the Registry's practice of routinely issuing reminder and warning letters to all companies and their officers which failed to file their annual returns or to comply with other reporting obligations under the Companies Ordinance within the appropriate statutory time limit has ceased. Since that date, the Companies Registry has prosecuted companies who were in default of their filing obligations, after issuing warning letters, giving such companies 28 days within which to comply with their reporting obligations under the Companies Ordinance.

2. The Companies Registry has decided to further review the department's prosecution policy procedures having regard to the following considerations:

- (a) the prosecution policy announced by the above circular has achieved only a minimal improvement in the compliance rates;
- (b) this minimal improvement has been quite disproportionate to the time consuming procedures and level of resources involved.

3. In view of the above, with effect from 1 August 2003, the Companies Registry will issue summonses for summary prosecution against companies in default in respect of defaults arising out of failure to file annual returns or to comply with other reporting obligations under the Companies Ordinance within the appropriate statutory time limit. The practice of issuing warning letters to advise companies and their officers of defaults which have occurred will cease.

4. Any enquiries concerning this circular may be directed to Ms D. Y. Luk, Assistant Registry Manager (Customer Services) at telephone number 2867 4570.

G W E JONES
Registrar of Companies

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