

**第 20 部****雜項條文***(格式變更——2013 年第 1 號編輯修訂紀錄)***第 1 分部 —— 雜項罪行****895. 關於虛假陳述的罪行**

- (1) 任何人如在本條例任何條文規定須提交或製備的申報表、報告、財務報表、證明書或其他文件中，或在須為本條例任何條文的目的而提交或製備的申報表、報告、財務報表、證明書或其他文件中，明知或罔顧實情地作出一項在任何要項上具誤導性、虛假或具欺騙性的陳述，該人即屬犯罪。

**附註——**

請亦參閱第 873 條，該條賦權處長為對任何會構成本款所訂罪行的作為是否已作出進行查訊的目的，要求交出紀錄或文件，以及要求就該等紀錄或文件提供資料或解釋。

- (2) 任何人犯第 (1) 款所訂罪行——
- (a) 一經循公訴程序定罪，可處罰款 \$300,000 及監禁 2 年；或
- (b) 一經循簡易程序定罪，可處第 6 級罰款及監禁 6 個月。
- (3) 本條不影響——
- (a) 《刑事罪行條例》(第 200 章) 第 V 部的實施；或
- (b) 《盜竊罪條例》(第 210 章) 第 19、20 或 21 條的實施。

**896. 關於不恰當使用“Limited”或“有限公司”等的罪行****Part 20****Miscellaneous***(Format changes—E.R. 1 of 2013)***Division 1—Miscellaneous Offences****895. Offence for false statement**

- (1) A person commits an offence if, in any return, report, financial statements, certificate or other document, required by or for the purposes of any provision of this Ordinance, the person knowingly or recklessly makes a statement that is misleading, false or deceptive in any material particular.

**Note—**

Please also see section 873 which empowers the Registrar to require the production of records or documents, and the provision of information or explanation in respect of the records or documents, for the purpose of enquiring into whether any act that would constitute an offence under this subsection has been done.

- (2) A person who commits an offence under subsection (1) is liable—
- (a) on conviction on indictment to a fine of \$300,000 and to imprisonment for 2 years; or
- (b) on summary conviction to a fine at level 6 and to imprisonment for 6 months.
- (3) This section does not affect the operation of—
- (a) Part V of the Crimes Ordinance (Cap. 200); or
- (b) section 19, 20 or 21 of the Theft Ordinance (Cap. 210).

**896. Offence for improper use of “Limited” or “有限公司” etc.**

- (1) 任何人如有以下情況，即屬犯罪 ——
- (a) 該人並非以有限法律責任形式成立的法團；而
  - (b) 使用下述名稱或稱號，或以下述名稱或稱號進行貿易或經營業務 ——
    - (i) 採用“Limited”一字或其縮寫或模仿字樣為最後一個字的名稱或稱號；
    - (ii) 採用“Limited”一字或其縮寫或模仿字樣的中文版本為最後一個字的名稱或稱號；或
    - (iii) 以中文“有限公司”字樣為一部分的名稱或稱號。
- (2) 任何人如有以下情況，即屬犯罪 ——
- (a) 該人並非已成立的法團；而
  - (b) 使用下述名稱或稱號，或以下述名稱或稱號進行貿易或經營業務 ——
    - (i) 採用“Corporation”或“Incorporated”一字或其縮寫或模仿字樣為最後一個字的名稱或稱號；
    - (ii) 採用“Corporation”或“Incorporated”一字或其縮寫或模仿字樣的中文版本為最後一個字的名稱或稱號；或
    - (iii) 以中文“註冊公司”或“法人團體”字樣為一部分的名稱或稱號。
- (3) 任何人犯第(1)或(2)款所訂罪行，可處第3級罰款，如有關罪行是持續的罪行，則可就該罪行持續期間的每一日，另處罰款 \$300。

## 第 2 分部 —— 關乎調查或執法措施的雜項條文

- (1) A person commits an offence if the person—
- (a) is not incorporated with limited liability; and
  - (b) uses, trades or carries on business under a name or title of which—
    - (i) the word “Limited”, or a contraction or imitation of that word, is the last word;
    - (ii) the Chinese version of the word “Limited”, or of a contraction or imitation of that word, is the last word; or
    - (iii) the Chinese characters “有限公司” form part.
- (2) A person commits an offence if the person—
- (a) is not incorporated; and
  - (b) uses, trades or carries on business under a name or title of which—
    - (i) the word “Corporation” or “Incorporated”, or a contraction or imitation of that word, is the last word;
    - (ii) the Chinese version of the word “Corporation” or “Incorporated”, or of a contraction or imitation of that word, is the last word; or
    - (iii) the Chinese characters “註冊公司” or “法人團體” form part.
- (3) A person who commits an offence under subsection (1) or (2) is liable to a fine at level 3 and, in the case of a continuing offence, to a further fine of \$300 for each day during which the offence continues.

## Division 2—Miscellaneous Provisions relating to Investigation or Enforcement Measures

**897. 懷疑發生罪行時原訟法庭可命令查閱或交出紀錄或文件**

- (1) 原訟法庭如信納有以下情況，可應律政司司長的申請，根據第 (2) 或 (3) 款作出命令——
  - (a) 有合理理由相信，任何人在擔任公司的高級人員時曾犯與該公司事務的管理有關連的罪行；而
  - (b) 犯罪證據將可在以下文件中找到——
    - (i) 該公司的任何紀錄或文件，或該公司控制的任何紀錄或文件；或
    - (ii) 屬於經營銀行業務的人並且關乎該公司事務的任何紀錄或文件。
- (2) 原訟法庭可就第 (1)(b)(i) 款所述的紀錄或文件作出命令——
  - (a) 授權該命令指名的人查閱該紀錄或文件，以調查有關罪行及取得該罪行的證據；或
  - (b) 規定該公司的公司秘書或該命令指名的該公司的任何其他高級人員，在該命令指明的地點，向該命令指名的人交出該紀錄或文件。
- (3) 原訟法庭可就第 (1)(b)(ii) 款所述的紀錄或文件作出命令，授權該命令指名的人查閱該紀錄或文件，以調查有關罪行及取得該罪行的證據。
- (4) 在本條中——

**文件** (document) 具有第 838(1) 條給予該詞的涵義；

**紀錄** (record) 具有第 838(1) 條給予該詞的涵義。

**897. Court may order inspection or production of records or documents if offence suspected**

- (1) The Court may, on application by the Secretary for Justice, make an order under subsection (2) or (3) if it is satisfied that—
  - (a) there is reasonable cause to believe that any person has, while an officer of a company, committed an offence in connection with the management of the company's affairs; and
  - (b) evidence of the commission of the offence is to be found in—
    - (i) any record or document of, or under the control of, the company; or
    - (ii) any record or document of a person carrying on a banking business, which relate to the company's affairs.
- (2) The Court may, in the case of a record or document mentioned in subsection (1)(b)(i), make an order—
  - (a) authorizing a person named in the order to inspect the record or document for the purpose of investigating and obtaining evidence of the offence; or
  - (b) requiring the company secretary of the company, or any other officer of the company named in the order, to produce the record or document to a person, and at a place, named in the order.
- (3) The Court may, in the case of a record or document mentioned in subsection (1)(b)(ii), make an order authorizing a person named in the order to inspect the record or document for the purpose of investigating and obtaining evidence of the offence.

**898. 藉原訟法庭命令強制執行規定**

- (1) 如公司或公司的高級人員違反本條例中關於以下事宜的規定，則本條適用 ——
  - (a) 向處長送交、交付、提供、遞交或交出文件；或
  - (b) 向處長發出或給予關於任何事宜的通知。
- (2) 處長或有關公司的成員或債權人，可向該公司或有關高級人員送達通知，要求該公司或人員遵守有關規定。
- (3) 如有關公司或高級人員在上述通知送達後的 14 日內，沒有就違反規定作出糾正，則原訟法庭可應處長或該公司的成員或債權人的申請，作出命令 ——
  - (a) (如屬公司違反規定的情況) 指示該公司及其任何高級人員在該命令指明的時限內，就違反規定一事作出糾正；或
  - (b) (如屬高級人員違反規定的情況) 指示該人員在該命令指明的時限內，就違反規定一事作出糾正。
- (4) 上述命令可訂定，上述申請的所有訟費及附帶費用均須 ——
  - (a) (如屬公司違反規定的情況) 由該公司或其任何對違反規定一事負責的高級人員承擔；或
  - (b) (如屬高級人員違反規定的情況) 由該人員承擔。
- (5) 本條不影響任何就有關違反規定事件而對公司或公司的任何高級人員施加刑罰的條例的實施。

- (4) In this section—

*document* (文件) has the meaning given by section 838(1);

*record* (紀錄) has the meaning given by section 838(1).

**898. Enforcement of requirements by order of Court**

- (1) This section applies if a company or an officer of a company contravenes a requirement of this Ordinance—
  - (a) to send, deliver, supply, forward or produce a document to the Registrar; or
  - (b) to give notice to the Registrar of any matter.
- (2) The Registrar, or a member or creditor of the company, may serve a notice on the company or officer requiring the company or officer to comply with the requirement.
- (3) If the company or officer fails to make good the contravention within 14 days after service of the notice, the Court may, on application by the Registrar, or by a member or creditor of the company, make an order—
  - (a) in the case of a contravention by the company, directing the company and any officer of the company to make good the contravention within the time specified in the order; or
  - (b) in the case of a contravention by the officer, directing the officer to make good the contravention within the time specified in the order.
- (4) An order may provide that all costs of and incidental to the application are to be borne—
  - (a) in the case of a contravention by the company, by the company or by any officer of the company responsible for the contravention; or

**899. 處長可向涉嫌違例者發出通知，提出在某些條件符合下可不  
起訴**

- (1) 處長如有理由相信某人犯了附表 7 指明的罪行，則可向該人發出符合以下說明的書面通知 ——
  - (a) 指稱該人犯了附表指明的罪行，並載有該罪行的詳情；
  - (b) 視乎有關罪行 ——
    - (i) 屬第 (5) 款所述的罪行；抑或
    - (ii) 屬第 (6) 款所述的罪行，而參照該款載有該通知的條款；
  - (c) 為該款的目的指明限期及款額；及
  - (d) 載有處長認為合適的任何其他資料。
- (2) 上述通知只可在針對有關罪行的法律程序展開之前發出。
- (3) 處長可藉另一書面通知，延展第 (1)(c) 款指明的限期。此項權力可在該限期內行使，亦可在該限期終結後行使。
- (4) 第 (1) 款所指的通知，不可在該通知指明的限期或在根據第 (3) 款延展的限期內被撤回。
- (5) 凡有關罪行屬由沒有作出某作為或事情所構成的罪行 ——
  - (a) 如有關的人在第 (1) 款所指的通知指明的限期或在根據第 (3) 款延展的限期內，向處長繳付該通知指明的款額並作出該作為或事情，則不會就該罪行而針對該人提起法律程序；或

(b) in the case of a contravention by the officer, by that officer.

- (5) This section does not affect the operation of any Ordinance imposing penalties on a company or any officer of a company in respect of the contravention.

**899. Registrar may give notice to suspected offender about not instituting proceedings under certain conditions**

- (1) If the Registrar has reason to believe that a person has committed an offence specified in Schedule 7, the Registrar may give the person a notice in writing that—
  - (a) alleges that the person has committed an offence specified in the Schedule, and contains the particulars of the offence;
  - (b) contains—
    - (i) in the case of an offence mentioned in subsection (5), the terms of the notice by reference to that subsection; or
    - (ii) in the case of an offence mentioned in subsection (6), the terms of the notice by reference to that subsection;
  - (c) specifies the period and amount for the purposes of that subsection; and
  - (d) contains any other information that the Registrar thinks fit.
- (2) A notice may be given only before the proceedings on the offence commence.
- (3) The Registrar may, by a further notice in writing, extend the period specified under subsection (1)(c). This power is exercisable within, or after the end of, that period.



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- (b) 如有關的人在第 (1) 款所指的通知指明的限期或在根據第 (3) 款延展的限期內，沒有向處長繳付該通知指明的款額或沒有作出該作為或事情，則可就該罪行而針對該人提起法律程序。
- (6) 凡有關罪行不屬由沒有作出某作為或事情所構成的罪行——
- (a) 如有關的人在第 (1) 款所指的通知指明的限期或在根據第 (3) 款延展的限期內，向處長繳付該通知指明的款額，則不會就該罪行而針對該人提起法律程序；或
- (b) 如有關的人在第 (1) 款所指的通知指明的限期或在根據第 (3) 款延展的限期內，沒有向處長繳付該通知指明的款額，則可就該罪行而針對該人提起法律程序。
- (7) 繳付根據第 (1) 款向某人發出的通知所指明的款額，不得視為該人承認該人須就該通知指稱該人所犯的罪行負上任何法律責任。

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- (4) A notice under subsection (1) may not be withdrawn within the period specified in the notice or that period as extended under subsection (3).
- (5) Where the offence is an offence constituted by a failure to do an act or thing—
- (a) no proceedings will be instituted against the person in respect of that offence if, within the period specified in a notice under subsection (1) or that period as extended under subsection (3), the person pays to the Registrar the amount specified in the notice and does the act or thing; or
- (b) proceedings may be instituted against the person in respect of that offence if, within the period specified in a notice under subsection (1) or that period as extended under subsection (3), the person has not paid to the Registrar the amount specified in the notice or has not done the act or thing.
- (6) Where the offence is not an offence constituted by a failure to do an act or thing—
- (a) no proceedings will be instituted against the person in respect of that offence if, within the period specified in a notice under subsection (1) or that period as extended under subsection (3), the person pays to the Registrar the amount specified in the notice; or
- (b) proceedings may be instituted against the person in respect of that offence if, within the period specified in a notice under subsection (1) or that period as extended under subsection (3), the person has not paid to the Registrar the amount specified in the notice.
- (7) The payment of an amount specified in a notice given to a person under subsection (1) is not to be regarded as an

admission by the person of any liability for the offence alleged in the notice to have been committed by the person.

### 900. 展開法律程序的時效

- (1) 儘管有《裁判官條例》(第 227 章)第 26 條的規定，關乎本條例所訂罪行的告發或申訴，只要 ——
  - (a) 在犯該罪行後的 3 年內；及
  - (b) 在律政司司長知悉助控證據的日期後的 12 個月內，向裁判官提出或作出，便可予審訊。
- (2) 就本條而言，律政司司長就其知悉助控證據的日期發出的證明書，即為該日期的確證。
- (3) 本條不適用於 ——
  - (a) 可公訴罪行；或
  - (b) 既可循公訴程序亦可循簡易程序審訊的罪行。
- (4) 在本條中 ——

**助控證據** (supporting evidence) 指律政司司長認為足以支持法律程序的提起屬有理可據的證據。

### 901. 罰款的運用

- (1) 法院在根據本條例判處罰款時，可指示將罰款的全部或任何部分用作或用於支付有關法律程序的訟費。
- (2) 除根據第 (1) 款作出的指示另有規定外，根據本條例的罰款須撥作政府一般收入。
- (3) 儘管任何其他條例有任何規定，第 (2) 款仍屬有效。

### 900. Limitation on commencement of proceedings

- (1) Despite section 26 of the Magistrates Ordinance (Cap. 227), an information or complaint relating to an offence under this Ordinance may be tried if it is laid before or made to a magistrate—
  - (a) within 3 years after the commission of the offence; and
  - (b) within 12 months after the date on which the supporting evidence came to the Secretary for Justice's knowledge.
- (2) For the purposes of this section, a certificate of the Secretary for Justice as to the date on which the supporting evidence came to the Secretary for Justice's knowledge is conclusive evidence of that date.
- (3) This section does not apply to—
  - (a) an indictable offence; or
  - (b) an offence triable either on indictment or summarily.
- (4) In this section—

**supporting evidence** (助控證據) means evidence sufficient, in the Secretary for Justice's opinion, to justify the proceedings.

### 901. Application of fines

- (1) When imposing a fine under this Ordinance, the court may direct that the whole or any part of the fine is to be applied in or towards payment of the costs of the proceedings.
- (2) Subject to a direction under subsection (1), a fine under this Ordinance must be paid into the general revenue.
- (3) Subsection (2) has effect despite anything in any other Ordinance.

**第 3 分部 —— 關乎公司的高級人員或核數師的不當行為的  
雜項條文****Division 3—Miscellaneous Provisions relating to Misconduct  
by Officer or Auditor of Company****902. 釋義**

在本分部中 ——

**不當行為** (misconduct) 指疏忽、失責、違反責任或違反信託行為；

**指明人士** (specified person) 指 ——

- (a) 公司的高級人員；或
- (b) 獲公司聘用為核數師的人。

**902. Interpretation**

In this Division—

**misconduct** (不當行為) means negligence, default, breach of duty or breach of trust;

**specified person** (指明人士) means—

- (a) an officer of a company; or
- (b) a person employed by a company as an auditor.

**903. 原訟法庭可在關於不當行為的法律程序中向公司的高級人員等給予寬免**

- (1) 在就針對某指明人士的不當行為而提起的法律程序中，原訟法庭如 ——
  - (a) 覺得該人須因或可能須因該不當行為而承擔法律責任；
  - (b) 覺得該人曾誠實及合理地行事；及
  - (c) 在顧及有關案件的整體情況 (包括與該人的委任有關連的情況) 後，覺得如公平地看待，該人的不當行為應予寬宥，則本條適用。
- (2) 原訟法庭可按它認為合適的條款，全盤或局部寬免有關指明人士的法律責任。
- (3) 如有關案件的審訊，是由法官在有陪審團的情況下進行的，該法官可 ——
  - (a) 從陪審團手中完全或局部撤回該案件；及
  - (b) 指示按該法官認為合適的關於訟費的條款或其他條款，判有關指明人士勝訴。

**903. Court may grant company officer etc. relief in proceedings for misconduct**

- (1) This section applies if, in any proceedings for any misconduct against a specified person, it appears to the Court that the person—
  - (a) is or may be liable for the misconduct;
  - (b) has acted honestly and reasonably; and
  - (c) ought fairly to be excused for the misconduct, having regard to all the circumstances of the case (including those connected with the person's appointment).
- (2) The Court may relieve the specified person, either wholly or partly, from the liability on any terms that the Court thinks fit.
- (3) If the case is tried by a judge with a jury, the judge may—
  - (a) withdraw the case in whole or in part from the jury; and
  - (b) direct judgment to be entered for the specified person on the terms as to costs or otherwise that the judge thinks fit.



**904. 原訟法庭可應公司的高級人員等的申請就不當行為向該人員給予寬免**

- (1) 指明人士如有理由憂慮將會有或可能有就某不當行為而針對該人提出的申索，可向原訟法庭申請寬免。
- (2) 原訟法庭可應申請而按它認為合適的條款，全盤或局部寬免有關指明人士的法律責任，前提是法庭 ——
  - (a) 覺得該人須因或可能須因該不當行為而承擔法律責任；
  - (b) 覺得該人曾誠實及合理地行事；及
  - (c) 在顧及有關案件的整體情況（包括與該人的委任有關連的情況）後，覺得如公平地看待，該人的不當行為應予寬宥。

**第 4 分部 —— 其他雜項條文****905. 公司提出訴訟的訟費等**

- (1) 如有以下情況，本條適用 ——
  - (a) 公司是訴訟或其他法律程序中的原告人；而
  - (b) 對有關事宜有司法管轄權的法院根據可信證供，覺得有理由相信如被告人勝訴，該公司將會無能力支付被告人的訟費。
- (2) 在不局限法院在任何其他條例下的權力的原則下，法院可 ——
  - (a) 要求就上述訟費給予充足保證；及
  - (b) 在給予該保證之前，擱置所有法律程序。
- (3) 在本條中 ——  
**公司 (company)** 指 ——
  - (a) 有限公司；或

**904. Court may grant company officer etc. relief for misconduct on officer's application**

- (1) A specified person may apply to the Court for relief if the person has reason to apprehend that a claim will or might be made against the person for any misconduct.
- (2) On an application, the Court may relieve the specified person, either wholly or partly, from the liability on any terms that the Court thinks fit if it appears to the Court that the person—
  - (a) is or may be liable for the misconduct;
  - (b) has acted honestly and reasonably; and
  - (c) ought fairly to be excused for the misconduct, having regard to all the circumstances of the case (including those connected with the person's appointment).

**Division 4—Other Miscellaneous Provisions****905. Costs in action by company etc.**

- (1) This section applies where—
  - (a) a company is a plaintiff in an action or other legal proceedings; and
  - (b) it appears, by credible testimony, to the court having jurisdiction in the matter that there is reason to believe the company will be unable to pay the defendant's costs if the defendant succeeds in the defence.
- (2) Without limiting the powers of the court under any other Ordinance, the court may—
  - (a) require sufficient security to be given for those costs; and
  - (b) stay all proceedings until the security is given.

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(b) 在香港以外地方成立為法團的公司。

**906. 關於私人檢控的保留條文**

本條例中任何關乎律政司司長提起刑事法律程序的條文，並不阻止任何人提起或進行任何該等法律程序。

**907. 關於享有保密權通訊的保留條文**

如律政司司長根據本條例提起針對某人的法律程序，本條例不得視為規定任何人須披露該人基於法律專業保密權的理由而有權拒絕披露的資料。

**908. 採用無紙化方式持有及轉讓股份及債權證**

(尚未實施)

附表 8(載有關乎採用無紙化方式持有及轉讓股份及債權證的修訂)具有效力。

**909. 訂立規例的權力**

- (1) 財政司司長可就任何根據本條例須訂明或獲准訂明的事宜，訂立規例。
- (2) 如行政長官會同行政會議或財政司司長根據本條例另一部獲賦權就有關事宜訂立規例，則第 (1) 款不適用。

**910. 關於根據本條例訂立的規例的補充條文**

由行政長官會同行政會議或由財政司司長根據本條例訂立的

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(3) In this section—

*company* (公司) means—

- (a) a limited company; or
- (b) a company incorporated outside Hong Kong.

**906. Saving as to private prosecution**

Nothing in this Ordinance relating to the institution of criminal proceedings by the Secretary for Justice precludes any person from instituting or carrying on any such proceedings.

**907. Saving for privileged communication**

If proceedings are instituted under this Ordinance against any person by the Secretary for Justice, nothing in this Ordinance is to be regarded as requiring any person to disclose any information that the person is entitled to refuse to disclose on grounds of legal professional privilege.

**908. Paperless holding and transfer of shares and debentures**

(Not yet in operation)

Schedule 8, which contains amendments relating to paperless holding and transfer of shares and debentures, has effect.

**909. Power to make regulations**

- (1) The Financial Secretary may make regulations for any matter required or permitted to be prescribed under this Ordinance.
- (2) Subsection (1) does not apply if the Chief Executive in Council or the Financial Secretary is empowered under another Part to make regulations for the matter.

**910. Supplementary provisions for regulations made under this Ordinance**

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附屬法例，可 ——

- (a) 就不同個案或不同類別的個案，訂立不同條文；及
- (b) 載有行政長官會同行政會議或財政司司長（視屬何情況而定）認為合適的相應、過渡性、保留、附帶或補充條文。

**911. 財政司司長及處長可修訂附表**

- (1) 財政司司長可藉於憲報刊登的公告，修訂附表 1、2、3、4、5、5A、5B、5C 或 7。（由 2018 年第 3 號第 5 條修訂）
  - (2) 處長可藉於憲報刊登的公告，修訂附表 6。
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Subsidiary legislation made by the Chief Executive in Council or the Financial Secretary under this Ordinance may—

- (a) make different provision for different cases or classes of cases; and
- (b) contain any consequential, transitional, saving, incidental or supplementary provisions, that the Chief Executive in Council or the Financial Secretary (as the case may be) thinks fit.

**911. Financial Secretary and Registrar may amend Schedules**

- (1) The Financial Secretary may, by notice published in the Gazette, amend Schedule 1, 2, 3, 4, 5, 5A, 5B, 5C or 7. (*Amended 3 of 2018 s. 5*)
  - (2) The Registrar may, by notice published in the Gazette, amend Schedule 6.
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