A Summary on the conditions for financial reporting exemption under 2014 Companies Ordinance (Part 3) 公司条例对简易财务报表条件的简述(之三)

## Financial year (section 367)

财务(会计)年度(公司条例第367条)

The Company's financial year refers to its accounting reference period.

一间公司的财务年度是指它的会计参照期。

## First financial year

首次(第一个)会计年度

A company's first financial year after the coming into operation of the new CO (Cap 622) begins on the first day of its first accounting reference period and ends on the last day of that period.

一间公司的首次会计年度始于"首次会计参照期"的首日,止于该参照期的最后一日。

### First accounting reference period

首次会计参照期

The first accounting reference period has a start date and a finish date.

首次会计参照期有起始日以及终止日。条例(第 622 章)生效前与条例生效后成立的公司,分别适用不同规定。

For an existing company formed or registered before the CO (Cap 622) coming into operation, the start date refers to the day that immediately follows the end date of the company's accounts for the financial year that immediately comes after the commencement date of the new CO. The finish date here refers to the anniversary of that start day. In other words, the first accounting reference period begins on the date immediately following its primary accounting reference date (the PARD) and ends with the first anniversary of its primary accounting reference date.

对于在条例生效日之前成立的公司,起始日是指:在新条例生效日之后,紧接于上一会计财务年度 最后一日的第一个公司财务年度的首日;终止日是指:在起始日后的周年日。换句话说,首次会计 参照期始于首次会计参照日,止于首次会计参照期的周年日。

For a company formed and registered under the new CO (Cap 622), the first accounting reference period begins on its incorporation and ends on its primary accounting reference date.

对于在新条例生效日当日或之后成立的公司,首次会计参照期始于公司成立日,止于"首个会计参照日"。

# Primary accounting reference date (PARD)

首次会计参照日

PARD has different rules for the two categories of Companies: companies established before the commencement of the CO, and established after the commencement of the CO.

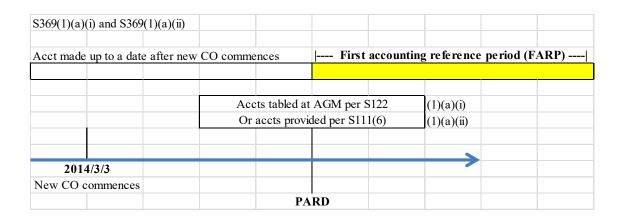
两类公司的首次会计参照日有不同规定:一、条例生效之前成立公司;二、条例生效后成立公司。

- (1) Companies established before the commencement of the CO
- 一、条例生效之前成立公司

Section 369 (1) of the new CO provides that the PARD for a company established before the new CO comes into operation is:

条例第 369 条(1) 规定,对于条例生效日前成立公司,首次会计参照日是指:

- (a) the date up to which the company's accounts are made if, on or after the commencement date of this section of the new CO, the company's accounts (i) have been laid before the company in general meeting under section 122 of the predecessor Ordinance; <sup>1</sup> or (ii) have been provided to the members under section 111(6) of the predecessor Ordinance;
- (a) 公司帐目的截帐日(帐目涵盖期最后一日),倘若在新公司条例生效后:(1)公司帐目已经根据旧条例第122条规定呈交与股东(成员)大会;或(2)已经根据旧条例第111(6)条送交公司成员。



Proviso (b) of paragraph (1) under S369, (S369(1)(b)) lay down ways to determine the PARD under the situation that no annual general meeting is held (no requirement to hold AGM for a single member company), or no accounts have been sent to members (a dormant company), as provided under section 369(1)(a).

条例第 369 条(1)款(b)项规定,在没有召开成员大会(无需要召开成员大会的一人公司)或送交帐目 予成员(不活动或睡眠公司)上述情况下,如何决定首次会计参照日的办法。

- (b) if, on or after the commencement date of this section, such company's accounts have not been laid or provided as mentioned in subparagraph (a)(i) or (ii) of Section 369(1), the following scenarios (i), (ii), or (iii) shall apply:
- (b) 倘若在条例生效后,公司没有如上根据旧例第 122 条规定提交成员大会(S369(1)(a)第 i 项),或者根据第 111(6)条送交帐目予成员(S369(1)(a)第 ii 项),根据以下三种情况其中一种办理:

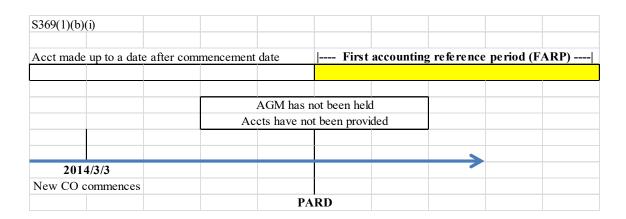
Scenario (i): in the case where such accounts have been prepared on or before the date by which the company is required by section 111(1) of the predecessor Ordinance to hold a general meeting, the date up to which those accounts are made. However, the provision for the PARD in this paragraph does not apply if those accounts are made up to a date falling more than one day before the commencement date of the CO (Cap 622);

第一种情况:假如公司已经根据旧条例第111(1)条为召开成员大会要求编制了会计帐目,则按照

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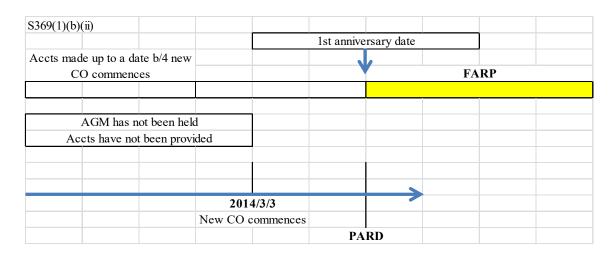
<sup>&</sup>lt;sup>1</sup> Having a continuing effect under Schedule 11 of the new CO.

公司帐目涵盖日的最后一日。但是,如果公司帐目截帐日是早于新条例生效日之前一天或多于一天,则本款不适用。



Scenario (ii): in the case where subparagraph (i) does not apply, but accounts made up to a date falling more than one day before the commencement date of this section have been prepared on or before the date by which the company is required by that section 111(1) to hold a general meeting, the first anniversary of the date up to which those accounts are made. However, the provision for the PARD in this paragraph does not apply if the accounts are made up to a date falling more than one day before the beginning of the period of 12 months before the commencement date of the CO; or

第二种情况:倘若以上第一种情况不适用,但是公司已经根据旧例第 111 (1)条,编制了为召开成员大会要求的帐目,而该帐目截帐日(账目涵盖期最后一天)早于条例生效日一天或多于一天,则为该截帐日的周年日。但是,如果公司帐目截帐日早于条例生效日十二个月前一天或多于一天,则本款规定不适用。



Scenario (iii): in any other case, the date by which the company is required by that section 111(1) to hold a general meeting.

第三种情况:在其他情况下,首次会计参照日为公司需要根据旧条例第 111 条 (1) 款召开成员大会当日。

#### (2) Company established after the commencement of the CO

二、在条例生效日之后成立公司

S369(5) provides that for a company formed and registered under the new CO, the primary accounting reference date (the PARD) is a date specified by the directors before the relevant date; or in the absence of such a specified date, the relevant date.

条例第 369(5)条规定,对于条例生效后成立的公司,首次会计参照日为在相关日前董事所指明的当日,倘若董事没有指明的,则采用相关日。

S369(6) provides that the relevant date means the last day of the month in which the relevant anniversary of the company's incorporation falls. A date specified for above must fall within 18 months after the date of the company's incorporation.

条例第 369(6)条规定,相关日是指公司成立周年日月份的最后一天。董事指明的日期必须在公司成立当日起的 18 个月内的任何一天。