

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。

一、条例生效之前成立公司

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) 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。

The diagram illustrates the timeline for a company's first accounting reference period (FARP) following the commencement of a new CO. A horizontal blue arrow represents the timeline, starting from the date '2014/3/3' labeled 'New CO commences'. A vertical line marks the start of the 'First accounting reference period (FARP)', which is highlighted in yellow. A box above the timeline indicates that 'Accts tabled at AGM per S122' or 'Or accts provided per S111(6)' are required for the period (1)(a)(i) and (1)(a)(ii) following the FARP. The period from the start of the new CO to the beginning of the FARP is labeled 'S369(1)(a)(i) and S369(1)(a)(ii)'.

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) 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：

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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S369(1)(b)(i)

Acct made up to a date after commencement date

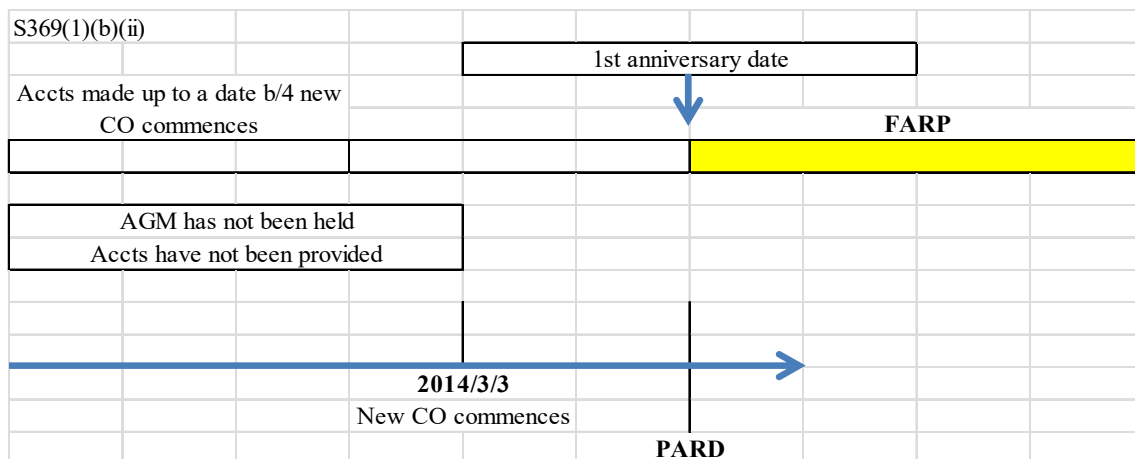
---- First accounting reference period (FARP) ----

AGM has not been held
Accts have not been provided

2014/3/3
New CO commences

PARD

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。



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。

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。