



OFFICIAL RECEIVER'S OFFICE

破產管理署

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來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF.: ORO CMD/1-50/10/1

來函檔號 YOUR REF.:

電話 TEL. NO.: 2867 2426

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3 March 2025

OFFICIAL RECEIVER'S OFFICE CIRCULAR NO. 1/2025

Withdrawal of funds from the Companies Liquidation Account for payment of liquidators' remuneration

Interim or full payment of liquidators' remuneration from the estate in the Companies Liquidation Account ("CLA") will be authorized by the Official Receiver's Office on the understanding that the payments are on account and should be refunded to the estate to pay the liquidation fees, expenses, etc. having priority over liquidators' remuneration under rule 179 of the Companies (Winding-up) Rules if there are insufficient funds to do so.

2. When liquidators make a request for payment of remuneration out of the CLA, they should submit to the Official Receiver's Office their bill of costs together with the following information for the period concerned:

- (i) Details of how the fees are calculated if the remuneration is by way of the percentages specified in the Companies (Fees and Percentages) Order; or
- (ii) Evidence that the remuneration has been approved by the court; or
- (iii) A resolution passed by the committee of inspection ("COI") and confirmation that the COI has been provided with the details as prescribed below:
 - (a) Main activities of work performed;
 - (b) Dates and names of respective grades of staff and the hours spent on the main activities of work performed;
 - (c) Hourly charge out rate per grade of staff;
 - (d) Total fees per grade of staff;
 - (e) Amount of non-chargeable items of work that will be deducted e.g. where a particular task performed is purely administrative and not

directly related to the case in question;

- (f) All disbursements or out of pocket expenses incurred; and
- (g) A certificate of taxation of the solicitor's fees from the court, if appropriate.

3. Where written resolution is passed by the COI, the following additional information is required to be submitted:

- (a) The circulation date of the written resolution;
- (b) The date when any requests to summon a meeting to consider the matters raised by the written resolution have been made by any members;
- (c) The date when a majority of the members of the COI have signified their agreement to the written resolution; and
- (d) The date when all the members of the COI have signified their agreement to the written resolution (if applicable).

4. ORO Circular No. 3/2017 is cancelled and superseded by this Circular with immediate effect.

Signed
(Ms. Phyllis McKenna)
Official Receiver

To all insolvency practitioners
via (1) The Hong Kong Institute of Certified Public Accountants
(2) The Law Society of Hong Kong
(3) The Hong Kong Chartered Governance Institute