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第 622 章附表 3
第 1A 條Schedule 3
Section 1AS3-2
Cap. 622**附表 3**

[第 361、362、363、364、
365、366、366A 及 911 條]
(由 2018 年第 35 號第 86 條修訂)

為第 361 至 366A 條指明的歸類條件

(由 2018 年第 35 號第 86 條修訂)

1A. 釋義

在本附表中——

非香港法人團體 (non-Hong Kong body corporate) 指在香港以外地方成立為法團的法人團體。

(由 2018 年第 35 號第 86 條增補)

1. 歸類的條件

- (1) 為施行第 361(1)、(2) 及 (3) 條而指明的條件是——
- (a) (假若公司就有關財政年度符合歸類為小型私人公司的資格) 在該公司的關乎該財政年度的周年財務報表反映的、該公司在該財政年度的收入總額，不超過 \$100,000,000；
 - (b) (假若公司就有關財政年度符合歸類為小型私人公司的資格) 在該公司的關乎該財政年度的周年財務報表反映的、該公司在關乎該財政年度的財務狀況表的日期的資產總額，不超過 \$100,000,000；及
 - (c) 在該財政年度內，公司的平均僱員人數不超過 100 人。

Schedule 3

[ss. 361, 362, 363, 364, 365,
366, 366A & 911]
(Amended 35 of 2018 s. 86)

Specified Qualifying Conditions for Sections 361 to 366A

(Amended 35 of 2018 s. 86)

1A. Interpretation

In this Schedule—

non-Hong Kong body corporate (非香港法人團體) means a body corporate incorporated outside Hong Kong.

(Added 35 of 2018 s. 86)

1. Qualifying conditions

- (1) The conditions specified for the purposes of section 361(1), (2) and (3) are—
- (a) that the amount of the company's total revenue for the financial year, as would be reflected in the company's annual financial statements for the financial year if the company were qualified as a small private company for the financial year, does not exceed \$100 million;
 - (b) that the amount of the company's total assets at the date of the statement of financial position for the financial year, as would be reflected in the company's annual financial statements for the financial year if the company

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- (2) 為施行第 361(4) 條而指明的條件是——
- (a) 在公司的關乎有關財政年度的周年財務報表反映的、該公司在該財政年度的收入總額，不超過 \$100,000,000；
- (b) 在公司的關乎該財政年度的周年財務報表反映的、該公司在關乎該財政年度的財務狀況表的日期的資產總額，不超過 \$100,000,000；及
- (c) 在該財政年度內，公司的平均僱員人數不超過 100 人。
- (3) 為施行第 362(1)、(2) 及 (3) 條而指明的條件是——
- (a) (假若公司就有關財政年度符合歸類為合資格私人公司的資格) 在該公司的關乎該財政年度的周年財務報表反映的、該公司在該財政年度的收入總額，不超過 \$200,000,000；
- (b) (假若公司就有關財政年度符合歸類為合資格私人公司的資格) 在該公司的關乎該財政年度的周年財務報表反映的、該公司在關乎該財政年度的財務狀況表的日期的資產總額，不超過 \$200,000,000；及
- (c) 在該財政年度內，公司的平均僱員人數不超過 100 人。
- (4) 為施行第 362(4) 條而指明的條件是——
- (a) 在公司的關乎有關財政年度的周年財務報表反映的、該公司在該財政年度的收入總額，不超過 \$200,000,000；
- (b) 在公司的關乎該財政年度的周年財務報表反映的、該公司在關乎該財政年度的財務狀況表的日期的資產總額，不超過 \$200,000,000；及
- (c) 在該財政年度內，公司的平均僱員人數不超過 100 人。

- were qualified as a small private company for the financial year, does not exceed \$100 million; and
- (c) that the average number of the company's employees during the financial year does not exceed 100.
- (2) The conditions specified for the purposes of section 361(4) are—
- (a) that the amount of the company's total revenue for the financial year, as reflected in the company's annual financial statements for the financial year, does not exceed \$100 million;
- (b) that the amount of the company's total assets at the date of the statement of financial position for the financial year, as reflected in the company's annual financial statements for the financial year, does not exceed \$100 million; and
- (c) that the average number of the company's employees during the financial year does not exceed 100.
- (3) The conditions specified for the purposes of section 362(1), (2) and (3) are—
- (a) that the amount of the company's total revenue for the financial year, as would be reflected in the company's annual financial statements for the financial year if the company were qualified as an eligible private company for the financial year, does not exceed \$200 million;
- (b) that the amount of the company's total assets at the date of the statement of financial position for the financial year, as would be reflected in the company's annual financial statements for the financial year if the company were qualified as an eligible private company for the financial year, does not exceed \$200 million; and

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- (5) 為施行第 363(1)、(2) 及 (3) 條而指明的條件是：假若公司就有關財政年度符合歸類為小型擔保公司的資格，在該公司的關乎該財政年度的周年財務報表反映的、該公司在該財政年度的收入總額，不超過 \$25,000,000。
- (6) 為施行第 363(4) 條而指明的條件是：在公司的關乎有關財政年度的周年財務報表反映的、該公司在該財政年度的收入總額，不超過 \$25,000,000。
- (7) 為施行第 364(1)、(2)、(3)、(4) 及 (5) 條而指明的條件是——
- (a) 集團內的每一間公司，就有關財政年度而言，均符合歸類為小型私人公司的資格；及
- (b) 集團內的每一個非香港法人團體，假使已根據本條例成立為法團，便會就該財政年度而言，均符合歸類為小型私人公司的資格。(由 2018 年第 35 號第 86 條代替)
- (8) 為施行第 364(1)、(2) 及 (3) 條及第 366A(4)(a) 條而指明的條件是——(由 2018 年第 35 號第 86 條修訂)
- (a) 集團在有關財政年度的收入總額的總數，不超過 \$100,000,000；
- (b) 集團在關乎該財政年度的財務狀況表的日期的資產總額的總數，不超過 \$100,000,000；及
- (c) 在該財政年度內，集團的僱員人數的總數不超過 100 人。
- (9) 為施行第 364(4) 及 (5) 條及第 366A(8)(a) 條而指明的條件是——(由 2018 年第 35 號第 86 條修訂)
- (a) 集團在有關財政年度的收入總額的總數，不超過 \$100,000,000；
- (b) 集團在關乎該財政年度的財務狀況表的日期的資產總額的總數，不超過 \$100,000,000；及

- (c) that the average number of the company's employees during the financial year does not exceed 100.
- (4) The conditions specified for the purposes of section 362(4) are—
- (a) that the amount of the company's total revenue for the financial year, as reflected in the company's annual financial statements for the financial year, does not exceed \$200 million;
- (b) that the amount of the company's total assets at the date of the statement of financial position for the financial year, as reflected in the company's annual financial statements for the financial year, does not exceed \$200 million; and
- (c) that the average number of the company's employees during the financial year does not exceed 100.
- (5) The condition specified for the purposes of section 363(1), (2) and (3) is that the amount of the company's total revenue for the financial year, as would be reflected in the company's annual financial statements for the financial year if the company were qualified as a small guarantee company for the financial year, does not exceed \$25 million.
- (6) The condition specified for the purposes of section 363(4) is that the amount of the company's total revenue for the financial year, as reflected in the company's annual financial statements for the financial year, does not exceed \$25 million.
- (7) The conditions specified for the purposes of section 364(1), (2), (3), (4) and (5) are—
- (a) that each company in the group is qualified as a small private company for the financial year; and
- (b) that each non-Hong Kong body corporate in the group would have been qualified as a small private company

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- (c) 在該財政年度內，集團的僱員人數的總數不超過 100 人。
- (10) 為施行第 365(1)、(2)、(3)、(4) 及 (5) 條而指明的條件是——
- (a) 集團內的每一間公司，就有關財政年度而言，均符合歸類為合資格私人公司的資格；及
- (b) 集團內的每一個非香港法人團體，假使已根據本條例成立為法團，便會就該財政年度而言，均符合歸類為合資格私人公司的資格。(由 2018 年第 35 號第 86 條代替)
- (11) 為施行第 365(1)、(2) 及 (3) 條及第 366A(4)(b) 條而指明的條件是——(由 2018 年第 35 號第 86 條修訂)
- (a) 集團在有關財政年度的收入總額的總數，不超過 \$200,000,000；
- (b) 集團在關乎該財政年度的財務狀況表的日期的資產總額的總數，不超過 \$200,000,000；及
- (c) 在該財政年度內，集團的僱員人數的總數不超過 100 人。
- (12) 為施行第 365(4) 及 (5) 條及第 366A(8)(b) 條而指明的條件是——(由 2018 年第 35 號第 86 條修訂)
- (a) 集團在有關財政年度的收入總額的總數，不超過 \$200,000,000；
- (b) 集團在關乎該財政年度的財務狀況表的日期的資產總額的總數，不超過 \$200,000,000；及
- (c) 在該財政年度內，集團的僱員人數的總數不超過 100 人。
- (12A) 為施行第 366(1)、(2)、(3)、(4) 及 (5) 條而指明的條件是——
- (a) 集團內的每一間公司，就有關財政年度而言，均符合歸類為小型擔保公司的資格；及

- for the financial year had it been incorporated under this Ordinance. (Replaced 35 of 2018 s. 86)
- (8) The conditions specified for the purposes of section 364(1), (2) and (3) and section 366A(4)(a) are— (Amended 35 of 2018 s. 86)
- (a) that the aggregate amount of the group's total revenue for the financial year does not exceed \$100 million;
- (b) that the aggregate amount of the group's total assets at the date of the statement of financial position for the financial year does not exceed \$100 million; and
- (c) that the aggregate number of employees of the group during the financial year does not exceed 100.
- (9) The conditions specified for the purposes of section 364(4) and (5) and section 366A(8)(a) are— (Amended 35 of 2018 s. 86)
- (a) that the aggregate amount of the group's total revenue for the financial year does not exceed \$100 million;
- (b) that the aggregate amount of the group's total assets at the date of the statement of financial position for the financial year does not exceed \$100 million; and
- (c) that the aggregate number of employees of the group during the financial year does not exceed 100.
- (10) The conditions specified for the purposes of section 365(1), (2), (3), (4) and (5) are—
- (a) that each company in the group is qualified as an eligible private company for the financial year; and
- (b) that each non-Hong Kong body corporate in the group would have been qualified as an eligible private company for the financial year had it been incorporated under this Ordinance. (Replaced 35 of 2018 s. 86)

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- (b) 集團內的每一個非香港法人團體，假使已根據本條例成立為法團，便會就該財政年度而言，均符合歸類為小型擔保公司的資格。(由 2018 年第 35 號第 86 條增補)
- (13) 為施行第 366(1)、(2) 及 (3) 條及第 366A(4)(c) 條而指明的條件是：集團在有關財政年度的收入總額的總數，不超過 \$25,000,000。(由 2018 年第 35 號第 86 條代替)
- (14) 為施行第 366(4) 及 (5) 條及第 366A(8)(c) 條而指明的條件是：集團在有關財政年度的收入總額的總數，不超過 \$25,000,000。(由 2018 年第 35 號第 86 條代替)
- (15) 在第 (1)、(3)、(5)、(7)、(8)、(10)、(11) 及 (13) 款中——
- (a) 為施行第 361(2)、362(2)、363(2)、364(2)、365(2) 或 366(2) 條提述公司財政年度，包括該公司就《前身條例》而言的、在本條開始實施後的該公司的首個財政年度的對上一個財政年度；及
- (b) 提述公司的周年財務報表，如關乎該公司就《前身條例》而言的財政年度，即提述關乎該財政年度的公司帳目。

- (11) The conditions specified for the purposes of section 365(1), (2) and (3) and section 366A(4)(b) are— (*Amended 35 of 2018 s. 86*)
- (a) that the aggregate amount of the group's total revenue for the financial year does not exceed \$200 million;
- (b) that the aggregate amount of the group's total assets at the date of the statement of financial position for the financial year does not exceed \$200 million; and
- (c) that the aggregate number of employees of the group during the financial year does not exceed 100.
- (12) The conditions specified for the purposes of section 365(4) and (5) and section 366A(8)(b) are— (*Amended 35 of 2018 s. 86*)
- (a) that the aggregate amount of the group's total revenue for the financial year does not exceed \$200 million;
- (b) that the aggregate amount of the group's total assets at the date of the statement of financial position for the financial year does not exceed \$200 million; and
- (c) that the aggregate number of employees of the group during the financial year does not exceed 100.
- (12A) The conditions specified for the purposes of section 366(1), (2), (3), (4) and (5) are—
- (a) that each company in the group is qualified as a small guarantee company for the financial year; and
- (b) that each non-Hong Kong body corporate in the group would have been qualified as a small guarantee company for the financial year had it been incorporated under this Ordinance. (*Added 35 of 2018 s. 86*)
- (13) The condition specified for the purposes of section 366(1), (2) and (3) and section 366A(4)(c) is that the aggregate amount

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of the group's total revenue for the financial year does not exceed \$25 million. *(Replaced 35 of 2018 s. 86)*

- (14) The condition specified for the purposes of section 366(4) and (5) and section 366A(8)(c) is that the aggregate amount of the group's total revenue for the financial year does not exceed \$25 million. *(Replaced 35 of 2018 s. 86)*
- (15) In subsections (1), (3), (5), (7), (8), (10), (11) and (13)—
- (a) a reference to a financial year of a company for the purposes of section 361(2), 362(2), 363(2), 364(2), 365(2) or 366(2) includes a financial year of the company for the purposes of the predecessor Ordinance that immediately precedes the company's first financial year after the coming into operation of this section; and
- (b) a reference to a company's annual financial statements is, in the case of a financial year of the company for the purposes of the predecessor Ordinance, a reference to the company's accounts for the financial year.

2. 補充本附表第 1 條的條文

- (1) 為施行本附表第 1(1)(a)、(2)(a)、(3)(a)、(4)(a)、(5)、(6)、(8)(a)、(9)(a)、(11)(a)、(12)(a)、(13) 及 (14) 條，如某財政年度的長度不足或超過 12 個月，則須在猶如該財政年度是 12 個月的情況下，按比例計算該財政年度的收入總額。
- (2) 為施行本附表第 1(8)、(11) 及 (13) 條，在計算集團的收入或資產總額的總數時——*(由 2018 年第 35 號第 86 條修訂)*
- (a) 須將該集團內每名成員的以下收入或資產（視屬何情況而定）的總額相加：假若該集團符合歸類為小型私人公司集團、合資格私人公司集團或小型擔保公司集團、或混合集團（視屬何情況而定）的資格，有關成員的關乎有關財政年度的周年財務報表

2. Provisions supplementary to section 1 of this Schedule

- (1) For the purposes of section 1(1)(a), (2)(a), (3)(a), (4)(a), (5), (6), (8)(a), (9)(a), (11)(a), (12)(a), (13) and (14) of this Schedule, the amount of total revenue for a financial year that is shorter or longer than 12 months is to be calculated on a pro-rata basis as if the length of the financial year were 12 months.
- (2) For the purposes of section 1(8), (11) and (13) of this Schedule, the aggregate amount of the group's total revenue or assets—*(Amended 35 of 2018 s. 86)*
- (a) is to be calculated by aggregating the total revenue or assets (as the case may be) of each member in the

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或周年綜合財務報表反映的、該成員的收入或資產（視屬何情況而定）的總額；及

- (b) 計算須建基於就該集團內的成員之間進行的交易而作的抵銷及其他調整已經作出。
- (3) 為施行本附表第 1(9)、(12) 及 (14) 條，在計算集團的收入或資產總額的總數時——（由 2018 年第 35 號第 86 條修訂）
- (a) 須將該集團內的每名成員的關乎有關財政年度的周年財務報表或周年綜合財務報表反映的、該成員的收入或資產（視屬何情況而定）的總額相加；及
- (b) 計算須建基於就該集團內的成員之間進行的交易而作的抵銷及其他調整已經作出。
- (4) 為施行本附表第 1(8)(c)、(9)(c)、(11)(c) 及 (12)(c) 條，在計算集團在某財政年度僱員人數的總數時，須將該集團內的每名成員在該財政年度的平均僱員人數相加。
- (5) 為施行第 (4) 款及本附表第 1(1)(c)、(2)(c)、(3)(c) 及 (4)(c) 條，集團內的公司或成員在某財政年度的平均僱員人數，是運用以下公式計算所得之數——（由 2018 年第 35 號第 86 條修訂）

group, as would be reflected in the member's annual financial statements or annual consolidated financial statements for the financial year if the group were qualified as a group of small private companies, eligible private companies or small guarantee companies, or a mixed group (as the case may be); and

- (b) is to be calculated on the basis that the set-offs and other adjustments for transactions between members in the group have been made.
- (3) For the purposes of section 1(9), (12) and (14) of this Schedule, the aggregate amount of the group's total revenue or assets— (*Amended 35 of 2018 s. 86*)
- (a) is to be calculated by aggregating the total revenue or assets (as the case may be) of each member in the group, as reflected in the member's annual financial statements or annual consolidated financial statements for the financial year; and
- (b) is to be calculated on the basis that the set-offs and other adjustments for transactions between members in the group have been made.
- (4) For the purposes of section 1(8)(c), (9)(c), (11)(c) and (12)(c) of this Schedule, the aggregate number of employees of the group during a financial year is to be calculated by aggregating the average number of employees of each member in the group during the financial year.
- (5) For the purposes of subsection (4) and of section 1(1)(c), (2)(c), (3)(c) and (4)(c) of this Schedule, the average number of the employees of a company or a member in a group during a financial year is to be calculated by using the following formula— (*Amended 35 of 2018 s. 86*)

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—
N

其中 ——

M 代表將在該財政年度內的所有月份終結時的集團內的公司或成員的僱員人數相加後的總數；

N 代表該財政年度內的月份的數目。

- (6) 在第 (2)(a) 及 (3)(a) 款中，提述公司的周年財務報表或周年綜合財務報表，如關乎本附表第 1(15)(a) 條所述的該公司就《前身條例》而言的財政年度，即提述關乎該財政年度的公司帳目或集團帳目。

(由 2018 年第 35 號第 86 條修訂)

M
—
N

where—

M represents the aggregate of the number of the employees of the company or the member in the group as at the end of each month during the financial year;

N represents the number of months in the financial year.

- (6) In subsections (2)(a) and (3)(a), a reference to a company's annual financial statements or annual consolidated financial statements is, in the case of a financial year of the company for the purposes of the predecessor Ordinance mentioned in section 1(15)(a) of this Schedule, a reference to the company's accounts or group accounts for the financial year.

(Amended 35 of 2018 s. 86)