

Prime

Law & Tax

When you have to be right

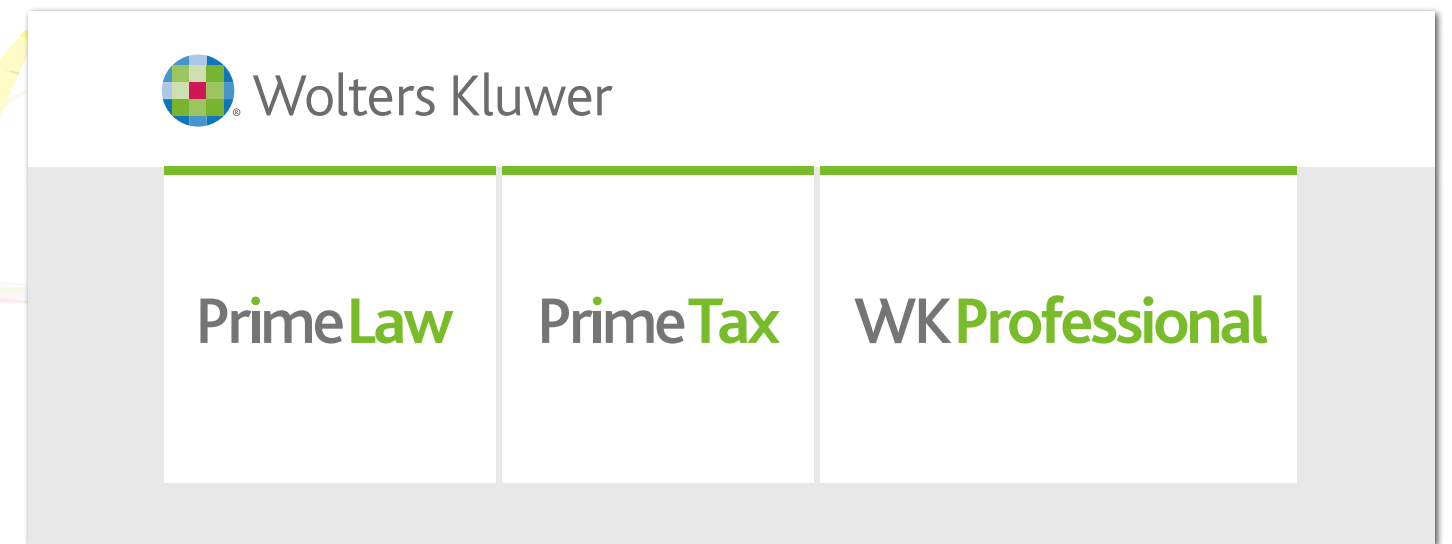


Wolters Kluwer

Having been in the business for over 20 years, Wolters Kluwer Hong Kong specializes in publishing titles for the tax, accounting and legal professions. We operate under the global Wolters Kluwer group which possesses over 175 years of experience in professional publishing. Our clients span from accounting firms and law firms to education institutions and multinational corporations. And as our client base expands, we carefully note and respond to their need for an effective and efficient online platform combining accurate information and practical tools in tax, accounting and legal services. With legal and accounting professionals working behind the product, Wolters Kluwer HK presents what our clients are looking for: a unified research platform.

The idea “The law should be readily accessible” lies at the heart of the development of PrimeLaw and PrimeTax. We have combined essential legal research tools (legislation, case law and commentary) into one online platform. In comparison with our competitors, we have made legal content much easier to navigate on a web-based platform. When constructing a database, it is not just about the content being made available, but more importantly about how users access such content and utilize them in their businesses and daily operations. Our philosophy underlining years of publishing experience – to provide timely and reliable knowledge – carries onto our new product.

PrimeLaw & Tax



Three platforms for different users

The Prime platform is our answer and endeavor to provide information enabling professionals to make the right decision.

PrimeLaw

Our platform with complete local legislations and court decisions offers a reliable research tool to solicitors, barristers and other legal practitioners. Law students and academics will also find our database immensely useful because of the advanced functionality to allow quick research.

PrimeTax

Our tax case reports date back to 1986 and have proven to be invaluable references for tax accountants. In addition, our full range of tax and business commentary keeps business leaders and accountants up-to-date with developments in a multitude of topics and insights from leading practitioners.

WKProfessional

Company secretaries, practitioners in alternative dispute resolution and other business professionals would find our comprehensive range of commentary an important and practical reference. Our professional and popular journals are also online to keep professionals updated with current developments.

Content coverage

Legislation

The database contains all ordinances and subsidiary legislation of Hong Kong. Legislative changes are updated weekly. Both English and Chinese versions of the current and past legislation are available.

Cases

The database covers the Hong Kong court decisions from 1877 to present, which includes all decisions made from colonial times to Hong Kong's reversion to Chinese sovereignty. 238 cases decided by the UK Privy Council can also be found. Cases are updated twice every day.

We report court decisions falling within the ambit of commercial law, company law, criminal law, damages, land law, tax law, tort and personal injuries. More subject areas will be added in the future. Our case reports provide insightful summaries of the main issues and points of law of each case.

There are also over 100,000 UK court judgments on the database spanning across different topics.

Commentary

Wolters Kluwer is recognized globally and highly valued for its secondary source expertise. Practice area experts provide insight and commentary on laws and regulations. Practical guidance, tips, templates, tools and examples help you integrate content meaningfully from the database into your own practice. Some of the titles in English are also available in Chinese.

Journals

Our highly popular journal on negotiation, Tan Pan, is now online.

Tracker

Our trackers bring you legal and tax updates and developments in HK and China. They also help you keep track of the updated content on the database.

News

Up-to-date news on law and enforcement is delivered timely.

Key Features Homepage

- 1
- Cross-database search**

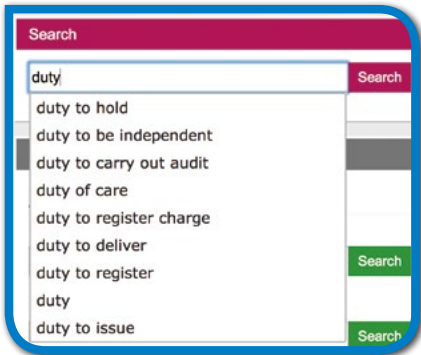
This special cross-database search allows you to search information from various sources in a single click.

Chinese characters search is also supported.



- Search prediction**

By typing a word or part of a word, a list of suggested words and phrases will appear.

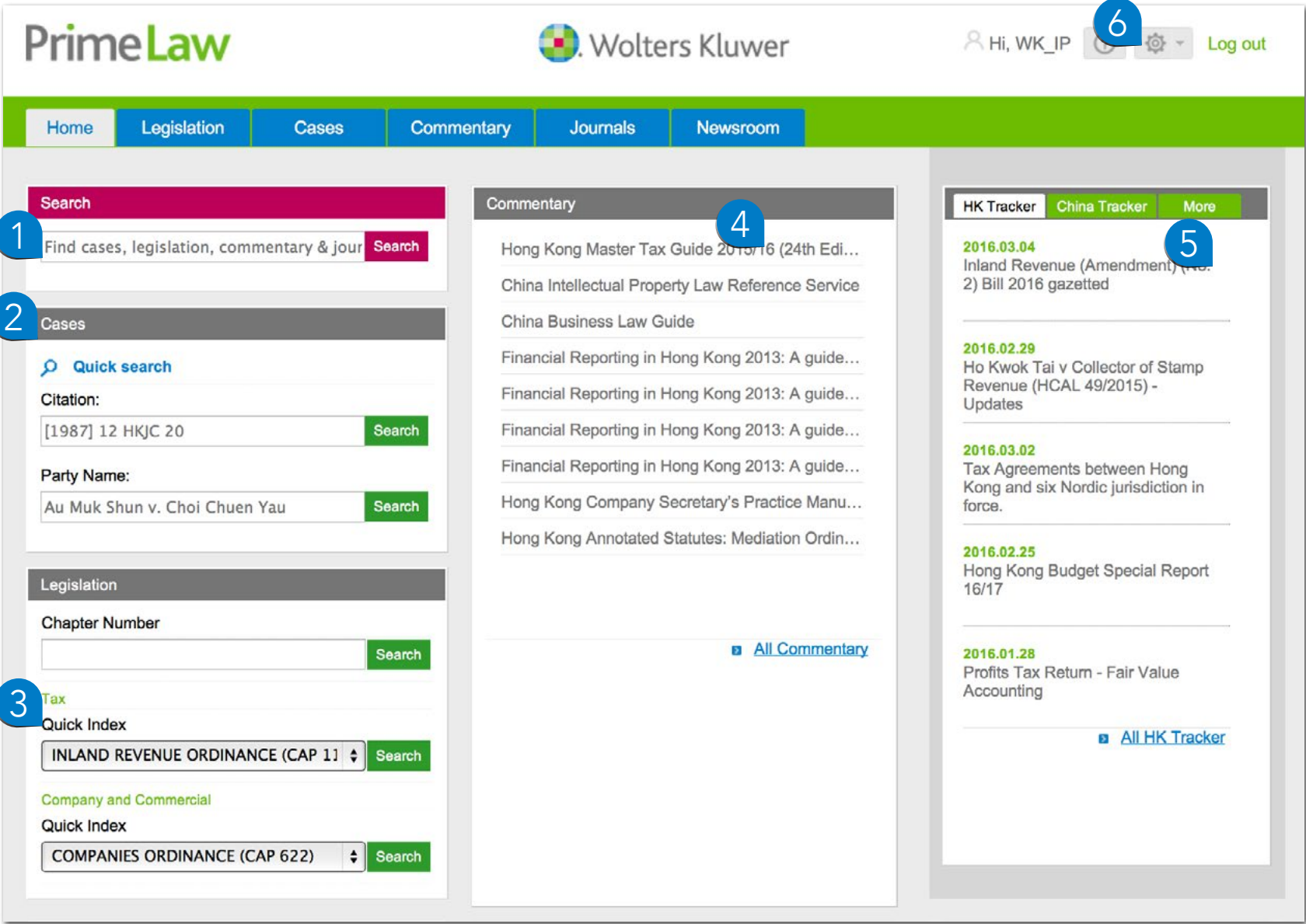


- 2
- Quick search for cases**

You can search for cases quickly by inputting the citation or parties' name.
- 3
- Quick index for legislation**

You can also choose the most relevant ordinances under the subject tax or company.
- 4
- Commentary**

The most recent commentary is illustrated here. By simply clicking on the title, you are automatically directed to it.



- 5
- Updates**

Latest updates on our publications and events.
- 6
- Setting**
- 7
- Preference**

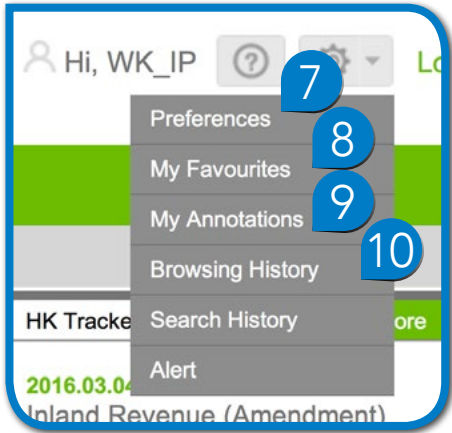
You can designate the number of search results to be shown per page.

You can also save email addresses to which you usually send PrimeLaw research outcome to.
- 8
- My Favourites**

Manage your selection of documents by saving them in the "My Favourites" folders.
- 9
- My Annotations**

Add your own annotations on legislation, cases and commentary as your read. You can retrieve them easily.
- 10
- Browsing history**

Details of the pages that you visited can be found under Browsing History.



Key Features HK Legislation

1 Browse

2 Search

Home > Legislation > Browse

By Chapter Number

- 1-100
- 101-200
- 201-300
- 301-400
- 401-500
- 501-600
- 601-700
- 1001-1100
- 1101-1181
- Others

Search

Free Text

Chapter Title/ No.

Provision Title

Provision Number

Section

Back to last list

Chapter 3 JURY ORDINANCE

Select All

Cap 3 Long title

Cap 3 Section 1 Short title

Cap 3 Section 2 Interpretation

Cap 3 Section 3 Number of jurors on trial

11 Log out

Home > Legislation > Document

Legislation

Navigate

Content

Analysis

Recent Change

Chapter

JURY ORDINANCE

CAP 3 JURY ORDINANCE

CAP 3 Long title

Section 1 Short title

Section 2 Interpretation

Section 3 Number of jurors

Section 4 Qualifications

Section 4A Supply of information

Section 5 Exemptions from service

Section 6 Want of qualification

Section 7 Provisional list

Section 8 (Repealed 13

Back to last list

Recent

English

Chinese

Bilingual

Previous Provision

Next Provision

In force from July 08, 2005 to present

JURY ORDINANCE (CAP. 3)

Section 5 Exemptions from service

Remarks:

Adaptation amendments retroactively made - see 2 of 2012 s. 3

(1) The following persons shall be exempt from service as jurors- (Amended 51 of 1911; 63 of 1911 Schedule; 28 of 1962 s. 3; 28 of 2000 s. 47)

- (a) members of the Executive or Legislative Council; (Replaced 8 of 1912 s. 29. Amended 67 of 1987 s. 2)
- (aa) (Repealed 78 of 1999 s. 7)
- (ab) justices of the peace; (Added 64 of 1984 s. 4)
- (b) any public officer who is-

1 Browsing legislations

Browse legislations by chapter numbers or alphabetical titles.

2 Smart Search

Use the search criteria fields to narrow down your search.

Search

Clear Basic Search Search

Free Text

Chapter Title/ No.

Provision Title

Provision Number

Section

Law in Force

Law in Force and Historic Law

Point in Time

Since

3 Recent change

The most recent legislative changes are highlighted for your easy reference.

Recent Change

Remarks:

Adaptation amendments retroactively made - see 2 of 2012 s. 3

(1) The following persons shall be exempt from service as jurors- (Amended 51 of 1911; 63 of 1911 Schedule; 28 of 1962 s. 3; 28 of 2000 s. 47)

- (a) members of the Executive or Legislative Council; (Replaced 8 of 1912 s. 29. Amended 67 of 1987 s. 2)
- (aa) (Repealed 78 of 1999 s. 7)
- (ab) justices of the peace; (Added 64 of 1984 s. 4)
- (b) any public officer who is-

§ (aa) (Repealed 78 of 1999 s. 7)

§ (ab) justices of the peace; (Added 64 of 1984 s. 4)

(b) any public officer who is-(i) a judge, deputy judge, District Judge, deputy District Judge, Registrar, Senior Deputy Registrar, Deputy Registrar, Assistant Registrar, coroner or magistrate; (Amended 10 of 2005 s. 163)(ii) a presiding officer, adjudicator or member of any tribunal established by law;

4 Easy navigation

Browse different sections in a legislation with the side bar available.

5 Bilingual legislation

Both English and Chinese versions of the legislation are displayed side by side.

JURY ORDINANCE (CAP. 3)

This version in force from July 08, 2005 to present

Section 5 Exemptions from service

Remarks:

Adaptation amendments retroactively made - see 2 of 2012 s. 3

(1) The following persons shall be exempt from service as jurors- (Amended 51 of 1911; 63 of 1911 Schedule; 28 of 1962 s. 3; 28 of 2000 s. 47)

- (a) members of the Executive or Legislative Council; (Replaced 8 of 1912 s. 29. Amended 67 of 1987 s. 2)
- (aa) (Repealed 78 of 1999 s. 7)

第3章 《陪審團條例》

版本日期: 2005/07/08

Section 5 豁免出任陪審員

附註:

具追溯力的適應化修訂一見2012年第2號第3條

(1) 以下人士須予豁免出任陪審員— (由1911年第51號修訂; 由1911年第63號附表修訂; 由1962年第28號第3條修訂; 由2000年第28號第47條修訂)

- (a) 行政會議或立法會議員; (由1912年第8號第29條代替。由1987年第67號第2條修訂; 由1998年第25號第2條修訂)
- (aa) (由1999年第78號第7條廢除)

6 Adjustable text size

The font size of the text is adjustable.

7 Email

Send the document in Word or PDF format by email.

8 Download

Download the document in Word or PDF format to your computer.

9 Print

Send the document to your printer.

10 My Favourites

Add the section currently browsing to a designated folder.

11 Adding alert

Set alert to receive notification when a particular ordinance is updated.

Key Features China Legislation

1

Browse china

By Product

By Subject

Accounting, Auditing & Finan

Administration Of Competitic

Administrative Law & Admini

Appraisal (134)

Auditing (201)

Business & Trade (2650)

Civil Law (568)

Constitutional Laws (531)

Corporate & Business Law (2

Criminal Law & Criminal Proc

more

By Industries

Accounting, Audit, Tax & Fini

Advertising (73)

Agriculture, Forestry, Animal

Auction Industry (25)

Biological Tech (7)

2

Search

Title

Document Number

Free Text

Jurisdiction

Sort by Relevance

Email

Download

Print

Favourites

<< Prev

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Next >>

1

Notice of Human Resources and Social Security Bureau of Jiangsu Province on Adjustments to Minimum Wage Standards of the Province

[Jiangsu Human Resources and Social Security Bureau]

[Promulgated on 2015.12.18] [Effective on 2016.01.01]

[Chinese-English] [Chinese]

2

Notice of China Banking Regulatory Commission on Promulgation of the Measures on Disclosure of Liquidity Coverage Ratio Information of Commercial Banks

[China Banking Regulatory Commission]

[Promulgated on 2015.12.17] [Effective on 2015.12.31]

[Chinese-English] [Chinese]

Top

3

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Analysis

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Catalog

Chapter I General Provisions

<Article 1—6>

Chapter II Licensing for Intern

<Article 7—22>

Chapter III Administration of I

<Article 23—35>

Chapter IV Supervision

<Article 36—44>

Chapter V Support and Rewar

<Article 45—49>

Chapter VI Legal Liability

5

Regulations on the Administration of Internet Publishing Services

Decree No. 5 of the State Administration of Press, Publication, Radio, Film and Television and the Ministry of Industry and Information Technology

The Regulations on the Administration of Internet Publishing Services, adopted upon deliberation at the executive meeting of the State Administration of Press, Publication, Radio, Film and Television on 20 August 2015, are hereby promulgated, effective on 10 March 2016.

Cai Fuchao

Minister of the State Administration of Press, Publication, Radio, Film and Television

Miao Wei

Minister of the Ministry of Industry and Information Technology

4 February 2016

1 Browsing legislations

You can browse legislations under different criteria.

By Product

By Subject

By Industries

Accounting, Audit, Tax & Fini

Advertising (73)

Agriculture, Forestry, Animal

Auction Industry (25)

Biological Tech (7)

Building Materials (23)

Catering Industry (15)

Chemical Industry (61)

Cosmetic (4)

Culture & Media (271)

more

By Effect Level

By Geographical Regions

By Promulgation Date

By Validity Status

By Promulgation Authorities

2 Smart search

Use the search criteria fields to narrow down your search.

Search

Clear

Basic Search

Search

Title:

Free Text:

Promulgation Date: Between AND

Effective Date: Between AND

Document Number:

Jurisdiction:

Validity Status: Valid Nullified / Repealed Revised Partially Repealed Forthcoming

Effect Level: Laws Administrative Regulations Judicial Interpretations/Documents

Ministerial Rules Local Rules & Regulations

CCP & Other Organization Documents Industry Standards Military Regulations

Promulgation Authorities:

Product:

3 Analysis

Details including the effective date and validity status of each legislation are clearly stated.

Back to last list

Last 10

En

商

Regulations on the Administration of Internet Publishing Services

Promulgation Authorities : State Administration of Press, Publication, Radio, Film and Television,Ministry of Industry and Information Technology

Promulgation Date : 2016.02.04

Effective Date : 2016.03.10

Validity Status : Valid

Document Number : Decree No. 5 of the State Administration of Press, Publication, Radio, Film and Television and the Ministry of Industry and Information Technology

4 Easy navigation

Browse different chapters in a legislation with the side bar available.

5 Bilingual legislation

Both English and Chinese versions of the legislation are displayed side by side.

Back to last list

Last 10

En

商

Bilingual

网络出版服务管理规定

Regulations on the Administration of Internet Publishing Services

网络出版服务管理规定

Regulations on the Administration of Internet Publishing Services

国家新闻出版广电总局、工业和信息化部令第5号

Decree No. 5 of the State Administration of Press, Publication, Radio, Film and Television and the Ministry of Industry and Information Technology

《网络出版服务管理规定》已经2015年8月20日国家新闻出版广电总局局务会议通过，并经工业和信息化部同意，现予公布，自2016年3月10日起施行。

Key Features Cases

More than 9,500 reported cases.
Reporting more cases than our competitors!

Concise and systematic catchwords.
Understanding the case at a glance!

1 Browse

2 Search

3

4

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Home > HK Cases > Browse

Case Judgments

By Judgment Date

- 2016 (782)
- 2015 (3709)
- 2014 (4278)
- 2013 (5357)
- 2012 (4833)
- 2011 (4689)
- 2010 (5055)
- 2009 (4992)
- 2008 (3644)
- 2007 (3451)

Free Text

Party Name

Citation

Case No.

Sort by Relevance

Email Download Print Favourites

<< Prev 1 2 3 4 5 Next >>

香港特別行政區 訴 葉海輝 District Court 2016.10.14

Case No: DCCC589/2015

Citations: [2016] 10 HKJC 1

Headnote Judgment

7

6

Home > Cases > Document

iRiver HONG KONG LTD v. THAKRAL CORPORATION (HK) LTD

Headnote

- Catchwords
- Abstract
- Ruling
- Appeal history
- Representation
- Cases cited in this judgment
- Cases citing this judgment
- Legislation cited in this judgment

Back to last list Recent

Search in Content

A A A

Email Download Print Favourites

iRiver HONG KONG LTD v. THAKRAL CORPORATION (HK) LTD

[2008] 8 HKJR 1

[2008] 8 HKJC 49

[2008] 4 HKLRD 1000

[2008] 6 HKC 391

[2008] HKEC 1337

Court of Appeal

Civil Appeal No.252 OF 2007

CACV252/2007

08 August 2008

Judge(s): W. Yeung M.P. Burrell M H Lam

1 Different subjects

You can browse cases under different categories. By clicking on a category, the search is confined to that class.

2 Smart Search

Use the search criteria fields to narrow down your search.

Search

Free Text

Party Name

Catchword

Legislation Title

Legislation Provision No.

Court

Citation

Case No.

Case Cited (Citation)

Case Cited (Party Name)

Judge

Subject

Judgment Date: Between AND

3 Email, Download and print multiple cases

Select multiple documents to print, email or download.

4 Search as you browse

When you choose a subject and a judgment year on the side bar, you can browse the cases under that subject and year. At the same time, your search will be confined to those criteria.

Company Law Reported

By Judgment Date

- 2016 (35)
- 2015 (83)
- 2014 (114)
- 2013 (135)
- 2012 (94)
- 2011 (102)
- 2010 (122)
- 2009 (149)
- 2008 (171)
- 2007 (235)

Search

Free Text

Party Name

Catchword

Legislation Title

Legislation Provision No.

Court

Citation

Case No.

Case Cited (Citation)

Case Cited (Party Name)

Judge

Subject

Judgment Date: Between AND

Sort by Relevance

Email Download Print Favourites

Company Law Reported Judgment: Year: 2011

LEE, NG LOUISE v. SILVER BELL UNIFORM LTD AND ANOTHER Court of Appeal 2011.12.21

Case No: CACV62/2011

Citations: [2011] 12 HKJR 3, [2011] 12 HKJC 277

2011 HKCA 481, 2012 1 HKLRD 719, 2011 HKEC 1674

Catchword: Company law - compulsory winding-up - just and equitable ground - Companies Ordinance, Cap. 32, ss 168A and 177(1)(f)

Headnote Judgment

Key Features Cases Search Example

Home Legislation Cases Commentary Journals Newsroom

Home > HK Cases > Browse

Browse

Case Judgments

By Judgment Date

- 2016 (1036)
- 2015 (3713)
- 2014 (4281)
- 2013 (5359)
- 2012 (4833)

Search

Free Text:

Party Name:

Citation:

Case No.:

Sort by Relevance

Email Download Print Favourites

<< Prev 1 2 3 4 5 Next >>

Last Search Condition:

Free Text:

Results Found: 1941

Sort by Relevance

Highlight ON

Back to last list

Email Download Print Favourites

TSANG WAI FAN v. HUI SIU KWONG Court of First Instance 2016.04.12

Citations: [2016] 4 HKJC 70

Case No: HCMP409/2016

Terms in Context:

issue"); and (2) the plaintiff's husband was in breach of his fiduciary duties as the donee under the POA in that he might arguably obtain...

LAU CHUN MING v. DELOITTE TOUCHE TOHMATSU (a firm) Court of Appeal 2016.04.12

Citations: [2016] 4 HKJC 73

Case No: CACV22/2015

Terms in Context:

bankrupt's estate on grounds of misconduct or breach of fiduciary duty; 2) Without prejudice to Question 1 above, whether the effect of the...

ALLIED SUCCESS CREATION LTD v. CHEUNG HON KUEN also known as MICHAEL CHEUNG AND OTHERS Court of Appeal 2016.04.12

Citations: [2016] 4 HKJC 74

Case No: CACV77/2015

Terms in Context:

plaintiff commenced the present action, relying on the following causes of action: 1) Breach of fiduciary duty and breach of contract by...

- 1 **Input the search criteria**
Input the search criteria under basic search or advanced search.
- 2 **Browse the list of result**
The search term is highlighted for easy reference. You can click on the link to browse the detail of each case.
- 3 **Download, email or print the cases**
Select cases from the list and download, email or print them directly.

4 **Sort the cases**
Sort the sequence of the cases either by relevance, date of judgment or case title.

Sort by Relevance
Sort by Date Asc
Sort by Date Desc
Sort by Title Asc
Sort by Title Desc

Key Features Headnote Example

RE THE GRANDE HOLDINGS LTD

Headnote

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Search in Content

A A A Email Download Print Favourites View PDF

RE THE GRANDE HOLDINGS LTD

[2015] HKCLC 15-004
[2015] 1 HKJR 19
[2015] 1 HKJC 45
[2015] 1 HKLRD 743
[2015] 2 HKC 58
[2015] HKCFI 26

Court of First Instance

Companies Winding-up Proceedings No.177 OF 2011

09 January 2015

Judge(s): Jonathan Harris

Catchwords: Company law — Liquidation — Application to reverse admission of proof of debt — Whether fees based on billing rates claimed in bills from solicitors' firm were liquidated debt — Sum claimed was not for liquidated sum — Companies (Winding-up) Rules (Cap 32H) r 125

Subject: Company law, Banking, Finance and Insolvency Law

Abstract: The firm SA represented and advised a Company and other parties in litigation in the U.S.. The retainer letters stated that the fees would be based on the billing rates of the firm's staff. These rates were subject to change from time to time, as well as subject to adjustment when the partner in charge had reviewed the bill. SB, a creditor of the Company, issued a summons for an order reversing the provisional liquidators' decision to admit SA's proof of debt. SB argued that the fees claimed in the bills submitted by SA and unpaid were not a liquidated debt and therefore the proof of which 100 did not have been admitted.

Ruling:

Held, granting the order to reverse the provisional liquidators' decision:

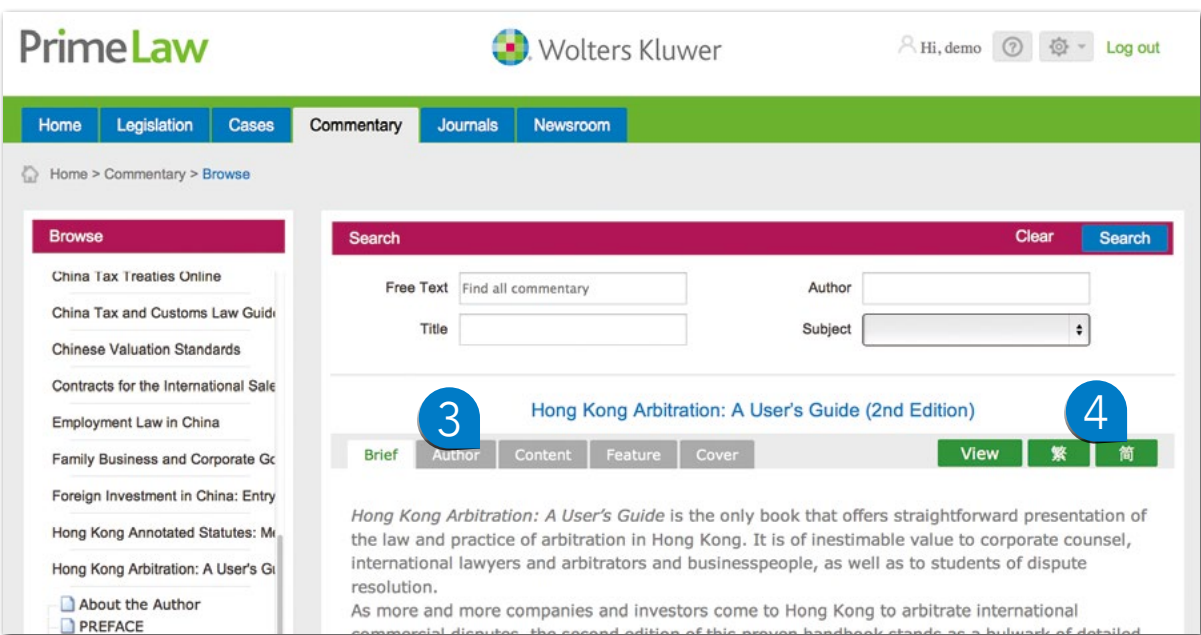
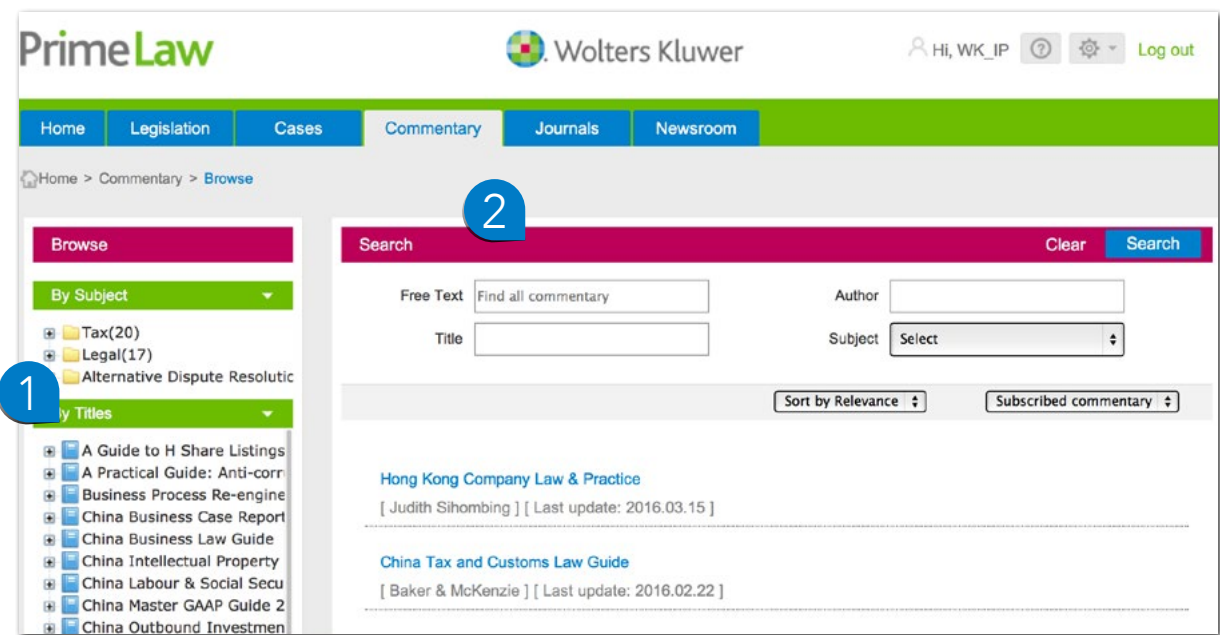
1. A debt meant a liquidated sum provable in bankruptcy. The ability to calculate the sum claimed arithmetically was an essential requirement of a liquidated claim, but it did not follow that, by virtue of being able to do so, the claim was necessarily properly treated for the purposes of Rule 125 of the Companies (Winding-up) Rules (Cap 32H) which prohibited the voting of a creditor in respect of any unliquidated or contingent debt, or any debt the value of which was not ascertained. (*Bright Island Corp. v Chao* [2002] 2 HKLRD 97 applied) (See para 10.)
2. As a matter of principle, a claim for solicitors' fees not yet judicially assessed or determined was not a claim for a liquidated sum which could be the subject of a bankruptcy petition, because, firstly, the client retained a right to challenge the reasonableness of the fees charged, and, secondly, SA's right to payment contained some implied qualification that the fees must be reasonable. (See para 11, 15.)
3. The retainers did not contain an agreement that SA was entitled to be paid for all the time that their fee earners' recorded at the rates stipulated. A determination of the amount payable would involve an assessment of the amount of work or confirmation from the Company that the fees were agreed. The evidence filed was unhelpful for the determination of whether or not the Company had objected to the bills. (See para 13.)
4. The sums claimed were not for a liquidated sum and the provisional liquidators' decision to admit them should be reversed. (See para 17.)

- 1 **Complete parallel citation**
Reference to our HK case reports.
- 2 **Clear and concise catchwords**
Legal issues in dispute are clearly stated.
- 3 **Precise abstract**
Material facts are stated with no redundant information.
- 4 **Succinct ruling**
Ratio and the dissenting judgments are summarized
- 5 **Links to legislation and cases**
Click to assess the cited legislations and cases.

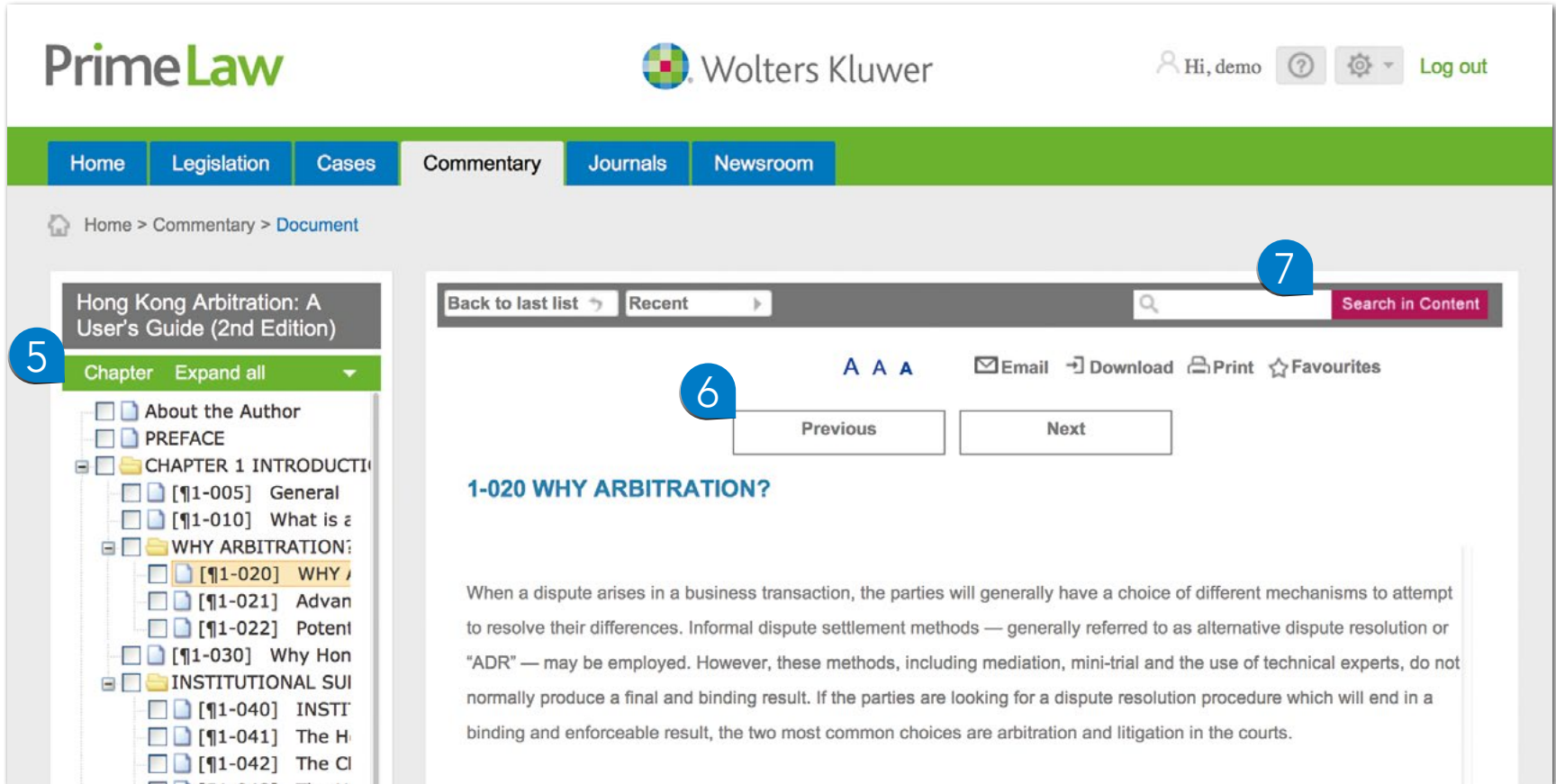
Key Features Commentary

More than 60 titles covering a broad range of topics!
More titles are added regularly!

Easy to use contents including checklists,
specimen documents and case studies!



- 1 All titles at a glance
Choose the title that you want to read by selecting it in the side bar.
- 2 Smart Search
Fill in one or more search criteria to look for the relevant content in the entire collection of commentary.
- 3 Clear overview
This includes the brief, author's information and table of content of the book.
- 4 Bilingual text
Some commentary is bilingual and you can view them in English or Chinese (Traditional and Simplified).



- 5 Easy navigation
The table of content of the book is shown in the side bar to enable easy navigation between chapters.
- 6 Flipping the pages
Browse book sections back and forth by clicking these buttons.
- 7 Search in Content
Full-text-search for words and phrases on current page.

Key Features Journal

INTRODUCING
谈判 TÁN PÀN
THE CHINESE-ENGLISH JOURNAL ON
NEGOTIATION

ChinaTaxIntelligence
中國稅務動態

CHINA 中國 STAFF
The Professional Journal for HR Leaders in Greater China
Since 1994

1

1 Easy navigation

Browse the articles by year or by authors.

2

2 Bilingual text

The articles are available in English and Simplified Chinese.

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Our article in Tan Pan is shared by the official WeChat account of “多元化纠纷解决机制” (Diversified Dispute Settlement Mechanism), which is created by Mr Long Fei, Deputy Director of the Supreme People’s Court of the PRC. The article has been widely circulated.

多元化纠纷解决机制

第56期 | 吕哲盈：香港调解员评审机制死而复生

2016-01-13 吕哲盈 多元化纠纷解决机制

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第55期 | 蒋惠岭：以创新促调解 以调解促善治

Key Features Alerts

User

Alert

Alert Name

Category

Last Date

Action

Company Law cases update

search

2016.03.21

Run

Modify

Suspend

Delete

Stamp Duty Ordinance

legislation

2016.01.22

Run

Modify

Suspend

Delete

Tax cases update

cases

2016.03.04

Run

Modify

Suspend

Delete

1 Set alerts on all content
You can set alerts on legislations, cases, commentary, journals, news as well as any searches you conduct on PrimeLaw.

Search

directors

Search within results

Edit Search

New Search

Add Search Alert

Last Search Condition:

Free Text : fiduciary duties

Free Text : directors

2 Easy setting
You can set alerts and edit them easily.

Add Legislation Alert

Name of the Alert

Chapters

Delivery options

Email to

Schedule

Daily

Monday-Sunday

at 8:00 am

Weekly

Monday

at 8:00 am

Monthly

1

at 8:00 am

Beijing,HongKong,Taipei(GMT+8:00)

Key Features Browsing history

User

No.

Title

Type

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proposed substitution of an entirely new return and set of statements (which could not, it seems, include audited accounts). It would not be the correction of one specific error (such as excluding a bad debt, or a duplicated credit of a single receipt). Everything would have to be rewritten.

128. Again, this difficulty becomes insuperable if the guilty knowledge of the fraudulent directors is attributed to MGET. A deliberate lie cannot be an error for the purpose of section 70A. It is therefore necessary to revisit the issue of attribution.

Conclusions on attribution

129. The most important authorities on the topic of attribution, and the views of some legal scholars with a special interest in this topic, having already been considered at some length (paras 61 to 105 above) and I have summarised my conclusions at para 106. These conclusions owe much to the decision of the English Court of Appeal in *Bilta*. It has resolved several difficulties which the decision of the House of Lords in *Stone & Rolls* regrettably failed to resolve. I can therefore state my conclusions quite briefly.

130. Although the Court of Appeal was wrong to think that application of the primary rules of attribution must automatically trump and exclude the fraud exception, much of the Court's analysis was correct. The profits tax returns were signed and submitted by an official of MGET with the authority of MGET's board of directors. The returns were based on MGET's

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therefore state my conclusions quite briefly.

130. Although the Court of Appeal was wrong to think that application of the primary rules of trump and exclude the fraud exception, much of the Court's analysis was correct. The profit submitted by an official of MGET with the authority of MGET's board of directors. The return audited accounts, which were included in the statements submitted with the returns. Ma Bo years during the relevant period, and Cary Ma was a director for five of those years. All the that it was they who were the active perpetrators of the frauds, and in particular the preparati immaterial whether or not Michelle Lam was also involved). No one suggests that Ma Bo Fung or have attended board meetings and signed the accounts on the occasions of their infrequent visits any active part in the preparation of the false accounts. Ma Bo Kee and Cary Ma were, both under the *Lennard* test as explained in later cases, the obvious persons whose knowledge should be at the fraud exception applies to exclude such attribution.

131. In the light of *Bilta*, which goes a long way (but not the whole way) to confirming the views on purpose and limits of the fraud exception have become much clearer. The gradual accretion of le secondary victims, with or without additional refinements such as "targeting" or "vehicle of fraud", missed the point. The crucial distinction depends on the nature of the proceedings in which the is

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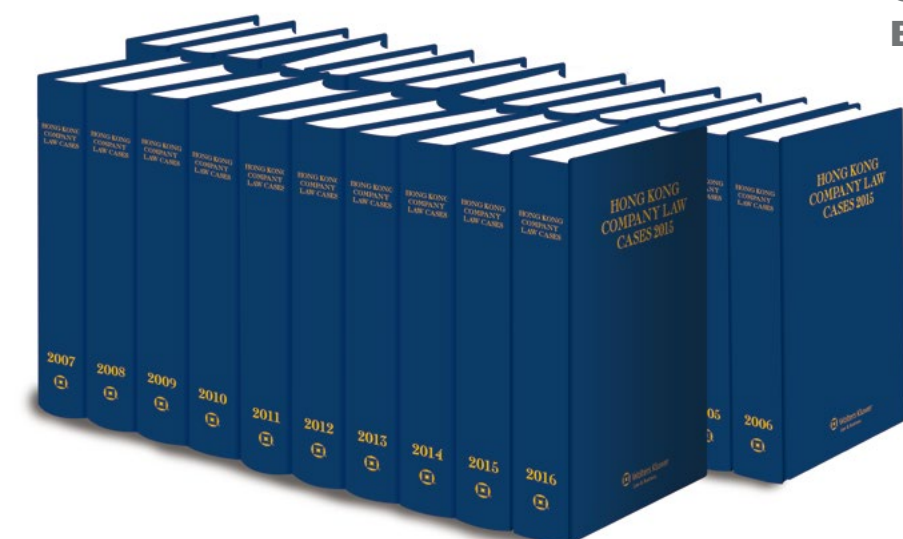
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