

MEMO

From : Kwan J.

To : Mr. Repr. Chan

Cc: Master Ho
Master Kwang
Master Hui

Date : 1 April 2004

Dated :

**Re: General Direction under rule 6(a) of the Companies (Winding-up) Rules &
Procedural Guides for Taxation/Determination of Bills in Liquidation Process**

1. Pursuant to rule 6(a) of the Companies (Winding-up) Rules, with effect from 3 May 2004, being the effective date upon which the Procedural Guides for Taxation and Determination of Bills in Liquidation Process will be implemented, the following applications may be heard and determined by a master in chambers:

(1) the determination of remuneration and disbursements of provisional liquidators, under rule 28(3) of the Companies (Winding-up) Rules and/or the inherent jurisdiction of the court;

(2) the determination of remuneration and disbursements of liquidators, under section 196(2) of the Companies Ordinance;

(3) the determination of remuneration and disbursements of special managers, under section 216(3) of the Companies Ordinance; and

(4) the determination of remuneration and disbursements of receivers, under Order 30 rule 3 of the Rules of the High Court and/or the inherent jurisdiction of the court.

2. Any of the above applications heard before a master may at any time be adjourned by him to be heard before a judge where appropriate, pursuant to rule 6(b) of the Companies (Winding-up) Rules.

3. All applications for remuneration and disbursements falling within paragraph 1 hereof made to a judge before 1 April 2004 and have not been processed at all shall be transferred to a master on 1 April 2004 and be designated a hearing date and time as from 3 May 2004 for the determination of the bills in accordance with the Procedural Guides. Pending applications that have already been considered by a judge but for which no order has yet been made would continue to be dealt by the judge concerned.

Susan Kwan

(Kwan J.)