



18 December 2025

INDEX

<u>No.</u>	<u>Topics</u>
<u>25-815</u>	<u>INTEREST: JUDGMENT DEBTS Rate of Interest: 1 January 2026</u>
<u>25-816</u>	<u>PROPERTY LANDS DEPARTMENT PRACTICE NOTE NO. 5/2020B</u>
<u>25-817</u>	<u>LAW SOCIETY GUIDELINES CESSATION OF PRACTICE BY HONG KONG FIRMS Updated as at 18 December 2025</u>
<u>25-818</u>	<u>LAW SOCIETY GUIDELINES CESSATION OF PRACTICE BY FOREIGN FIRMS Updated as at 18 December 2025</u>
<u>25-819</u>	<u>2026 PRACTISING CERTIFICATES AND MEMBERSHIP CARDS</u>
<u>25-820</u>	<u>CESSATION OF PRACTICE (HONG KONG FIRM OF SOLICITORS)</u>
<u>25-821</u>	<u>COMMENCEMENT OF PRACTICE (REGISTERED FOREIGN FIRM)</u>
<u>25-822</u>	<u>PANEL OF PROSECUTORS FOR SOLICITORS DISCIPLINARY TRIBUNAL PROCEEDINGS</u>
<u>25-823</u>	<u>PROFESSIONAL INDEMNITY SCHEME ("PIS")</u> <u>Claims Handling Process under the PIS</u>
<u>25-824</u>	<u>PROFESSIONAL INDEMNITY SCHEME ("PIS")</u> <u>RMR Bulletin No. 15 Generative AI in Legal Practice – Risks and Tips</u>
<u>25-825</u>	<u>WARNING</u> <u>PROHIBITION AGAINST EMPLOYMENT OF STAFF UPDATED LISTS</u> <u>Section 53(2) of the Legal Practitioners Ordinance</u>
<u>25-826</u>	<u>REMINDER – PRIOR CONSENT REQUIRED FOR EMPLOYMENT OF STAFF UPDATED LISTS</u> <u>Section 53(3) of the Legal Practitioners Ordinance</u>
<u>25-827</u>	<u>JUDICIARY INTEGRATED CASE MANAGEMENT SYSTEM (iCMS)</u> <u>Implementation of the integrated Court Case Management System for civil action cases of the High Court [Effective on 19 December 2025]</u>
<u>25-828</u>	<u>MEMBERS' SURVEY ON COURT WAITING TIME IN FAMILY COURT PROCEEDINGS (Repeat Circular)</u>



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[25-829 LAW SOCIETY Secretariat Office Hours](#)

[25-830 JUDICIARY Contact Details as at 15 December 2025](#)

[25-831 DIGITAL POLICY OFFICE INNOVATION, TECHNOLOGY AND INDUSTRY BUREAU](#)

[New Case Studies Launched on Digital Policy Office's Business Ready Thematic Webpage](#)

[PROBATE](#)

[Enquiries From Solicitors On Wills, Codicils And Other Testamentary Dispositions](#)



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Index Reference :

**Courts: Practice & Procedure &
Judiciary**

CIRCULAR 25-815 (PA)

18 December 2025

25-815 (PA) INTEREST: JUDGMENT DEBTS Rate of Interest: 1 January 2026

1. The Chief Justice has ordered that with effect from 1 January 2026, the rate of interest on judgment debts in the High Court and District Court shall be 8.107% per annum.

Please click [here](#) for the rate of interest on judgment debts.

2. Circular 25-405 (PA) is superseded.



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Index Reference:

Property

CIRCULAR 25-816 (PA)

18 December 2025

25-816 (PA) PROPERTY

LANDS DEPARTMENT PRACTICE NOTE NO. 5/2020B

1. The Lands Department on 15 December 2025 issued Practice Note No. 5/2020B on “*Payment of Professional Fees in connection with Compensation Claims*”.
2. Please click the following link for:

[Practice Note No.5/2020B](#)



Index Reference :

**Regulations: Legal
Practitioners Ordinance,
Practice Directions and Rules**

CIRCULAR 25-817 (COM)

18 December 2025

25-817 (COM) LAW SOCIETY GUIDELINES CESSATION OF PRACTICE BY HONG KONG FIRMS

Updated as at 18 December 2025

1. Cessation of Practice means the ceasing of practice as such by a Hong Kong firm.

"Cessation" occurs or may occur on:

- a. the retirement of a sole practitioner; or
- b. the closure of a practice by a partnership; or
- c. the retirement of a partner from a partnership; or
- d. the amalgamation of 2 existing firms; or
- e. where an existing firm is dissolved and the partners divide into two or more new firms.

2. Notification to the Society

To avoid the possibility of further intervention by the Society and the costs that might be incurred, if your firm intends to cease practice, you should notify the Society ***at least 8 weeks prior to the date of Cessation*** by completing the Notice of Cessation of Practice form ("the Cessation Notice"). The Society must be notified of the firm of solicitors which will act as your Agent (see paragraph 3 below).

[Click here for a copy of the Cessation Notice](#)

3. Appointment of a Firm of Solicitors as Agent

When the firm ceases to practise, a firm of solicitors practising with at least 2 partners must be appointed to be the firm's Agent to deal with all consequential matters pursuant to Law Society Practice Direction D7 **as amended in October 2006**. Both parties must comply with Practice Direction D7. The relationship between the Firm and the appointed Agent is contractual, governed by commercial terms. If the arrangement is terminated, the firm and the appointed Agent must inform the Law Society of the termination in writing within 7 days



of such termination, and the firm must appoint a substitute Agent within 7 days of such termination.

Click the link below for:

[Law Society Practice Direction D7](#)

4. Notice to the Hong Kong Solicitors Indemnity Fund Limited ("HKSIF") and filing of Quarterly Return and Gross Fee Income Report (Revised August 2017)

- a. Notice of Cessation of practice must be given to HKSIF's Manager, Essar Insurance Services Ltd, whose current address and current contact details are:-

Essar Insurance Services Ltd. (FAO The Legal Officer)
34/F, One Island East,
Taikoo Place
18 Westlands Road, Quarry Bay, Hong Kong

Telephone no: 2861 6666 Fax: 2603 9780

- b. **Filing of final Quarterly Return and Gross Fee Income Report**

ESSAR will confirm the deadline for filing of the firm's final Quarterly Return and Gross Fee Income Report following receipt of the Cessation Notice.

Paragraph 2(1)(c)(ii) of Schedule 1 to the Solicitors (Professional Indemnity) Rules (Cap. 159M) ("PIS Rules") provides that any principal who fails to provide HKSIF with a Gross Fee Income Report and other information referred to in paragraph 2(1)(b)(iii) of the PIS Rules shall be liable to pay an amount equal to 200% of the rate of contribution for the preceding indemnity period until such principal has complied with such reporting requirements.

5. Notice to Clients

- a. You must give sufficient notice in writing to your clients and specifically, clients with active files, original documents (including wills and title deeds), company chops and/or client's money currently held by your firm with a view to avoiding any prejudice to your clients' interests and affording your clients adequate opportunity to take such steps as they consider appropriate in the circumstances. What will be sufficient notice will depend upon the particular circumstances of your firm and of the Cessation and it may well be necessary to give notice well before the official notification to the Society (see paragraph 3 above), but in any event not later than 8 weeks prior to the date of cessation of practice. For example there may be files due for completion at about the date of Cessation or you may have a large number of 'active' files to wind-up. Failure to give sufficient notice to clients could amount to an act of negligence and could also lead to disciplinary action.

[Click here for a sample letter to clients](#)



- b. If you are planning to cease practice, you should be open and frank with your clients when obtaining instructions where it appears likely that the matter will continue beyond your planned date of Cessation. Extra care should be taken to ensure that you do not leave your client unrepresented.

6. Notice Generally

- a. You must provide fellow practitioners, barristers and others (including relevant Government Bureaux and Departments, banks, courts and tribunals) involved in transactions with your firm, adequate notice to enable the files to be handed over in good time, or to conclude matters with your firm, and to take such other steps as may be appropriate in the circumstances. The recommended period of notice should be at least 8 weeks prior to the date of Cessation.

[Click here for a suggested list of organisations to be notified](#)

- b. Notification should also be given to the Commissioner of Inland Revenue pursuant to the provisions of the Business Registration Ordinance Cap. 310.

7. Publication of Cessation

a. Notice in the Law Society's Circulars

The Society will advise the membership of the firm's intention to cease practice in the weekly circulars once the Cessation Notice has been filed.

b. Notice of Rescission

If the firm changes its decision on Cessation, a Notice of Rescission together with the payment of the fee, as prescribed by Council, must be filed before the expiration of the date of Cessation. A Notice of the Rescission will be circulated to the membership in the weekly circulars.

[Click here for the Notice of Rescission](#)

8. Firm's Former Clients and Active Files

- a. The Agent should contact former clients with active files whom the firm failed to reach prior to its cessation in order to seek instructions on the appointment of a successor firm of solicitors. The Agent should conduct a proper conflict check before taking up the role as an Agent. Having properly advised the firm's former clients of their right to choose a new firm of solicitors in place of the firm, the Agent may establish a solicitor/client relationship with the firm's former clients.
- b. The firm must provide the Agent with a comprehensive list of the firm's active matters and the matter files. In the event that a firm fails to provide the requisite list and relevant files, the appointed Agent should assess whether such a failure would materially hinder their ability to discharge their duties. If necessary, the Agent should consider terminating the relevant retainer with the firm. Failure to properly carry out the duties



of an Agent may result in breach of this circular and/or amount to professional misconduct.

9. Money in Clients' Accounts

This section should be reviewed in conjunction with the guidance provided in paragraph 10 below.

The funds held in clients' accounts must be returned to the clients or dealt with as they direct. If a client cannot be traced it is suggested that you should advertise. At the date of Cessation all outstanding balances in the clients' accounts must be transferred to the firm appointed to act as the firm's Agent in accordance with the directions from Council (pursuant to the firm's application under Section 8(2) of the Solicitors' Accounts Rules Cap. 159F) ("SAR"). The firm must notify the Society in writing within 7 days of the date of Cessation of the total aggregate amount in the firm's clients' accounts transferred to the Agent, such notification to be countersigned by the Agent by way of acknowledgement.

The appointed Agent should assist with the preparation of reconciliation statements to the firm's final accounts to the Law Society, which must be submitted by the firm within 6 months of the date of cessation.

The appointed Agent should also be responsible for (a) informing the Council in writing of the total aggregate amounts transferred from the firm's clients' account on the date of cessation, (b) tracing the firm's former clients for instructions on the unclaimed balances transferred from the firm's clients accounts to the Agent's client's accounts and (c) obtaining and complying with the Council's directions under Rule 8(2) of the SAR on any unclaimed balances so transferred.

For the avoidance of doubt, firms must not continue to operate client accounts or handle clients' money following cessation of practice. Any such conduct may constitute a breach of the applicable SAR, Practice Direction and circulars. To minimize the risk of any potential non-compliance, firms are advised to close all client accounts upon cessation and in any event no longer than 6 months after the date of cessation of practice. Additionally, firms are reminded to ensure that all cheques received are banked in a timely manner prior to cessation, and to notify all relevant parties, including but not limited to the Court and solicitors of the opposite party, to direct any further payment of client's monies (for instance, damages or compensation) to the appointed Agent.

In the event that a substitute Agent is appointed, the Agent and the substitute Agent shall inform the Law Society in writing the total aggregate amounts transferred from the Agent's clients' account to the substitute Agent's clients' account within 7 days of the transfer.



10. Delivery of Final Accountant's Report

a. Date of Delivery of Final Accountant's Report

The Society will confirm the deadline for delivery of the Final Accountant's Report following receipt of the Cessation Notice.

b. Legislation

The legislation dealing with the Final Accountant's Report can be found in:

(i) Section 8(2) of the Legal Practitioners Ordinance, Cap. 159

This provides that the last date for delivery of the firm's Final Accountant's Report shall be within 6 months from the date on which the firm ceased business.

[Click here for a copy of Section 8 of the Legal Practitioners Ordinance, Cap. 159](#)

(ii) Accountant's Report Rules, Cap. 159A

The Report must also comply with the requirements stated in Rule 8(2) which states:

"(2) The firm shall deliver the accountant's report to the Council not more than 6 months (or the period prescribed by rules made under section 73(1)(b) of the Ordinance) after the accounting period specified in the report."

c. "Date of Cessation"

The firm's books should be made up as at the date of Cessation, namely when the firm ceased legal practice. Post Cessation events should be recorded in supplemental or reconciliation statements to the Society.

d. Rule 12 Accountant's Report Rules, Cap. 159A

The Law Society's Council has the power to waive any of the provisions of the Accountant's Report Rules under Rule 12 in any particular case. Any application to the Council should be made *before delivery* of the Final Accountant's Report.

11. Office Accounts

A firm can maintain its Office Account after the date of Cessation in order to deal with post-Cessation settlement of bills and accounts receivable, etc. **Any correspondence referring to the firm thereafter should make reference to the firm having ceased practice which is achieved by clear notification on the firm's stationery e.g. letterhead, compliments slips, receipts etc. (in addition see paragraph 19 below)**



12. Preservation of Books of Account

A firm which has ceased practice must also comply with the following requirements:

a. Solicitors' Accounts Rules, Cap. 159F

Rule 10(6)

"Every solicitor shall preserve for at least 6 years from the date of the last entry therein all books, accounts and records kept by him under this rule."

Rule 10(6A)

Subject to paragraph (8), the books and accounts, ledgers and records kept by a solicitor under this rule must be kept in Hong Kong.

b. Inland Revenue Ordinance Cap. 112

Consideration should also be given to provisions in the Inland Revenue Ordinance e.g. See S.22 on "Assessment of Partnerships" and S.51C on "Business records to be kept".

13. Storage and Destruction of Non-Active or Concluded Files ("Old Files")

- a. The firm must provide the appointed Agent with a comprehensive list of the firm's Old Files in storage, as well as full details of the location of those files. Additionally, it is recommended that necessary arrangements be made in advance so that the appointed Agent be granted access to the Old Files upon appointment.
- b. The firm must also maintain the rental payments for the storage of the Old Files or make satisfactory arrangements therefor with the Agent.
- c. The Agent will be responsible for handling enquiries from former clients and from third parties, such as the Land Registry on the firm's returned title deeds.
- d. Members should review the Society's Guidance Note on *The Storage and Destruction of Old Files* in circular 24-872 (SD).

[Click here for a copy of circular 24-872 \(SD\)](#)

- e. Full details on the location of the firm's Old Files must be given to the Society in the Cessation Notice.
- f. Consideration should also be given to the relevant provisions in the Limitation Ordinance Cap. 347.



14. Final Notification of Changes to a Practice form

a. Notification of Changes to a Practice form

The Society will send you the prescribed Notification of Changes to a Practice form following receipt of the Cessation Notice, which must be completed and filed with the Society within 14 days of the date of Cessation.

[Click here for a copy of the Notification of Changes to a Practice form](#)

b. Final Employees' Return

- c. A Final Employees' Return must be filed in the prescribed form pursuant to Rule 5(3) of the Solicitors' Practice Rules, Cap. 159H. **Inland Revenue Ordinance, Cap. 112**

Consideration should also be given to the provisions in the Inland Revenue Ordinance Cap. 112.

15. Outstanding Professional Fees and Undertakings

The liability of a sole principal, and of partners for the liabilities of their co-partners, or former partners, for outstanding professional fees and undertakings is a continuing one and is not determined or superseded by Cessation.

Please review *The Hong Kong Solicitors' Guide to Professional Conduct*, in particular, the Commentary to Principle 12.04 and Chapter 14.

Click the link below for:

[Commentary to Principle 12.04](#)
[Chapter 14](#)

16. When a Solicitor retires: Is a Practising Certificate required?

a. Description as a Solicitor

If you have retired from practice as a solicitor and do not hold a practising certificate you may still describe yourself as a solicitor, but care must be taken that you do not hold yourself out as qualified to practise as a solicitor. e.g. **"Solicitor (Non-practising)"** is considered to be an appropriate description.

b. Acting as a Consultant, or Working without remuneration

If a solicitor wishes to act as a consultant with a firm, or on a part-time or ad hoc basis, or if a retired solicitor wishes to work in the capacity of a solicitor without remuneration, for example for friends, relatives, family owned companies or registered charities, he must hold a practising certificate and must comply with all regulations which apply to solicitors.



17. The Retainer - "Entire Contract Rule"

- a. A current retainer with the firm may be "entire", i.e. one to complete the work for which the retainer was given and therefore one which cannot be terminated by the solicitor before completion unless there is good cause and reasonable notice.
- b. It would be prudent to plan in advance and try and complete the retainers to which the entire contract rule applies before Cessation. If that is not possible, and the retainer will be terminated for good cause, the client should be given adequate notice of the Cessation. Appropriate steps should be taken to ensure the client is not left unrepresented.

18. Papers to be handed over on termination of retainer

All documents and materials belonging to a client e.g. title deeds, original wills, codicils, etc., should, subject to any lien, be returned to or disposed of according to the client's directions. (Please see paragraph 13 (above))

19. Destruction of stationery and chops

Upon Cessation all stationery and chops with your firm's name should be destroyed, unless they are required for use in dealing with outstanding matters in relation to the firm's Office Account. If the firm's old stationery is to be used it must clearly indicate the firm has ceased practice, e.g. **"ABC&Co. ceased practice"**.

20. Circular 17-629 (PA) is superseded.



Index Reference :

**Regulations: Legal
Practitioners Ordinance,
Practice Directions and Rules**

CIRCULAR 25-818 (COM)

18 December 2025

25-818 (COM) LAW SOCIETY GUIDELINES CESSATION OF PRACTICE BY FOREIGN FIRMS

Updated as at 18 December 2025

1. **Cessation of Practice means the ceasing of practice as such by a foreign firm in Hong Kong.**

"Cessation" occurs or may occur on:

- a. the retirement of a sole practitioner; or
- b. the closure of a practice; or
- c. the retirement of a partner from a partnership; or
- d. the amalgamation of 2 existing firms; or
- e. where an existing firm is dissolved and the partners divide into two or more new firms.

2. **Notification to the Society**

To avoid the possibility of further intervention by the Society and the costs that might be incurred, if your firm intends to cease practice as a law firm altogether, you should notify the Society ***at least 8 weeks prior to the date of Cessation*** by completing the Notice of Cessation of Practice form ("the Cessation Notice"). The Society must be notified of the firm which will act as your Agent (see paragraph 3 below).

[Click here for a copy of the Cessation Notice](#)

3. **Appointment of Cessation Agent**

The Agent can be a Hong Kong firm or a foreign firm in Hong Kong practising the law



of the same jurisdiction of your firm. The Agent should be a firm of at least 2 partners resident in Hong Kong. The Agent should also be authorised to accept service of process on behalf of your firm. Both parties must comply with Practice Direction Q. The relationship between the firm and the appointed Agent is contractual, governed by commercial terms. If the arrangement is terminated, the firm and the appointed Agent must inform the Law Society of the termination in writing within 7 days of such termination, and the firm must appoint a substitute Agent within 7 days of such termination.

Click the link below for:

[Law Society Practice Direction Q](#)

4. Notice to the Insurer

Notice of Cessation of Practice must be given to your insurer.

5. Notice to Clients

- (a) You must give sufficient notice in writing to your clients and specifically, clients with active files, original documents, company chops and/or client's money currently held by your firm (if any) with a view to avoiding any prejudice to your clients' interests and affording your clients adequate opportunity to take such steps as they consider appropriate in the circumstances. What will be sufficient notice will depend upon the particular circumstances of your firm and of the Cessation and it may well be necessary to give notice well before the official notification to the Society (see paragraph 1 above), but in any event not later than 8 weeks prior to the date of cessation of practice. For example there may be files due for completion at about the date of Cessation or you may have a large number of 'active' files to wind-up. Failure to give sufficient notice to clients could amount to an act of negligence and could also lead to disciplinary action.

[Click here for a sample letter to clients](#)

- (b) If you are planning to cease practice, you should be open and frank with your clients when obtaining instructions where it appears likely that the matter will continue beyond your planned date of Cessation. Extra care should be taken to ensure that you do not leave your client unrepresented.

6. Notice Generally

- (a) You must provide fellow practitioners, barristers and others (including relevant Government Bureaux and Departments, banks, courts and tribunals) involved in transactions with your firm, adequate notice to enable the files to be handed over in good time, or to conclude matters with your firm, and to take such other steps as may be appropriate in the circumstances. The recommended period of notice should be at least 8 weeks prior to the date of Cessation.



[Click here for a suggested list of organisations to be notified](#)

- (b) Notification should also be given to the Commissioner of Inland Revenue pursuant to the provisions of the Business Registration Ordinance Cap. 310.

7. Publication of Cessation

(a) Notice in the Law Society's Circulars

The Society will advise the membership of the firm's intention to cease practice in the weekly circulars once the Cessation Notice has been filed.

(b) Notice of Rescission

If the firm changes its decision on Cessation, a Notice of Rescission together with the payment of the fee, as prescribed by Council, must be filed before the expiration of the 8-week notification of the date of Cessation. A Notice of the Rescission will be circulated to the membership in the weekly circulars.

[Click here for the Notice of Rescission](#)

8. Firm's Former Clients and Active Files

- a. The Agent should contact former clients with active files whom the firm failed to reach prior to its cessation in order to seek instructions on the appointment of a successor firm of solicitors. The Agent should conduct a proper conflict check before taking up the role as an Agent. Having properly advised the firm's former clients of their right to choose a new firm of solicitors in place of the firm, the Agent may establish a solicitor/client relationship with the firm's former clients.
- b. The firm must provide the Agent with a comprehensive list of the firm's active matters and the matter files. In the event that a firm fails to provide the requisite list and relevant files, the appointed Agent should assess whether such a failure would materially hinder their ability to discharge their duties. If necessary, the Agent should consider terminating the relevant retainer with the firm. Failure to properly carry out the duties of an Agent may result in breach of this circular and/or amount to professional misconduct.



9. Money in Client Accounts

Solicitors' Accounts Rules are applicable to foreign firms.

This section should be reviewed in conjunction with the guidance provided in paragraph 10 below.

The funds held in client accounts must be returned to the clients or dealt with as they direct. If a client cannot be traced it is suggested that you should advertise. At the date of Cessation all outstanding balances in the client accounts must be transferred to the firm appointed to act as the firm's Agent in accordance with the directions from Council (pursuant to the firm's application under Section 8 (2) of the Solicitors' Accounts Rules) ("SAR"). The firm must notify the Society in writing within 7 days of the date of Cessation of the total aggregate amount in the firm's client accounts transferred to the Agent, such notification to be countersigned by the Agent by way of acknowledgement.

The appointed Agent should assist with the preparation of reconciliation statements to the firm's final accounts to the Law Society, which must be submitted by the firm within 6 months of the date of cessation.

The appointed Agent should also be responsible for (a) informing the Council in writing of the total aggregate amounts transferred from the firm's clients' account on the date of cessation, (b) tracing the firm's former clients for instructions on the unclaimed balances transferred from the firm's clients accounts to the Agent's client's accounts and (c) obtaining and complying with the Council's directions under Rule 8(2) of the SAR on any unclaimed balances so transferred.

For the avoidance of doubt, firms must not continue to operate client accounts or handle clients' money following cessation of practice. Any such conduct may constitute a breach of the applicable SAR, Practice Direction and circulars. To minimize the risk of any potential non-compliance, firms are advised to close all client accounts upon cessation and in any event no longer than 6 months after the date of cessation of practice. Additionally, firms are reminded to ensure that all cheques received are banked in a timely manner prior to cessation, and to notify all relevant parties, including but not limited to the Court and solicitors of the opposite party, to direct any further payment of client's monies (for instance, damages or compensation) to the appointed Agent.

In the event that a substitute Agent is appointed, the Agent and the substitute Agent shall inform the Law Society in writing the total aggregate amounts transferred from the Agent's clients' account to the substitute Agent's clients' account within 7 days of the transfer.

10. Delivery of Final Accountant's Report

Accountant's Report Rules are applicable to foreign firms.

(a) Date of Delivery of Final Accountant's Report



The Society will confirm the deadline for delivery of the Final Accountant's Report following receipt of the Cessation Notice.

(b) **Legislation**

The legislation dealing with the Final Accountant's Report can be found in:

(i) **Section 8 (2) of the Legal Practitioners Ordinance**

This provides that the last date for delivery of the firm's Final Accountant's Report shall be within 6 months from the date on which your firm ceased business.

[Click here for a copy of Section 8 of the Legal Practitioners Ordinance](#)

(ii) **Accountant's Report Rules**

The Report must also comply with the requirements stated in Rule 8 (2) which states:

“(2) The firm shall deliver the accountant's report to the Council not more than 6 months (or the period prescribed by rules made under section 73(1)(b) of the Ordinance) after the accounting period specified in the report.”

The Council has the power to waive any of the provisions of the Accountant's Report Rules under Rule 12 in any particular case. Any application to the Council should be made *before delivery* of the Final Accountant's Report.

(c) **“Date of Cessation”**

The firm's books should be made up as at the date of Cessation, namely when the firm ceased legal practice. Post-Cessation events should be recorded in supplemental or reconciliation statements to the Society.

11. Office Accounts

A firm can maintain its Office Account after the date of Cessation in order to deal with post-Cessation settlement of bills and accounts receivable, etc. **Any correspondence referring to the firm thereafter should make reference to the firm having ceased practice which is achieved by clear notification on the firm's stationery e.g. letterhead, compliments slips, receipts etc. (In addition see paragraph 19 below)**

12. Preservation of Books of Account

A firm which has ceased practice must also comply with the following requirements:



(a) **Solicitors' Accounts Rules**

Rule 10 (6)

"Every solicitor shall preserve for at least 6 years from the date of the last entry therein all books, accounts and records kept by him under this rule."

Rule 10 (6A)

"Subject to paragraph (8), the books and accounts, ledgers and records kept by a solicitor under this rule must be kept in Hong Kong."

Rule 10 (8)

"Notwithstanding paragraph (6A), the Council may specifically exempt a foreign lawyer from that paragraph upon such conditions as it thinks it."

(b) **Inland Revenue Ordinance Cap. 112**

Consideration should also be given to provisions in the Inland Revenue Ordinance e.g. See S.22 on "Assessment of Partnerships" and S.51C on "Business records to be kept".

13. Storage and Destruction of Non-Active or Concluded Files ("Old Files")

- (a) The firm must provide the appointed Agent with a comprehensive list of the firm's Old Files in storage, as well as full details of the location of those files. Additionally, it is recommended that necessary arrangements be made in advance so that the appointed Agent be granted access to the Old Files upon appointment.
- (b) The firm must also maintain the rental payments for the storage of the Old Files or make satisfactory arrangements therefor with the Agent.
- (c) The Agent will be responsible for handling enquiries from former clients and from third parties, such as the Land Registry on the firm's returned title deeds.
- (d) Members should review the Society's Guidance Note on *The Storage and Destruction of Old Files* in circular 24-872 (SD).

[Click here for a copy of circular 24-872 \(SD\)](#)

- (e) Full details on the location of the firm's Old Files must be given to the Society in the Cessation Notice.
- (f) Consideration should also be given to the relevant provisions in the Limitation Ordinance Cap. 347.

14. Final Notification of Changes

(a) **Final Notification of Changes**



The Society will send you the Final Notification of Changes following receipt of the Cessation Notice, which must be completed and filed with the Society within 14 days of the date of Cessation pursuant to rule 9 (2) (b) of the Foreign Lawyers Practice Rules.

[Click here for a copy of the Final Notification of Changes](#)

(b) **Final Declaration as to particulars relating to foreign firms**

It must be filed pursuant to Practice Direction Q5 within 14 days of the date of Cessation.

[Click here for a copy of the Final Declaration as to particulars relating to foreign firms.](#)

(c) **Inland Revenue Ordinance**

Consideration should also be given to the provisions in the Inland Revenue Ordinance Cap. 112.

15. Outstanding Professional Fees and Undertakings

The liability of a sole principal, and of partners for the liabilities of their co-partners, or former partners, for outstanding professional fees and undertakings is a continuing one and is not determined or superseded by Cessation.

16. Certificate of Registration as a foreign lawyer

Upon cessation of practice, the Certificate of Registration as a foreign lawyer will be deemed to have been suspended until notice has been received of a new employment in another law firm in Hong Kong and of the existence of an appropriate policy of insurance pursuant to rule 6 of the Foreign Lawyers Registration Rules.



17. The Retainer – "Entire Contract Rule"

- (a) A current retainer with the firm may be "entire", i.e. one has to complete the work for which the retainer was given and therefore it cannot be terminated before completion unless there is good cause and reasonable notice.
- (b) It would be prudent to plan in advance and try and complete the retainers to which the entire contract rule applies before Cessation. If that is not possible, and the retainer will be terminated for good cause, the client should be given adequate notice of the Cessation. Appropriate steps should be taken to ensure the client is not left unrepresented.

18. Papers to be handed over on termination of retainer

All documents and materials belonging to a client, should, subject to any lien, be returned to or disposed of according to the client's directions. (Please see paragraph 5 above)

19. Destruction of stationery and chops

Upon Cessation all stationery and chops relevant to the Hong Kong practice with your firm's name should be destroyed, unless they are required for use in dealing with outstanding matters in relation to the firm's Office Account. If the firm's old stationery is to be used it must clearly indicate the firm has ceased practice, e.g. **"ABC&Co. ceased practice"**.

20. Circular 16-127 (SD) is superseded.



Index Reference :

Solicitors

CIRCULAR 25-819 (COM)

18 December 2025

25-819 (COM) 2026 PRACTISING CERTIFICATES AND MEMBERSHIP CARDS

1. Applications for 2026 practising certificates and membership have been processed by the Law Society.

SOLICITORS IN PRIVATE PRACTICE IN HONG KONG

2. Practising certificates and membership cards will be **available for collection at the Law Society office reception counter from Monday, 29 December 2025**. Collection hours are 9:00 a.m. to 1:00 p.m. and 2:00 p.m. to 5:45 p.m., Monday to Friday (except public holidays). Please note that the Law Society office will close at 4:00 p.m. on 31 December 2025.
3. Practising certificates and membership cards will be collated in one envelope addressed to the Senior Partner or Principal of the relevant firm. Representatives collecting the envelope are reminded to bring their **HKID card** and **company chop**.
4. Individual solicitors should first confirm with their respective firm before contacting the Law Society regarding the issuance of their practising certificates and membership cards. Solicitors who have recently changed firms should also confirm with their previous employers if their new firm has not received their practising certificates.

SOLICITORS NOT IN PRIVATE PRACTICE IN HONG KONG

5. Practising certificates and membership cards will be sent out by the Law Society by post on or about Friday, 19 December 2025.

PRACTISING CERTIFICATES AND MEMBERSHIP CARDS

6. In respect of those applications received in December 2025 which cannot be processed before 1 January 2026, the practising certificates will bear the actual date of issue and will not be backdated.



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7. The new membership cards bear an expiry date of 31 December 2026. Solicitors are requested to destroy their old membership cards once they have expired.
8. For those solicitors who have never provided the Law Society with a photograph, the Law Society will not be able to print their new membership cards. If you wish to have your membership card printed, please send your photograph by email to pcrenewal@hklawsoc.org.hk. Please name the file using your full name and solicitor number (e.g. S000001_chantaiman.jpg). If you prefer to submit a hard copy (size: 3.8 cm x 5 cm or 1.5" x 2"), please write your full name and solicitor number on the back of the photograph.



Index Reference:

**Law Society: Cessation of
Practice**

CIRCULAR 25-820 (COM)

18 December 2025

**25-820 (COM) CESSATION OF PRACTICE
(HONG KONG FIRM OF SOLICITORS)**

The following firms have ceased practice with effect from the dates indicated below:

Firm Name	Date of Cessation	Contact Details The Agent
LEE & CO. (李均榮律師行)	12 December 2025	KWC & ASSOCIATES Tel. No.: 2115-8555 Fax No.: 2115-8822 Contact person: Mr. KWOK Wan Chung
CHEUNG & YIP (張達成葉祺智律師事務所)	15 December 2025	For all firm's matters except files bearing reference of "AC" S.H. CHOU & CO. Tel. No.: 3582-4382 Fax No.: 3582-4482 Contact person: Mr. CHOU Sing Hong For all files with reference of "AC" KEVIN NG & CO., SOLICITORS Tel. No.: 2545-8181 Fax No.: 2850-4938 Contact person: Mr. NG Kin Wah

Total number of firms	New Firm in November 2025
927	1



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Index Reference:

**Law Society: Commencement
of Practice**

CIRCULAR 25-821 (COM)

18 December 2025

25-821 (COM) COMMENCEMENT OF PRACTICE (REGISTERED FOREIGN FIRM)

The following registered foreign firm has commenced practice from the date indicated below:

Firm Name

Date of Commencement of Practice

DACHENG LAW OFFICES (HONG KONG)
(北京大成(香港)律師事務所)

10 December 2025



Index Reference :

Law Society: General

CIRCULAR 25-822 (COM)

18 December 2025

25-822 (COM) PANEL OF PROSECUTORS FOR SOLICITORS DISCIPLINARY TRIBUNAL PROCEEDINGS

1. Members, preferably partners of a firm, with more than 10 years' post qualification experience are invited to apply for appointment to the Panel of Prosecutors for solicitors disciplinary tribunal proceedings ("Panel of Prosecutors").
2. Applicants should have appropriate advocacy skills and relevant experience in criminal and civil cases, particularly prosecution experience.
3. The appointment to the Panel of Prosecutors will be made on an individual basis. Appointments will be for renewable periods of two years and successful applicants will be expected to continue acting in assigned cases until their conclusion despite expiry of the term.
4. Any conduct history and/or disciplinary records of the applicants will be disclosed to the Standing Committee on Compliance for the purpose of processing the applications.
5. Members who wish to be considered for appointment to the Panel of Prosecutors should send their written application together with a resume of their experience to the Director of Conduct **on or before 7 January 2026**.

A. Notes

The resume should consist of not more than 2 sides of A4 paper giving contact details and particulars of practice experience.

B. Personal Information Collection Statement

1. The personal data collected in the resume supplied by you and any conduct history and disciplinary records relating to you (collectively "the data") will be used by the Law Society of Hong Kong ("the Society") for the purposes of processing your application for appointment to the Panel of Prosecutors ("this Application") and related matters.



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2. In making this Application, it is obligatory for you to supply the Society with the data requested in this circular except as otherwise indicated. The consequence for you if you fail to supply such data is that the Society will not be able to process this Application.
3. The data may be provided to such persons within the Society whose proper business it is to have access to and assist in the processing of this Application. The data may also be provided to the members of the Standing Committee on Compliance to assess the merits of this Application and to such other persons who may help the Society in attaining the purposes above mentioned.
4. Any data that is provided to anyone outside of the Society will be restricted to what is necessary and not excessive to achieve any intended purpose.
5. You have the right to request access to and correction of the data. Any such request should be addressed to the Director of Conduct, the Law Society, 3/F, Wing On House, 71 Des Voeux Road Central, Hong Kong.
6. The Privacy Policy Statement of the Society is available on its website at www.hklawsoc.org.hk.



Index Reference :

Professional Indemnity Scheme

CIRCULAR 25-823 (PA)

18 December 2025

25-823 (PA) PROFESSIONAL INDEMNITY SCHEME (“PIS”)

Claims Handling Process under the PIS

1. To facilitate a more thorough understanding of the claims handling process under the PIS, ESSAR Insurance Services Limited, Managers of the PIS have prepared an Explanatory Note for members’ information.
2. Please click [here](#) for the Explanatory Note.

The attached article is provided for the recipients’ general information only and has no mandatory effect. It does not constitute legal advice. No representation whatsoever is made by The Law Society of Hong Kong (“Society”), Hong Kong Solicitors Indemnity Fund Limited (“Company”) or ESSAR Insurance Services Limited (“Managers”) to the recipients in relation to such information. The Society, Company and Managers shall not be responsible or liable to any party who relies on the information provided in the article.



Index Reference :

Professional Indemnity Scheme

CIRCULAR 25-824 (PA)

18 December 2025

25-824 (PA) PROFESSIONAL INDEMNITY SCHEME (“PIS”)

RMR Bulletin No. 15 Generative AI in Legal Practice – Risks and Tips

1. With a view to highlighting and explaining risk management issues that members may face in their daily practices, ESSAR Insurance Services Limited, Managers of the PIS, in collaboration with PIS Panel Solicitors, produces a quarterly RME bulletin for members’ general information.
2. The latest issue of the bulletin, RME Bulletin No. 15, is now available. The topic is on “Generative AI in Legal Practice – Risks and Tips”. Please click [here](#) for the Bulletin.
3. Previous issues of the RME Bulletins are available from the [PIS website](#). (Members need to first log in at the Members’ Zone of the Law Society’s website to access the PIS website).

The attached RME Bulletin is provided for the recipients’ general information only and has no mandatory effect. It does not constitute legal advice. No representation whatsoever is made by The Law Society of Hong Kong (“Society”), Hong Kong Solicitors Indemnity Fund Limited (“Company”), ESSAR Insurance Services Limited (“Managers”) or PIS Panel Solicitors, to the recipients in relation to such information. The Society, Company and Managers shall not be responsible or liable to any party who relies on the information provided in the RME Bulletin.



Index Reference:

**Law Society: Warnings on
Employment of Legal Staff**

CIRCULAR 25-825 (COM)

Date

**25-825 (COM) WARNING
PROHIBITION AGAINST EMPLOYMENT OF STAFF
UPDATED LISTS**

Section 53(2) of the Legal Practitioners Ordinance

1. Pursuant to Section 53(2) of the Ordinance, no solicitor or foreign lawyer shall in connection with his practice as a solicitor or foreign lawyer employ or remunerate any person who, to his knowledge, is the subject of an order made by a Solicitors Disciplinary Tribunal under section 10(2)(g) of the Ordinance whereby the employment of such person by any solicitor or foreign lawyer is prohibited, while such order is in force.
2. A current list of the names of solicitors' clerks who are each the subject of an Order of a Solicitors Disciplinary Tribunal or Disciplinary Committee is attached for reference. Solicitors and foreign lawyers are reminded that none of these clerks shall be employed or remunerated while such orders are in force.
3. Attention is drawn to Section 53(5) and (5A) of the Ordinance as to the consequences of contravention of the provisions of the section.

[Please click here for the list.](#)

4. Circular 25-712 (COM) is deleted.



Index Reference:

**Law Society: Employment of
Legal Staff**

CIRCULAR 25-826 (COM)

18 December 2025

25-826 (COM) REMINDER – PRIOR CONSENT REQUIRED FOR EMPLOYMENT OF STAFF UPDATED LISTS

Section 53(3) of the Legal Practitioners Ordinance

1. Pursuant to Section 53(3) of the Legal Practitioners Ordinance (“the Ordinance”), no solicitor or foreign lawyer shall, in connection with his practice as a solicitor or foreign lawyer, without the written permission of the Society, which may be given for such period and subject to such conditions as the Society may think fit, employ or remunerate any person, who, to his knowledge has been convicted of criminal offence involving dishonesty.
2. Section 3(1)(c) of the Rehabilitation of Offenders Ordinance (Cap. 297) (the "ROO") states that nothing under section 2 of the ROO (which provides protection to rehabilitated persons by allowing a person's previous criminal conviction to be spent) shall have effect on the operation of any law under which the person is subject to prohibition. In other words, a law firm must apply for the Law Society's permission before it can employ or remunerate any person who has criminal conviction involving dishonesty even where the criminal conviction of that person may have been spent.
3. A current list of the names of persons who, to the Law Society's knowledge, fall within Section 53(3) of the Ordinance is attached for reference. Solicitors and foreign lawyers are reminded that the above list is not an exhaustive list. They are advised to make an enquiry with potential candidates on their previous record and their staff if they suspect that they may fall within Section 53(3) of the Ordinance to ensure their compliance with the above provision.
4. Attention is drawn to Section 53(5) and (5A) of the Ordinance as to the consequences of contravention of the provisions of the section or of the conditions subject to which any permission has been given thereunder.

[Please click here for the list.](#)

5. Circular 25-713 (COM) is deleted.



Index Reference:

**Courts: Practice & Procedure &
Judiciary**

CIRCULAR 25-827 (PA)

18 December 2025

**25-827 (PA) JUDICIARY
INTEGRATED CASE MANAGEMENT SYSTEM (iCMS)**

**Implementation of the integrated Court Case Management System for
civil action cases of the High Court**

[Effective on 19 December 2025]

1. With effect from 19 December 2025, the application of the integrated Court Case Management System (“iCMS”) will be extended to cover civil action cases [HCA] in the Court of First Instance of the High Court. Court users may use the iCMS for electronic filing and payments for this case type.
2. To facilitate law firms' early migration from conventional paper mode to the iCMS in preparation for mandatory use in 2026, the Judiciary is inviting all law firms to make an appointment with the Judiciary for technical assistance on using the iCMS, either at the High Court Building or their own offices, when they are initiating a new case of an iCMS enabled case type (including HCA upon its rollout on 19 December 2025) for the first time. This dedicated service will be provided on a first-come, first-served basis.
3. Taking into account the law firms' response and available resources, the Judiciary may require all law firms initiating a new case through paper filing to go through this assisted e-filing process for the purpose of enhancing training on iCMS before mandatory e-filing.
4. Please click the following for details:

[A letter from the Judiciary Administration dated 15 December 2025](#)

[Press release by the Judiciary dated 16 December 2025](#)
5. More information on the iCMS is available at the [Judiciary's dedicated website](#).



Index Reference:

Law Society: General

CIRCULAR 25-828 (PA)

18 December 2025

**25-828 (PA) MEMBERS' SURVEY ON
COURT WAITING TIME IN FAMILY COURT
PROCEEDINGS
(Repeat Circular)**

1. The Family Law Committee is conducting a survey on court waiting time in family court proceedings.
2. The information collected in this survey will be used by the relevant committees of the Law Society for the purposes of facilitating discussion on court waiting time in Family court and may be disclosed to external organisations.
3. Members are invited to take part in this survey. Please click [HERE](#) to complete the survey on or before 8 January 2026.
4. For enquiry, please contact us by email at adpa2@hklawsoc.org.hk.



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Index Reference :

Law Society: General

CIRCULAR 25-829 (SG)

18 December 2025

25-829 (SG) LAW SOCIETY Secretariat Office Hours

Members please note that the Law Society Secretariat will close at 4:00 p.m. respectively on Wednesday, 24 and 31 December 2025.



Index Reference :

Courts: Practice & Procedure & Judiciary

CIRCULAR 25-830 (PA)

18 December 2025

25-830 (PA) JUDICIARY

Contact Details as at 15 December 2025

1. The Judiciary Administrator has updated the current contact details of the clerks assigned to High Court Judges, Deputy Judges, Recorders and Masters.
2. Members should encourage their clerks to check the Judiciary's website for the most up-to-date information on the contact details:

[English Version](#) and [Chinese Version](#)

3. Please click the following links for information on
 - (a) [Telephone directory of Clerks to Chief Judge / Justices of Appeal of the Court of Appeal of the High Court](#)
 - (b) [Telephone directory of Clerks to Judges of Court of First Instance of the High Court](#)
 - (c) [Telephone directory of Clerks to Deputy Judges of the Court of First Instance of the High Court](#)
 - (d) [Telephone directory of Clerks to High Court Masters](#)
 - (e) [Matters handled at the Clerk of Court's Office](#)
 - (f) [Matters handled at the High Court Registry](#)
 - (g) [Clerk of Court's Office - Listing](#)
 - hearings before Court of First Instance Judges (Civil matters and various tribunal appeals) - Room G32, G/F
 - Criminal matters - Room G31, G/F
 - (h) [Clerk of Court's Office - Listing of appeals \(except tribunal appeals\)](#)
 - Civil appeals - Room G30, G/F



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- Criminal appeals and appeals from magistrates' courts - Room G28, G/F
- (i) [Listing of hearings before High Court Masters \(LG1 Rm 108A & 108B\)](#)
- 4. For enquiries of the video conferencing facilities of the Correctional Services Department, (for lawyers on taking statements, meeting with client) please contact Lai Chi Kok Reception Centre at 2176 0181 or 2785 3461, or Cell of High Court Building at 2180 4848.
- 5. Members may refer to the "Contact Us" page of the Judiciary Website (address shown below) for the relevant contact information, including fax numbers, in the High Court as well.

[English version](#) and [Chinese version](#)
- 6. Circular 25-796 (PA) is deleted.



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Index Reference :

Law Society: General

CIRCULAR 25-831 (FA)

18 December 2025

25-831 (FA) DIGITAL POLICY OFFICE INNOVATION, TECHNOLOGY AND INDUSTRY BUREAU

New Case Studies Launched on Digital Policy Office's Business Ready Thematic Webpage

The Innovation, Technology and Industry Bureau have launched new case studies relevant to dispute resolution, international trade, market competition and taxation for sharing information with trades. Please click [here](#) for the detailed information.



Index Reference :

Law Society: General

CIRCULAR 25-832 (PA)

18 December 2025

25-832 (PA) MANDATORY PROVIDENT FUND REVISED GUIDELINES (GUIDELINES VI.1)

1. The Mandatory Provident Fund Schemes Authority (“Authority”) advised that the electronic system developed by the Authority, known as “eService”, has been enhanced to facilitate electronic submission of various applications of mandatory provident fund (“MPF”) intermediaries, with a view to enhancing operational efficiency of the MPF system.
2. In this connection, the Authority has issued the revised Guidelines on MPF Intermediary Registration and Notification of Changes (Guidelines VI.1), which came into effect on **16 December 2025**.
3. According to the Authority, the purposes of the revisions were to, among other things:
 - (i) reflect the specification of four new electronic forms by the Authority for use by applicants to submit applications of MPF intermediaries electronically;
 - (ii) publish information about the designation of eService by the Authority under section 6KA of the Mandatory Provident Fund Schemes Ordinance (Cap. 485) for submission of the new electronic forms by applicants; and
 - (iii) make some housekeeping amendments.
4. The revised Guidelines VI.1 can be downloaded from the Authority’s [website](#). Members may also contact Ms Teresa Lee of the Authority on 2292 1286 to obtain hard copies of the revised guidelines.



18 Decembre 2025

Enquiries From Solicitors On Wills, Codicils And Other Testamentary Dispositions

An enquiry has been received from solicitors as to the existence of a will, codicil or other testamentary disposition made by the following deceased persons. If you are holding the original or a copy of any of these documents, you are requested to contact the enquiring firm directly within 14 working days.

Members are reminded to exercise due care when responding to enquiries in order to avoid any breach of the duty of confidentiality which they owe to the testator or the testator's personal representatives.

Name of Deceased Person	Date of Death	Hong Kong Identity Card No (save as otherwise specified)	Enquiring Firm
MA KING WING (馬景榮) Alias KING WING WINSTON MA	29 March 2022	NIL	LEE ROBERT LAW OFFICES
CHAN WAI CHUNG PACO (陳煒中) Alias (陈炜中)	19 July 2025	D853952(A) 及 港澳居民來往內地 通行證號碼 H07485872	KWOK & CO., W.F.
CHAN WAI CHING (陳衛清) Alias (陈卫清)	18 September 2014	R097990(1)	KAN & CO., FRED
CHEUNG HOI (張海)	22 September 2025	A897901(7)	FONG YIN CHEUNG & CO.
WEN LIANGJIA (温梁佳)	05 April 2024	M996894(1)	YEUNG TERRY & LAI



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SZETO BIU (司徒標) Alias SITU BIAO (司徒标)	07 January 1991	B781792(A)	YUNG, YU, YUEN & CO.
KU LAI WAH (顧麗華)	Certified dead on 3 May 2009	E825406(4)	CHEUNG VINCENT T.K., YAP & CO.
KU HSING SHING (顧新興)	01 November 2009	B957902(3)	CHEUNG VINCENT T.K., YAP & CO.
CHOW KWAI SIN (周桂仙) Alias CHOU SUET FONG (周雪芳) Alias KU CHOW KWAI SIN (顧周桂仙)	16 January 2011	B957903(1)	CHEUNG VINCENT T.K., YAP & CO.
LI HSIEN CHEN (李先軫)	22 March 2020	D608867(9)	KWAN & CHOW
SIN TSANG CHI LING AGNES (冼曾志玲)	07 August 2024	B124428(6)	CHEUNG FUNG & HUI
TSANG KWOK CHOI (曾國財) Alias (曾国财)	13 November 2024	B072428(4)	LONG AN & LAM LLP
HUI LEUNG CHOW (許娘洲)	17 July 2017	G341872(2)	LO & CO., PETER W.K.
CHENG FUNG LAN (鄭鳳蘭)	14 November 2024	A684277(4)	SHUM WONG & CO., SOLICITORS
LEUNG KWAI HEI (梁桂喜)	20 September 2025	A809352(3)	NG & CO., STANLEY K.Y.
CHOI PING KWONG (蔡炳光)	14 February 2017	B230652(8)	LO & LAWYERS



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YU TAK MING (余德明)	24 November 2024	P482476(1) 及 港澳居民來往內地 通行證號碼 H00961868	NG HARMONY & ASSOCIATES
LAM SIU CHING (林小青)	01 March 2022	P630289(4)	YUNG, YU, YUEN & CO.
CHEUNG WAI WING (張渭榮)	11 September 2020	E618471(9)	YUNG, YU, YUEN & CO.
LIANG WEICHENG (梁偉成) Alias (梁伟成)	03 October 2012	M090681(1) 及 中華人民共和國居民 身份證號碼 440623195611232313	LING & LAWYERS
YU WAI KEUNG (余偉強)	18 June 2021	C397489(6)	WONG & CO., JOHN W.
LEUNG PO WA (梁宝華) Alias (梁宝华)	14 January 2021	P832478(A) 及 港澳居民來往內地 通行證號碼 H01506796	LO & CO., PETER W.K.
WONG HOI (黃海)	10 January 1974	B033820	LO & CO., PETER W.K.
YUNG CHUN HUNG (翁鎮雄)	Certified dead on 23 October 2021	D352157(6)	TONYS LAWYERS
CHUN CHIU SHEUNG (秦尚嫦)	27 August 2009	B370677(5)	LAM RAYMOND & ASSOCIATES
CHANG KUI BEN (鄭鉅賓) Alias (郑钜宾)	December 2000	A486744(3)	LAM RAYMOND & ASSOCIATES



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LEUNG MAN HING (梁萬馨) Alias (梁万馨) Alias (梁万卿) Alias (万卿)	29 July 2024	P812317(2)	CHONG & CO., SOLOMON C.
MAU SIN YUNG (繆倩容) Alias (繆倩容)	Certified dead on 1 May 2017	B872381(3)	CHONG & CO., SOLOMON C.
FONG HAK KA (方克加)	11 October 2008	K024719(7)	YU SUN YAU MAK & LAWYERS
WONG SAI KIT (黃世傑)	10 November 2025	B072679(1)	CHENG & LO
LEE TAO CHEONG (李道祥) Alias LI DAOXIANG	15 July 1997	A223731(0)	TAM & PARTNERS
CHIU HAU LING (趙厚寧)	28 July 2025	C456430(6)	LO & CO., PETER W.K.
LAU TIN (劉天)	29 November 2025	K586797(5)	TAM & PARTNERS
WONG WAI ON HENRY (黃緯安) Alias (黃晔安)	11 July 2025	A902567(A) 及 港澳居民來往內地 通行證號碼 H07470154	CHAN & CO., C.T.
CHENG KWOK CHOI (鄭國材)	13 October 2025	A575743(9)	IU, LAI & LI