

# Prime

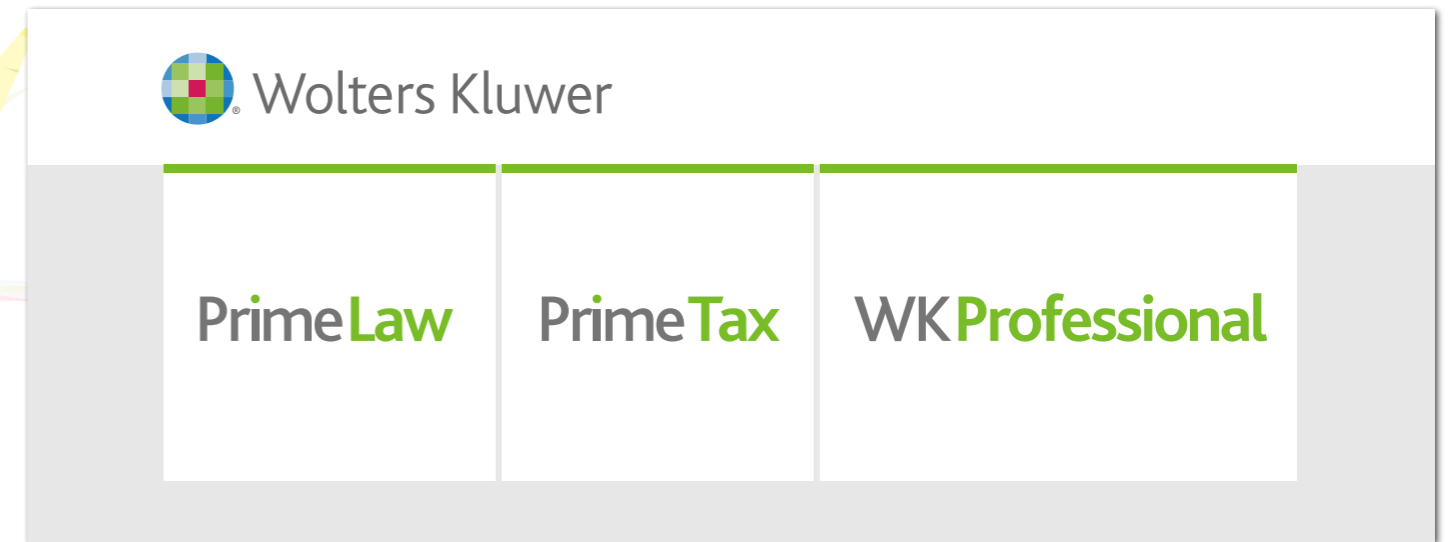
## Law & Tax

*When you have to be right*

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

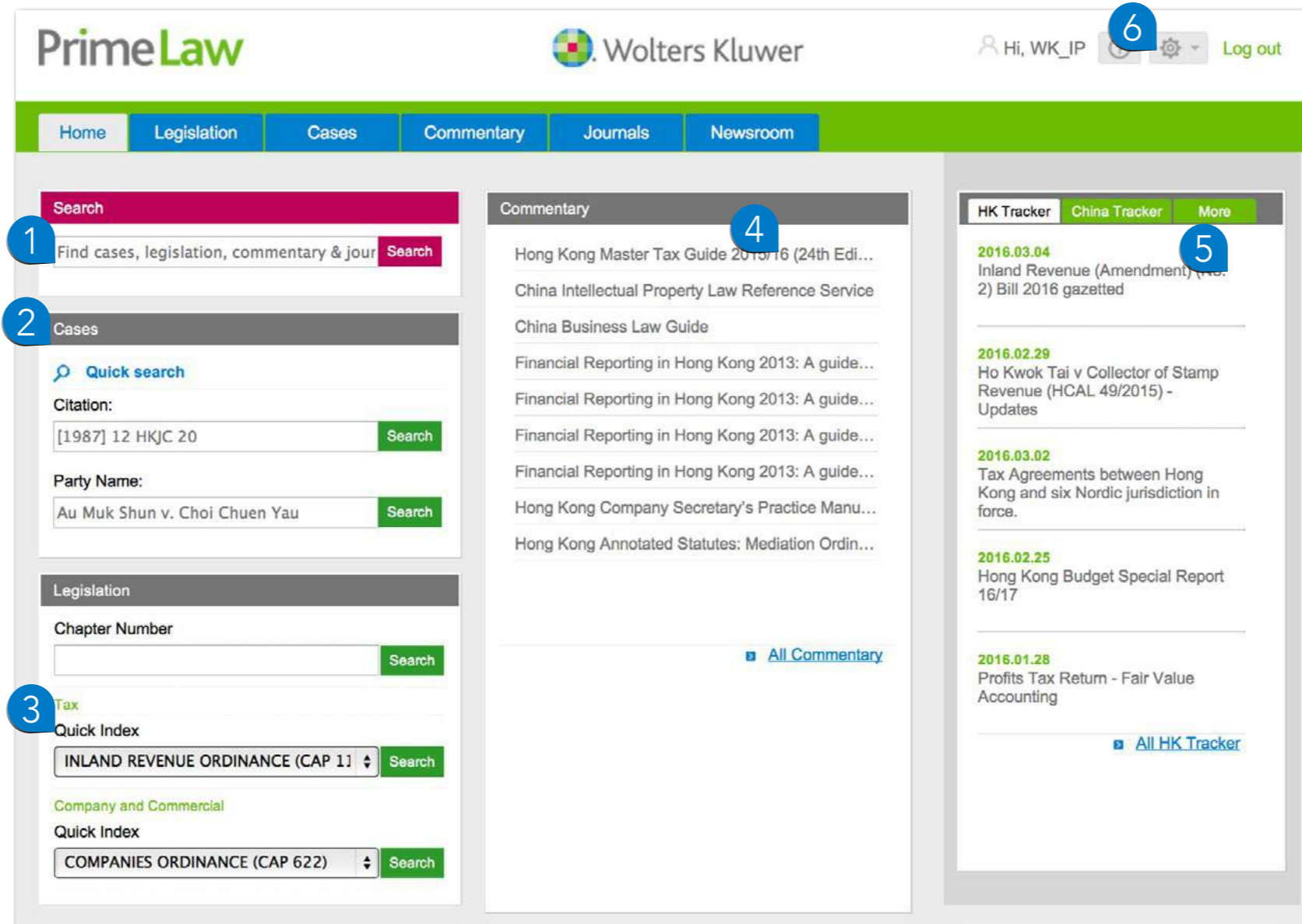
You can search for cases quickly by inputting the citation or parties' name.

### 3 Quick index for legislation

You can also choose the most relevant ordinances under the subject tax or company.

### 4 Commentary

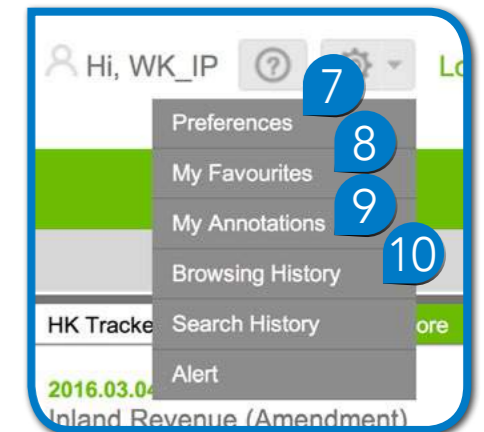
The most recent commentary is illustrated here. By simply clicking on the title, you are automatically directed to it.



### 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 you 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

The screenshot shows the 'Browse' page in PrimeLaw. On the left, a sidebar (1) lists chapter numbers from 1-100 to 1101-1181, plus an 'Others' option. The main area (2) features a search bar with fields for 'Free Text', 'Provision Title', 'Chapter Title/ No.', and 'Provision Number'. Below the search bar are options to 'Back to last list' and various actions like 'Email', 'Download', 'Print', 'Favourites', and 'Alert'. A list of sections for 'Chapter 3 JURY ORDINANCE' is shown, including 'Select All', 'Cap 3 Long title', 'Cap 3 Section 1 Short title', 'Cap 3 Section 2 Interpretation', and 'Cap 3 Section 3 Number of jurors on trial'.

The screenshot shows the 'Document' page for 'JURY ORDINANCE (CAP. 3)'. On the left, a 'Legislation' sidebar (4) shows a tree view with 'Section 5 Exemptions from service' selected (3). The main content area (5) displays the text of Section 5 in both English and Chinese (8). Navigation buttons for 'Previous Provision' (7) and 'Next Provision' (9) are visible. A 'Recent' tab (10) is active, and a 'Bilingual' toggle (8) is present. The text includes 'In force from July 08, 2005 to present' and 'Version: 6/6'. The English text reads: '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) (b) 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.

The search interface includes a search bar with 'Clear', 'Basic Search', and 'Search' buttons. It features several input fields: 'Free Text', 'Chapter Title/ No.', 'Provision Title', and 'Provision Number' (with a 'Section' dropdown). On the right, there are radio button options for 'Law in Force', 'Law in Force and Historic Law', 'Point in Time', and 'Since'.

### 3 Recent change

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

The 'Recent Change' section features a yellow icon of a hand pointing to a document. The text reads: '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.

The bilingual document view shows two columns. The left column is in English, and the right column is in Chinese. The English text reads: '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) (b) justices of the peace; (Added 64 of 1984 s. 4) (b) any public officer who is-'. The Chinese text reads: '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—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)'. A yellow icon of a hand pointing to a document is visible on the right.

### 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

**2** Search

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 & Fin

Advertising (73)

Agriculture, Forestry, Animal

Auction Industry (25)

Biological Tech (7)

Title

Document Number

Free Text

Jurisdiction

Sort by Relevance

Email

Download

Print

Favourites

<< Prev 1 2 3 4 5 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 ]

### 1 Browsing legislations

You can browse legislations under different criteria.

By Product

By Subject

By Industries

Accounting, Audit, Tax & Fin

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 简 Bilingual

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.

China Legislation

Navigate

Content

Analysis

3

4 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 Reward

<Article 45-49>

Chapter VI Legal Liability

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

### 5 Bilingual legislation

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

Back to last list Last 10 En 简 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五号

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

**M**ore than 9,500 reported cases.  
Reporting more cases than our competitors!

**C**oncise and systematic catchwords.  
Understanding the case at a glance!

This screenshot shows the PrimeLaw 'Cases' page. On the left, a 'Browse' sidebar (1) lists 'Case Judgments' by year from 2016 to 2007. A search bar (2) is at the top with fields for 'Free Text', 'Party Name', 'Citation', and 'Case No.'. Below the search bar, there are pagination controls (3) and a list of search results for '香港特別行政區 訴 葉海輝'. A 'Sort by Relevance' dropdown and action buttons like 'Email', 'Download', and 'Print' are also visible. A 'Log out' button is in the top right corner.

This screenshot shows a document page for 'iRiver HONG KONG LTD v. THAKRAL CORPORATION (HK) LTD'. On the left, a 'Headnote' sidebar (4) lists various sections like 'Catchwords', 'Abstract', and 'Ruling'. The main content area (6) displays the case details, including citations, court information, and the judge's name. A 'Search in Content' button (7) is located at the top right of the document area. The page also includes 'Back to last list' and 'Recent' navigation options.

### 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.

This screenshot shows the 'Search' form with various criteria fields: 'Free Text', 'Party Name', 'Catchword', 'Legislation Title', 'Legislation Provision No.', 'Court', 'Citation', 'Case No.', 'Case Cited (Citation)', 'Case Cited (Party Name)', 'Judge', and 'Subject'. There are also 'Clear', 'Basic Search', and 'Search' buttons.

### 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.

### 5 Adding alert

Set alert to receive a notification when there are new reported cases in a subject of your interest.

### 6 Parallel citation

Citation of other prevailing case reports makes cross reference easier.

### 7 Search in Content

Full-text-search for words and phrases on current page.

This diagram illustrates the 'Search as you browse' feature. On the left, a 'Company Law Reported' sidebar shows a list of years from 2016 to 2007. The year '2011 (102)' is circled in red. An arrow points from this year to a search results page on the right. On the search page, the 'Subject' dropdown is set to 'Company Law Reported' and the 'Judgment: Year' dropdown is set to '2011'. A yellow lightbulb icon is in the top right corner of the search page.

## Key Features Cases Search Example

The screenshot shows the search interface with the following elements:

- Navigation tabs: Home, Legislation, Cases, Commentary, Journals, Newsroom.
- Search bar: Free Text (fiduciary duty), Party Name (fiduciary duty), Citation, Case No.
- Buttons: Clear, Advanced Search, Search.
- Sort options: Sort by Relevance, Email, Download, Print, Favourites.
- Page navigation: << Prev, 1, 2, 3, 4, 5, Next >>

The screenshot shows the search results page with the following elements:

- Search criteria: Free Text : fiduciary duty.
- Results Found: 1941.
- Sort options: Sort by Relevance, Highlight ON.
- Case list:
  - TSANG WAI FAN v. HUI SIU KWONG (Court of First Instance, 2016.04.12). Citations: [2016] 4 HKJC 70. Case No: HCMP409/2016.
  - LAU CHUN MING v. DELOITTE TOUCHE TOHMATSU (a firm) (Court of Appeal, 2016.04.12). Citations: [2016] 4 HKJC 73. Case No: CACV22/2015.
  - 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.

### 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

The screenshot shows the headnote page for 'RE THE GRANDE HOLDINGS LTD' with the following elements:

- Case title: RE THE GRANDE HOLDINGS LTD.
- Citations: [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.
- Date: 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 should not have been admitted.

The screenshot shows the ruling section with the following elements:

- 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

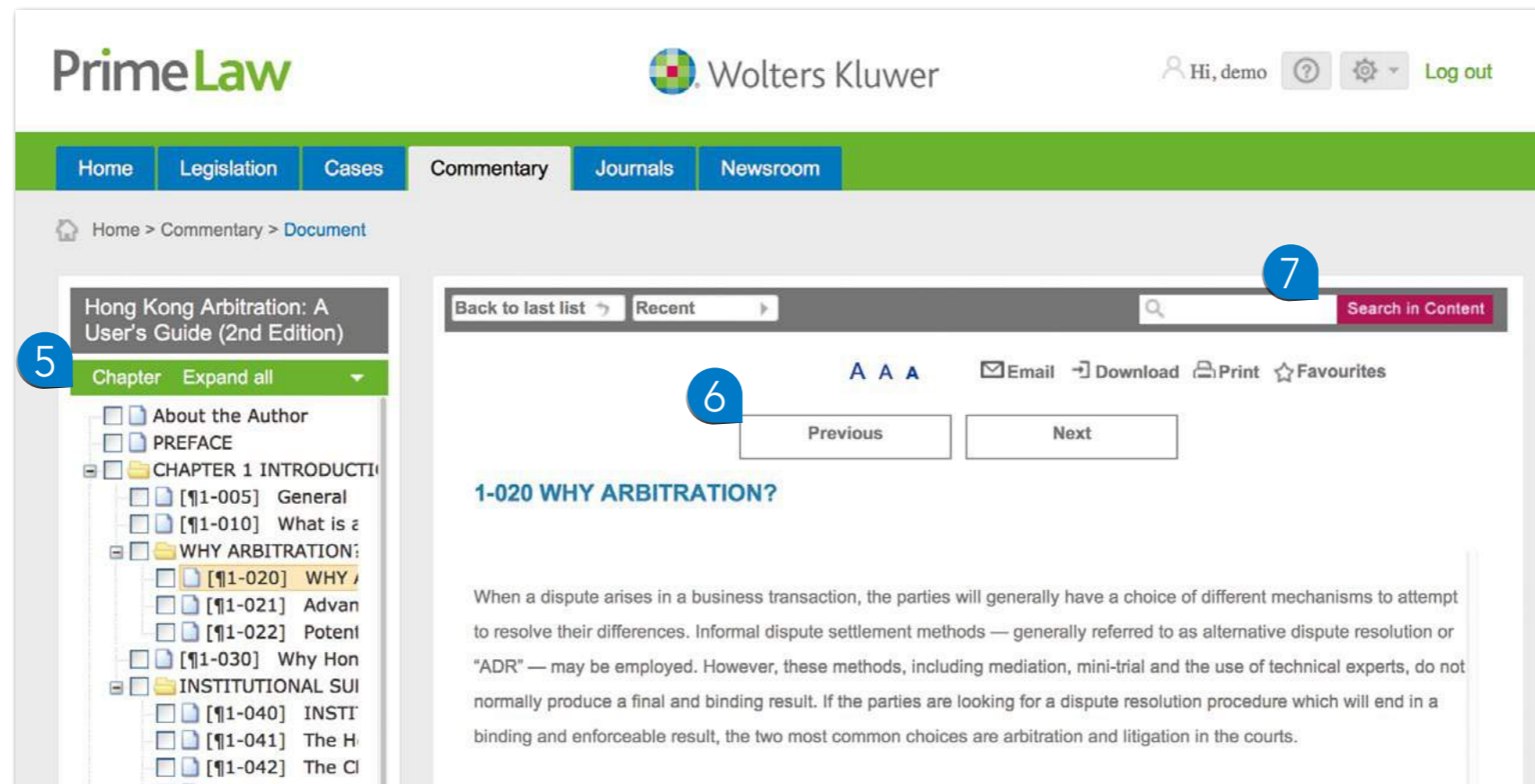
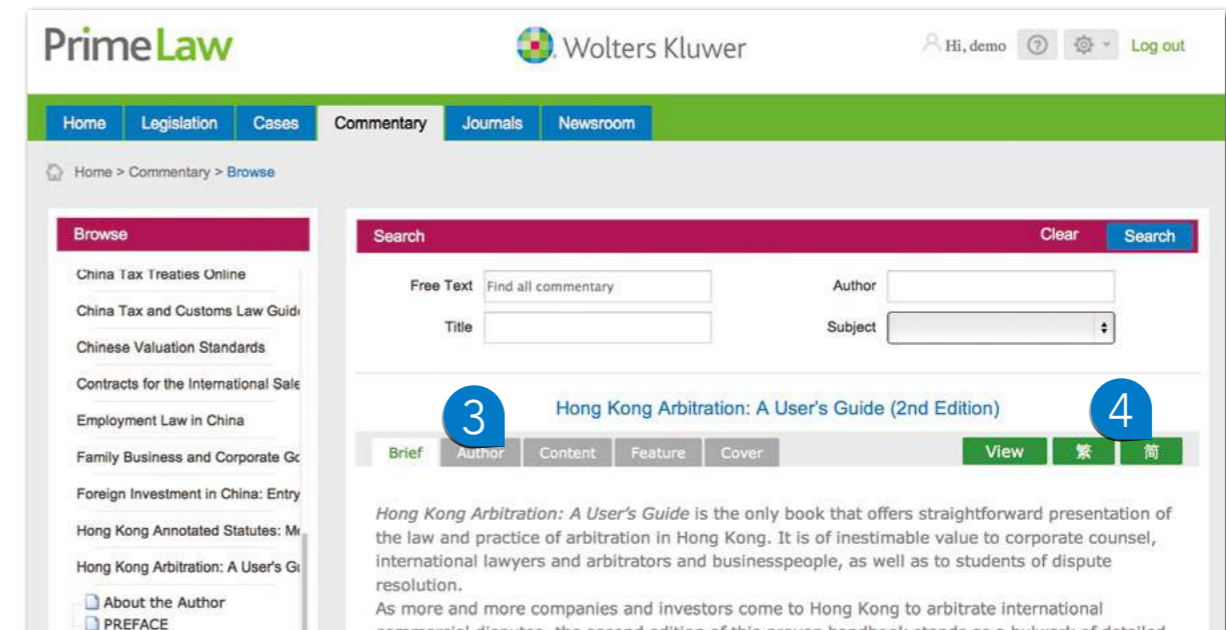
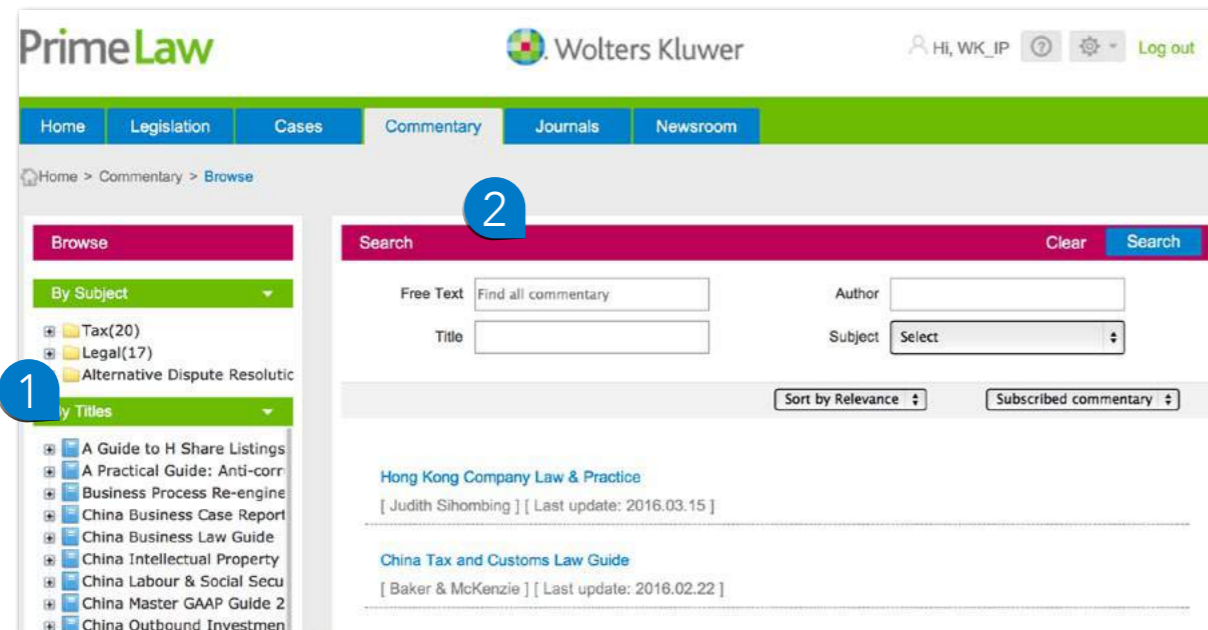
### 5 Links to legislation and cases

Click to assess the cited legislations and cases.

## Key Features Commentary

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

**E**asy 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

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

**1 Easy navigation**  
Browse the articles by year or by authors.

**2 Bilingual text**  
The articles are available in English and Simplified Chinese.

### 1 Easy navigation

Browse the articles by year or by authors.

### 2 Bilingual text

The articles are available in English and Simplified Chinese.

Our article in Tan Pan is shared by the official WeChat account of “多元化糾紛解決機制” (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.

## Key Features Alerts

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.

### 2 Easy setting

You can set alerts and edit them easily.

## Key Features Browsing history

No.	Title	Type	Date ↓
1	The Rebirth of Accreditation A case of Hong Kong	Journal TanPan	2016-03-30 11:18
2	Book Review: Chinese-The Best Negotiators: Negotiation Styles in China	Journal TanPan	2016-03-29 17:54
3	HKSAR v. MD EMRAN HOSSAIN	HK Cases	2016-03-29 16:44
4	Hong Kong Company Law & Practice	Commentary	2016-03-29 16:06
5	MOULIN GLOBAL EYECARE TRADING LIMITED (IN LIQUIDATION) v. THE COMMISSIONER OF INLAND REVENUE	HK Cases	2016-03-29 15:57
6	The Rebirth of Accreditation A case of Hong Kong	Journal TanPan	2016-03-29 15:43
7	香港调解员评审机制: 死而复生	Journal TanPan	2016-03-29 15:43
8	MOULIN GLOBAL EYECARE TRADING LIMITED (IN LIQUIDATION) v. THE COMMISSIONER OF INLAND REVENUE	HK Cases	2016-03-22 11:46
9	Regulations on the Administration of Internet Publishing Services	China Legislation	2016-03-22 11:20
10	Regulations on the Administration of Internet Publishing Services	China Legislation	2016-03-22 11:20

### 3 Retrieve your browsing history

Your footprint on PrimeLaw is recorded for your easy reference. You can retrieve them in one click. You can also export the record in excel format.

## Key Features My Annotations

MOULIN GLOBAL EYECARE TRADING LIMITED (IN LIQUIDATION) v. THE COMMISSIONER OF INLAND REVENUE

Back to last list | Last 10 | Search

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

Back to last list | Last 10 | Search

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

**View annotations**

Ruling on "attribution"

07/04/2016 10:23:39

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.

demo

### 1 Adding annotation

Add your own notes when you are reading the contents. You can also underline or highlight the content.

### 2 Editing annotation

You can edit and delete your own notes and save the changes easily.

Ruling on attribution

Save Cancel

07/04/2016 10:23:39

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

demo

### 3 All annotations in a glance

You can review the notes in a single document.

All the documents you have annotated are saved in "My annotations" for your easy reference.

Wolters Kluwer | Hi, demo | Log out

Commentary | Journals | Newsroom

Modify Password  
Preferences  
My Favourites  
My Annotations  
Browsing History  
Search History  
Alert

No.	Title	Type	Date
1	MOULIN GLOBAL EYECARE TRADING LIMITED (IN LIQUIDATION) v. THE COMMISSIONER OF INLAND REVENUE	HK Cases	2016-03-21 14:52
2	HKSAR v. MD EMRAN HOSSAIN	HK Cases	2015-12-14 15:02
3	Ascertainment of chargeable profits	HK Legislation	2015-10-27 10:25
4	Supply of information	HK Legislation	2015-10-27 10:18
5	1-650 Freest Economy in the world for the last 20 Consecutive Years	Commentary	2015-09-08 16:45

EXCEL

**THE MOST COMPREHENSIVE COMPANY LAW CASEBOOK IN THE MARKET**  
Complements your PrimeLaw legal research

## HONG KONG COMPANY LAW CASES



### HKCLC Key Features:

**Largest** collection of reported Company Law cases provides for an unparalleled, extensive database for research

**Extracts** the legal essence of the cases so that readers can save the time needed to peruse complete original judgments

**Reports** on all major areas of company law and areas relevant to the everyday running of businesses

**Keeps** readers up to date with the application of legal changes in crucial areas such as liquidation, director's duties and shareholder remedies

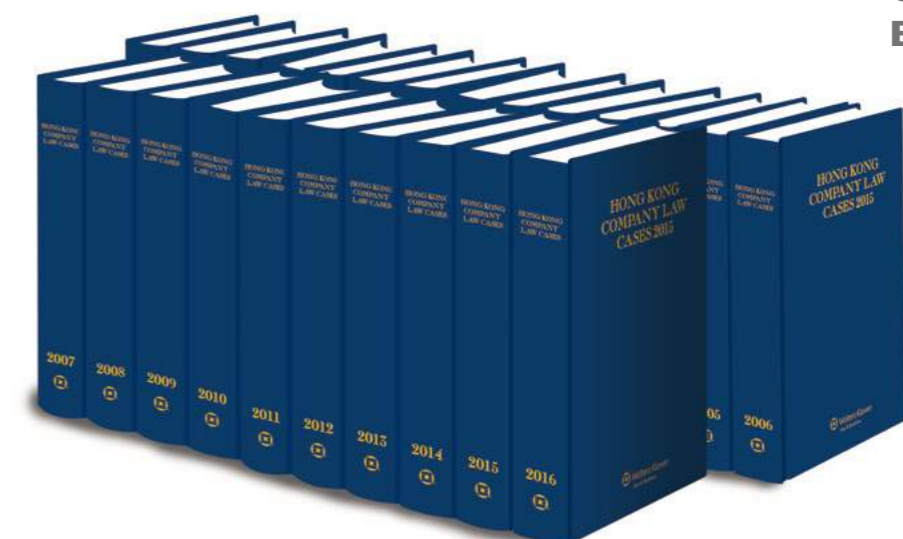
*Granted permission by the Judiciary of Hong Kong to copy and publish original judgments.*

Hong Kong Company Law Cases comprehensively consolidates the most authoritative Company Law cases of that year with expertly composed headnotes to help you easily grasp the significance of cases. It is the only source for the largest volume of reported cases focused solely on Company Law.

Suitable for all practitioners as the most complete and accurate source of Company Law cases presented in an easily readable and accessible volume.

This casebook now has the exclusive added feature of an accompanying online platform, **PrimeLaw**, which together provides a complete user experience.

General Editor:  
**Brendan Clift**





## PrimeLaw

1. HK Legislation
2. China bilingual legislation
3. Unreported judgments - HK & UK
4. Reported case - HK ALL
5. News
6. Journal - China Tax Intelligence
7. Journal - China Staff
8. Journal - Tan Pan
9. Hong Kong Company Law & Practice
10. Hong Kong Company Secretary's Practice Manual
11. Hong Kong Listed Companies - Law & Practice
12. Hong Kong IPO - A Practical Guide
13. A Guide to H-Share Listings
14. Hong Kong Director's Manual 2nd Edition
15. Hong Kong Arbitration 3rd Edition
16. China Global Online Legal Database (Expert Edition) (CN Legislation)
17. China Laws for Foreign Business - Business Regulations (CN Legislation)
18. China Laws for Foreign Business - Special Zones & Cities (CN Legislation)
19. China Laws for Foreign Business - Taxation & Customs (CN Legislation)
20. China Business Law Guide (English)
21. China Intellectual Property Law Reference Service (Bilingual)
22. Hong Kong Employment Law 4th Edition
23. Employment Law in China 4th Edition
24. Foreign Investment in China - Entry, Operation and Exit Strategy (English)
25. Contract of International Sales of Goods

26. M & A in China 4th Edition
27. China Outbound Investment
28. Mediation in Asia-Pacific: A Practical Guide to Mediation and its Impact on Legal Systems
29. Mediation in Greater China: The New frontier for commercial mediation
30. Hong Kong Annotated Statutes: Mediation Ordinance (Cap 620)
31. Mediation in Hong Kong: Law and Practice
32. The Anatomy of China's Banking Sector and Regulation
33. A Practical Guide: Anti-Corruption Compliance In China
34. A Guide To Listings On The Growth Enterprise Market In Hong Kong
35. Cartels in Asia
36. Construction Arbitration in Hong Kong - A Practical Guide
37. Family Business and Corporate Governance in Hong Kong
38. Business Process Reengineering - A Practical Guide
39. International Taxation Law and Practice in Hong Kong and China
40. Legal Problems of Economic Globalisation
41. Essential HR Solutions Hong Kong: Letters, Forms & Policies (Third Edition)
42. Dispute Settlement Mechanism in the FTAs of Asia
43. Antitrust Law and Practice in China and Hong Kong



## PrimeTax

1. HK legislation
2. Unreported cases - HK ALL
3. Reported case - Tax
4. News
5. Journal - China Tax Intelligence
6. Journal - China Staff
7. Journal - Tan Pan
8. Hong Kong Revenue Legislation (Legislation)
9. Hong Kong Tax Manual
10. Hong Kong Master GAAP Guide 15/16
11. Financial Reporting in Hong Kong 2013
12. China Laws for Foreign Business - Taxation & Customs (Bilingual Legislations)
13. China Tax & Customs Law Guide
14. China Tax Manual Online
15. China Master GAAP Guide 13/14
16. Tax Compliance in Greater China 5th Edition
17. Mergers and Acquisitions in China: Taxation
18. Tax Planning for Expatriates in China, 5th Edition
19. Macau Master Tax Guide 12/13
20. China Outbound Investment
21. Taiwan Master Tax Guide
22. Hong Kong Master Tax Guide 2015/16
23. Business Process Reengineering - A Practical Guide
24. HKFRS Implementation Guide - SME Edition
25. Chinese Valuation Standard
26. International Taxation Law and Practice in Hong Kong and China
27. Taxation in Hong Kong: a practical guide 2015/16 (previously known as Hong Kong Tax Workbook)
28. Financial Reporting in Hong Kong 2015/16: SME Edition



## HK Company Law

1. HK Legislation
2. Unreported judgments - HK & UK
3. Reported case - Company Law Report
4. News
5. Journal - China Tax Intelligence
6. Journal - China Staff
7. Journal - Tan Pan
8. Hong Kong Directors' Manual(3rd Edition)
9. Hong Kong Company Law & Practice
10. China Business Law Guide
11. Hong Kong Company Secretary's Practice Manual (3rd Edition)
12. Hong Kong Employment Law: A Practical Guide (4th Edition)
13. Hong Kong IPO: A Practical Guide
14. A Guide to H Share Listings
15. Contracts for the International Sales of Goods in China
16. The Anatomy of China's Banking Sector and Regulation
17. Business Process Re-engineering: A Practical Guide
18. Hong Kong Listed Companies: Law and Practice
19. A Guide to GEM Listing in Hong Kong

Get a free trial of PrimeLaw and PrimeTax now to experience the new research database:

■  
Call us at (852) 3718 9188

■  
Email us at [support@cch.com.hk](mailto:support@cch.com.hk)

■  
Visit our website at [www.primelaw.com.hk](http://www.primelaw.com.hk) or [www.primetax.com.hk](http://www.primetax.com.hk)



**PrimeLaw**

**PrimeTax**

**WKProfessional**

**Wolters Kluwer Hong Kong Limited**

Room 1608, 16/F, Harcourt House, 39 Gloucester Road, Wanchai, Hong Kong  
Tel: (852) 3718 9100 Fax: 2521 7874 [www.cch.com.hk](http://www.cch.com.hk)