

HONG KONG SOCIETY OF ACCOUNTANTS

(Incorporated by the Professional Accountants Ordinance, Cap. 50)



BY FAX AND BY POST
(2524 4860)

Your Ref.: L/M No. (7) to SC 101/16/28
Our Ref.: C/IPC, M25943

1 March 2004

Mr. Christopher C. Chan,
Registrar's Chambers,
High Court,
38 Queensway,
Hong Kong.

Dear Mr. Chan,

Procedural Guides for Taxation / Determination of Bills in Liquidation Process

Thank you for your letter of 31 January 2004 inviting the Hong Kong Society of Accountants (HKSA)'s further views on the Final Draft Procedural Guides.

We are in the process of preparing our comments on the drafts. Like the Law Society, we should also be grateful for a short extension to the deadline mentioned in your letter. If acceptable to you, we will submit our views by 15 March 2004.

In the meanwhile, I attach a supplementary paper outlining the position of the Society's Insolvency Practitioners Committee on various issues raised in the joint meeting between the High Court Registry, the Official Receiver's Office and the HKSA held on 1 August 2003. We hope that this will facilitate further discussion between the parties concerned.

If you have any questions on the paper, please do not hesitate to contact me at the Society on 2287 7084.

Yours sincerely,

PETER TISMAN
TECHNICAL DIRECTOR
(BUSINESS MEMBERS & SPECIALIST PRACTICES)

PMT/ay
[Encl.](#)

c.c. Ms. Joyce Wong, Law Society