

**41A. Interpretation of provisions relating to prospectuses**

- (1) For the purposes of the foregoing provisions of this Part— (*Amended 30 of 2004 s. 2*)
- (a) a statement included in a prospectus shall be deemed to be untrue if it is misleading in the form and context in which it is included; and
  - (b) a statement shall be deemed to be included in a prospectus if it is contained therein or in any report or memorandum appearing on the face thereof or by reference incorporated therein or issued therewith.
- (2) For the purposes of sections 40 and 40A, **untrue statement** (不真實陳述), in relation to any prospectus, includes a material omission from the prospectus. (*Added 30 of 2004 s. 2*)

*(Added 78 of 1972 s. 10)*

*[cf. 1948 c. 38 s. 46 U.K.]*