

CHINA YUCHAI INTERNATIONAL LTD

Form NT 20-F/A

January 23, 2008

OMB APPROVAL
OMB
Number: 3235-0058
Expires: April 30,
2009
Estimated average
burden hours per
response ... 2.50

SEC FILE NUMBER

CUSIP NUMBER

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
AMENDMENT NO. 1 TO FORM 12b-25
NOTIFICATION OF LATE FILING**

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR Form N-CSR

For Period Ended: December 31, 2006

Transition Report on
Form 10-K

Transition Report on
Form 20-F

Transition Report on
Form 11-K

Transition Report on
Form 10-Q

Transition Report on
Form N-SAR

For the Transition Period
Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

China Yuchai International Limited

Full Name of Registrant

N/A

Former Name if Applicable

16 Raffles Quay #26-00 Hong Leong Building

Address of Principal Executive Office (*Street and Number*)

Singapore 048581

City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- Ⓟ (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
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PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

On July 2, 2007, the Registrant reported on Form 12b-25 the following:

Although management of China Yuchai International Limited (CYI) has been working to complete all the required information for its annual report on Form 20-F for the fiscal year ended December 31, 2006 (the Form 20-F), and a significant part of such information has been completed as of this date, the Form 20-F could not be completed on or before the June 30, 2007 prescribed due date.

There was a change in CYI s independent auditors during the fiscal year ended December 31, 2006. CYI appointed KPMG Singapore as its independent auditor with effect from December 12, 2006, replacing KPMG Hong Kong, its previous independent auditor. The new auditors are in the process of auditing CYI s consolidated financial statements and, the new auditors have been evaluating the application of various accounting policies and standards to CYI s financial results in accordance with U.S. GAAP. CYI s auditors have also requested certain information from CYI and its subsidiaries which will require additional time for management to produce. As a result, CYI is not yet able to finalize its consolidated financial statements for inclusion in Form 20-F in time for filing by June 30, 2007.

On August 3, 2007, the Registrant announced that its Audit Committee was in the process of conducting an independent inquiry into the facts and circumstances of potential accounting errors of approximately RMB 168 million (approximately \$22.5 million) by the Registrant s subsidiary, Guangxi Yuchai Machinery Company Limited (Yuchai), in Yuchai s accounts for fiscal years ended December 31, 2005 and December 31, 2006. On January 22, 2008, the Registrant announced the conclusions reached by the Audit Committee upon the completion of its independent inquiry. The Registrant has now commenced the process of determining what adjustments need to be made to correct the errors, and whether any such adjustments will result in a restatement of the Registrant s 2005 audited financial statements. As described above, the Registrant is also in the process of evaluating the application of U.S. GAAP regarding certain matters that have come to its attention during the audit of the 2006 consolidated financial statements as they apply to the 2006 consolidated financial statements and potentially to the Registrant s 2005 consolidated financial statements.
