

CHINA YUCHAI INTERNATIONAL LTD

Form NT 20-F

July 02, 2007

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
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 reason 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.

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.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1344 (03-05)

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Philip Ting Sii Tien
(Name)

65
(Area Code)

6322 6220
(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes o No b

Form 20-F for the fiscal year ended December 31, 2005.

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes o No b

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

China Yuchai International Limited
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date July 2, 2007

By /s/ Philip Ting Sii Tien

Name: Philip Ting Sii Tien

Title: Chief Financial Officer and Director