



## Filing Requirements of a Non-Hong Kong Company after Registration



### Important

This pamphlet is intended to provide a general guide. The Companies Registry and the Registrar of Companies will not be liable for any errors or omissions. Please refer to the Companies Ordinance, Chapter 32, Laws of Hong Kong for the detailed requirements. You can purchase a copy of the Companies Ordinance from the Online Government Bookstore ([www.bookstore.gov.hk](http://www.bookstore.gov.hk)) or by calling the Publications Sales Section of the Information Services Department at (852) 2537 1910. You can also view the full text of the Ordinance at [www.legislation.gov.hk](http://www.legislation.gov.hk).

Address : 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong.  
 Website : [www.cr.gov.hk](http://www.cr.gov.hk)  
 Cyber Search Centre : [www.icris.cr.gov.hk](http://www.icris.cr.gov.hk)  
 E-mail : [crenq@cr.gov.hk](mailto:crenq@cr.gov.hk)  
 Enquiry Hotline (IVRS) : (852) 2234 9933

Every non-Hong Kong company and its officers must ensure **timely filing of statutory returns** with the Registrar of Companies in strict compliance with the requirements of the Companies Ordinance (CO). **If a non-Hong Kong company fails to comply with the requirements of the CO, the company and its officers are liable to prosecution and, if convicted, default fines. The maximum penalty is HK\$50,000 for each breach together with a daily default fine of HK\$700.**

You are advised to conduct free document index searches and, if required, searches on your company's particulars at the Companies Registry's Cyber Search Centre ([www.icris.cr.gov.hk](http://www.icris.cr.gov.hk)) to ascertain whether the company's public record is up-to-date and accurate. Please notify the Registrar of Companies immediately either by email to [crenq@cr.gov.hk](mailto:crenq@cr.gov.hk) or by fax to (852) 2596 0585 if you note that the particulars of your company are incorrect or have been changed as a result of mistakes in any filed documents or unauthorised filing of documents with the Companies Registry.

The following table sets out the **major statutory returns** to be filed by a non-Hong Kong company after registration. The list is not exhaustive.

Specified Form (Note 1) (Governing Provisions of CO)	Prescribed Filing Time (Note 2)	Important Points
<b>N3</b> Annual Return of a Non-Hong Kong Company (s.334)	Within <b>42 days</b> after the anniversary of the date of registration of the company in Hong Kong	<ul style="list-style-type: none"> <li>Annual registration fee is payable (Note 3). A substantially higher registration fee (<b>ranging from HK\$1,200 to HK\$4,800</b>) is payable for late filing of an annual return of a non-Hong Kong company. For other details, please refer to information pamphlet - <b>"Filing of Annual Return by a Non-Hong Kong Company"</b>.</li> <li>A non-Hong Kong company can subscribe to a free <b>"Annual Return e-Alert"</b> service to receive email notification for filing annual return. Please refer to the "Compliance" Section on our website at <a href="http://www.cr.gov.hk">www.cr.gov.hk</a>.</li> </ul>
<b>None</b> Accounts (s.336)	Within <b>42 days</b> after the anniversary of the date of registration together with the annual return	<ul style="list-style-type: none"> <li>No accounts are required to be submitted if               <ul style="list-style-type: none"> <li>section 336 does not apply to the company ; <u>OR</u></li> <li>the company has been incorporated for less than 18 months prior to the date of delivery of the annual return and the accounts of the company that are required to be published have not been made up</li> </ul> </li> </ul>
<b>N5</b> Notification of Alteration in the Charter, Statutes etc. of a Non-Hong Kong Company (s.335(1) (a))	Within <b>1 month</b> after the date of change	<ul style="list-style-type: none"> <li>Details of the alteration should be set out in the form. Alternatively, the document containing the particulars of the alteration can be attached to the form.</li> </ul>
<b>N6</b> Notification of Change of Secretary and Director of a Non-Hong Kong Company (Appointment/Cessation) (s.335(1) (b))	Within <b>1 month</b> after the date of change	<ul style="list-style-type: none"> <li>All directors should read the <b>"Non-statutory Guidelines on Directors' Duties"</b> (Note 4).</li> </ul>
<b>N7</b> Notification of Change of Particulars of Secretary and Director of a Non-Hong Kong Company (s.335(1) (c))	Within <b>1 month</b> after the date of change	
<b>N8</b> Notification of Change of Authorized Representative of a Non-Hong Kong Company (s.335(1) (b) & (c))	Within <b>1 month</b> after the date of change	<ul style="list-style-type: none"> <li>The address of an authorized representative must be in Hong Kong.</li> </ul>
<b>N9</b> Notification of Change of Address of a Non-Hong Kong Company (s.335(1) (d))	Within <b>1 month</b> after the date of change	<ul style="list-style-type: none"> <li>'Care of' addresses are <u>not</u> acceptable.</li> </ul>
<b>N10</b> Notification of Change in the Corporate Name of a Non-Hong Kong Company (s.335(2) (a))	Within <b>1 month</b> after the date of change	<ul style="list-style-type: none"> <li>Supporting documents issued by the relevant government authority, e.g. certificate of change of name showing the change and the effective date should be submitted with the form (Note 5).</li> </ul>
<b>N13</b> Notification of Cessation of Having a Place of Business in Hong Kong of a Non-Hong Kong Company (s.339 (1))	Within <b>7 days</b> after the date of ceasing to have the place of business	<ul style="list-style-type: none"> <li>Section 333A requires a non-Hong Kong company to keep at least an authorized representative in Hong Kong for <b>1 year</b> from the date of cessation of place of business. A form <b>N8</b> should be filed to report the relevant changes of the authorized representative.</li> </ul>

### Notes :

- You can download the specified forms at [www.cr.gov.hk](http://www.cr.gov.hk) or purchase hard copies at the 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong.
- Before you present a document to the Companies Registry, please refer to information pamphlet - **"Information on Presenting Documents to the Companies Registry"**.
- A fee-payable document must be submitted with the correct fee to the Companies Registry. Any fee-payable document not accompanied by the correct fee will be rejected and may result in the payment of a higher registration fee due to late filing of the document on resubmission. For annual returns, the registration fees payable will be calculated according to the resubmission date of the documents. For details, please refer to information pamphlet - **"Price Guide to Main Services"**.
- The Companies Registry has issued **"Non-statutory Guidelines on Directors' Duties"** (the Guidelines) outlining the general principles a director should follow in the performance of his functions and exercise of his powers. Companies should give copies of the Guidelines to their directors, including new directors, for information and reference.
- If the supporting document(s) issued by the government authority in the company's place of incorporation is/are not in Chinese or English, certified copies of the documents in the original language **and** their translation in either Chinese or English should be submitted. Copies of the supporting documents and their translation (if any) have to be certified in accordance with the Companies (Forms) Regulations. For details on the certification and translation of documents, please refer to the **Companies Registry External Circulars No. 2/2007 and 3/2007**.
- You can download information pamphlets and the Guidelines at [www.cr.gov.hk](http://www.cr.gov.hk); obtain hard copies at the Companies Registry or by fax through the 24-hour enquiry hotline (IVRS) (852) 2234 9933.