



COMPANIES REGISTRY

Filing of Annual Return by a Non-Hong Kong Company



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) 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.

1. Who has to file an annual return with the Registrar of Companies ?

All non-Hong Kong companies registered under Part XI of the Companies Ordinance are required to file an annual return **manually signed by a director, secretary, manager or the authorized representative** of the company once in every year.

2. When do I need to file an annual return ?

You have to file, once in every year, an annual return made up to the anniversary date of registration of the company in Hong Kong (the made up date) within 42 days (*the prescribed time period*) after that date.

3. What is the consequence of failing to file an annual return within the prescribed time period ?

If the annual return is not filed within the prescribed time period, *the company and its officers are liable to prosecution and, if convicted, default fines*. The maximum penalty is HK\$50,000 for each breach and a daily default fine of HK\$700. In addition, *substantially higher registration fee is payable* for the late filing of an annual return of a non-Hong Kong company.

4. What is higher registration fee ?

Higher registration fee (*ranging from HK\$1,200 to HK\$4,800*) is levied in the case of a late filing of an annual return and is applicable to all non-Hong Kong companies. The fee is calculated according to an escalating fee scale based on the time lapse between the annual return made up date and the date of delivery of the return. If the annual return is delivered by post, the post mark date stamped on the envelope will be regarded as the delivery date.

For details on the fee scale, please refer to the information pamphlet "*Price Guide to Main Services*". You can download the information pamphlet at www.cr.gov.hk; obtain a copy at the Companies Registry or by fax through the 24-hour enquiry hotline (IVRS) (852) 2234 9933.

5. What should I do ?

You should deliver the following document(s) as early as possible within the relevant *prescribed time period* to the Companies Registry at the 14th floor of the Queensway Government Offices *together with the appropriate fees and sufficient postage (if delivered by post)* -

- (a) a properly completed and signed annual return in the specified form (i.e. specified form N3/N4 as appropriate). *The first annual return of a non-Hong Kong company should be submitted on specified form N3*; and
- (b) where section 336 of the Companies Ordinance applies, *certified true copies of the latest published accounts of the company that comply with the law of the place of incorporation, the laws of other jurisdictions where the company is registered as a company or the rules of any stock exchange or similar regulatory bodies in any of those jurisdictions* .

6. Do I need to file an annual return if the information contained in the last return has not changed ?

Yes, but you may use a simple version - specified form N4 certifying that there has been no change since the made up date of the last full return (i.e. specified form N3).

7. Where can I obtain the specified form of annual return ?

You can download the specified form at www.cr.gov.hk or purchase a hard copy at the 14th floor of the Queensway Government Offices.

8. Where can I ask for further information ?

Please call the General Registration Section of the Companies Registry at (852) 2867 4579.

A Check List for Presenting an Annual Return

Before you present the document, please ensure that you-

- Print the specified form in black ink and comply with the [Requirements for Documents Guidelines](#) with regard to layout, type size and colour of paper, etc. For further information, please refer to the information pamphlet [“Information on Presenting Documents to the Companies Registry”](#).
- Use the correct bilingual specified form of annual return (Note).
 - Specified form N3* - Annual Return of a Non-Hong Kong Company (full form)
 - Specified form N4* - Annual Return of a Non-Hong Kong Company – Certificate of No Change

- Complete the annual return consistently in either English or Chinese with accurate information as at the made up date of the annual return. In the case of Chinese, traditional Chinese characters should be used.
- State correctly the company's registered number, company name and the particulars of the presentor. A covering letter is not required unless you need to draw our attention to a specific issue.
- Check if you have already notified the Registrar of Companies of changes in the company's particulars since the last annual return by filing the requisite documents. For instance, the change of address of the company should be reported in specified form N9 and changes in directors or secretary or their particulars should be reported in specified form N6 or N7. If you have not done so, please submit the outstanding documents as soon as possible.

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) 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 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.

- Arrange the return to be manually signed by a director, secretary, manager or the authorized representative of the company (Note).
- The annual return shall include a certified true copy of the latest published accounts except where:

- (a) the company is neither required by the law of the place of incorporation, the laws of any other jurisdictions where the company is registered as a company, nor the rules of the stock exchange or similar regulatory bodies in any of those jurisdictions to publish its accounts or to deliver copies of its accounts to any person in whose office they may be inspected as of right by members of the public

OR

- (b) 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.

- Pay the correct registration fee (Note).
- File the annual return and *certified true copies of the latest published accounts* (if applicable) as early as possible within the *prescribed time period*. **The Registrar of Companies does not have the power to extend the statutory time limit for the delivery of annual returns.** *If the due date for filing the annual return falls on a Saturday when the Companies Registry's offices are closed, the deadline for submission shall remain unchanged. You can deposit the annual return with cheque in the Registry's drop-in box provided near the Information Counter on Deck Floor, High Block, Queensway Government Offices. A higher registration fee will be required if the annual return is delivered to the Registrar on the following Monday beyond the prescribed time period.*

Notes :

1. Annual returns not properly signed or not accompanied by the correct registration fee or not presented in the correct specified form will be rejected by the Companies Registry. **The registration fee(s) payable will be calculated according to the re-submission date of the annual returns.**
2. **A non-Hong Kong company can subscribe to a free “Annual Return e-Alert” service to receive email alert of filing annual return.** Please refer to the “Compliance” Section on our website at www.cr.gov.hk.