



## Filing Requirements of a Local Limited Company after Incorporation



### 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

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Every local limited 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 company fails to comply with the requirements of the CO, the company, every director, secretary and manager of the company are liable to prosecution and, if convicted, default fines.**

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 local limited company after incorporation. The list is not exhaustive.

Specified Form (Note 1) (Governing Provisions of CO)	Prescribed Filing Time (Note 2)	Important Points
<b>AR1</b> Annual Return (s.107 & s.109)	For private companies having a share capital ~ Within <b>42 days</b> after the anniversary of the date of incorporation  For all other companies ~ Within <b>42 days</b> after the date of the annual general meeting (AGM) or the date of the written resolution passed in lieu of the AGM	<ul style="list-style-type: none"> <li>Annual registration fee is payable (Note 3). <b>A substantially higher registration fee (ranging from HK\$870 to HK\$3,480 for private companies having a share capital and from HK\$1,200 to HK\$4,800 for other companies having a share capital) is payable for late filing of an annual return.</b> For other details, please refer to information pamphlet - "<b>Filing of Annual Return by a Local Limited Company</b>".</li> <li>If default is made in filing annual returns, the maximum penalty is HK\$50,000 for each breach together with a daily default fine of HK\$700.</li> <li>A private company can subscribe to a free "<b>Annual Return e-Alert</b>" service to receive email notification of 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>R1</b> Notification of Change of Address of Registered Office (s.92)	Within <b>14 days</b> after the date of the change	<ul style="list-style-type: none"> <li>Every company shall have a registered office in Hong Kong to which all communications and notices may be addressed.</li> <li>A company must ensure that notice of change of address is given to the Registrar of Companies within the prescribed time. If default is made in filing the notifications, the maximum penalty for each breach is HK\$10,000 together with a daily default fine of HK\$300.</li> </ul>
<b>D2A</b> Notification of Change of Secretary and Director (Appointment/Cessation) (s.158)	Within <b>14 days</b> from the date of appointment or ceasing to act	<ul style="list-style-type: none"> <li>A private company must have at least one director and one secretary and the sole director <b>cannot</b> be the secretary of the company.</li> <li>A company which is not a private company must have at least two directors and one secretary.</li> </ul>
<b>D2B</b> Notification of Change of Particulars of Secretary and Director (s.158)	Within <b>14 days</b> from the date of change of particulars	<ul style="list-style-type: none"> <li>The secretary, if an individual, must ordinarily reside in Hong Kong; or if a body corporate, must have its registered office or a place of business in Hong Kong.</li> <li>Every newly appointed director must give and sign his <b>consent to act as director</b> in the Form D2A.</li> <li>If default is made in filing the notifications, the maximum penalty is HK\$10,000 for each breach together with a daily default fine of HK\$300.</li> <li>All directors are advised to read the latest version of the "<b>Non-statutory Guidelines on Directors' Duties</b>" published by the Companies Registry (Note 4).</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**".
- Documents involving fees must be submitted with the correct fees to the Companies Registry. Any document which is not accompanied by the correct fee will be rejected and in the case of late filing on resubmission, a higher registration fee will be required. For annual returns, the amount of 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**".
- Directors should acquaint themselves with the general duties of directors outlined in the "**Non-statutory Guidelines on Directors' Duties**" (the Guidelines). Companies should give copies of the Guidelines to their directors, including new directors, for information and reference.
- 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.