



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



### Important

This pamphlet is intended to provide a general guide. It should be read in conjunction with the provisions of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) and should not be regarded as a substitute for reading it. You can purchase a hard copy of the Companies Ordinance from the Online Government Bookstore ([www.bookstore.gov.hk](http://www.bookstore.gov.hk)) or call the Publications Sales Unit of the Information Services Department at (852) 2537 1910. You can also read the full text of the Companies Ordinance at [www.elegislation.gov.hk](http://www.elegislation.gov.hk). Companies are advised to seek independent professional advice as they see fit.

Address : 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong.  
Website : [www.cr.gov.hk](http://www.cr.gov.hk)  
e-Registry : [www.eregistry.gov.hk](http://www.eregistry.gov.hk)  
Cyber Search Centre : [www.icris.cr.gov.hk](http://www.icris.cr.gov.hk)  
Company Search Mobile Service : [www.mobile-cr.gov.hk](http://www.mobile-cr.gov.hk)  
Email : [crenq@cr.gov.hk](mailto:crenq@cr.gov.hk)  
Enquiry Hotline (IVRS) : (852) 2234 9933

Every registered non-Hong Kong company and its officers must ensure **timely delivery of statutory returns** to the Registrar of Companies (the Registrar) for registration in strict compliance with the requirements of the Companies Ordinance (CO). **If a registered non-Hong Kong company fails to comply with the requirements of the CO, the company, every responsible person of the company and every agent of the company who authorizes or permits the contravention 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)) or through our Company Search Mobile Service at [www.mobile-cr.gov.hk](http://www.mobile-cr.gov.hk) to ascertain whether the company's public record is up-to-date and accurate. Please notify the Registrar 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 registered documents or unauthorised filing of documents with the Companies Registry.

The following table sets out the **major statutory returns** to be delivered by a registered non-Hong Kong company to the Companies Registry for registration after the registration of the company in Hong Kong. The list is not exhaustive.

| Specified Form (Note 1)<br>(Provisions of CO)  | Prescribed Time<br>for Delivery<br>(Note 2)   | Important Points  |
|--|---|---|
| <b>NN3</b> Annual Return of Registered Non-Hong Kong Company (section 788)                         | Within <b>42 days</b> after the anniversary of registration                                 | <ul style="list-style-type: none"> <li>■ Annual registration fee is payable (Note 3).</li> <li>■ <b>A substantially higher registration fee (ranging from HK\$1,200 to HK\$4,800) is payable for late delivery of an annual return.</b><br/>Note: Business registration and its renewal are statutory requirements under the Business Registration Ordinance administered by the Business Registration Office of the Inland Revenue Department. You are still required under the CO to deliver your annual return together with the annual registration fee to the Registrar of Companies within the prescribed time even if you have renewed your business registration.</li> <li>■ If an annual return is delivered by post, the annual return will <b>NOT</b> be regarded as having been delivered to the Registrar in satisfaction of the provisions of the CO if it has not been received by the Registrar.</li> <li>■ If default is made in delivering annual returns for registration, the maximum penalty is HK\$50,000 for each breach together with a daily default fine of HK\$1,000 in the case of a continuing offence.</li> <li>■ An “Annual Return e-Reminder” service is available at the e-Registry (<a href="http://www.eregistry.gov.hk">www.eregistry.gov.hk</a>) for registered users to receive electronic notifications for the delivery of annual returns. Please visit the “Compliance” section of our website at <a href="http://www.cr.gov.hk">www.cr.gov.hk</a> for details of the service.</li> <li>■ For more details, please refer to information pamphlet – <b>“Annual Return of a Registered Non-Hong Kong Company”</b>. (Note 6)</li> </ul> |
| - Certified copy of the latest published accounts for a period of at least 12 months (section 789) | Within <b>42 days</b> after the anniversary of registration together with the annual return | <p>No accounts are required to be delivered for registration if :</p> <ul style="list-style-type: none"> <li>■ section 789 of the CO 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 under section 788(1) of the CO and the accounts of the company that are required to be published have not been made up.</li> </ul>  |

| Specified Form (Note 1)<br>(Provisions of CO)  | Prescribed Time<br>for Delivery<br>(Note 2)            | Important Points  |
|--|--|---|
| <b>NN5</b> Return of Change in the Charter, Statutes or Memorandum etc. of Registered Non-Hong Kong Company (sections 791(1) & (2)(a))               | Within <i>1 month</i> after the date of the change     | <ul style="list-style-type: none"> <li>■ A certified copy of the charter, statutes or memorandum (including articles, if any) of the company or any other instruments defining the company's constitution after the change must be delivered with the form (Notes 4 and 6).</li> </ul>  |
| <b>NN6</b> Return of Change of Company Secretary and Director of Registered Non-Hong Kong Company (Appointment/Cessation) (sections 791(1) & (2)(b)) | Within <i>1 month</i> after the date of the change     | <ul style="list-style-type: none"> <li>■ If default is made in delivering the returns for registration, the maximum penalty is HK\$25,000 for each breach together with a daily default fine of HK\$700.</li> </ul>   |
| <b>NN7</b> Return of Change in Particulars of Company Secretary and Director of Registered Non-Hong Kong Company (sections 791(1) & (2)(c))          | Within <i>1 month</i> after the date of the change     |   |
| <b>NN8</b> Return of Change of Authorized Representative of Registered Non-Hong Kong Company (Appointment/Cessation) (sections 791(1) & (2)(b))      | Within <i>1 month</i> after the date of the change     | <ul style="list-style-type: none"> <li>■ The address of an authorized representative must be in Hong Kong.</li> <li>■ If default is made in delivering the returns for registration, the maximum penalty is HK\$25,000 for each breach together with a daily default fine of HK\$700.</li> </ul>  |
| <b>NN8C</b> Return of Change in Particulars of Authorized Representative of Registered Non-Hong Kong Company (sections 791(1) & (2)(c))              | Within <i>1 month</i> after the date of the change     |   |
| <b>NN9</b> Return of Change of Address of Registered Non-Hong Kong Company (sections 791(1) & (2)(d))  | Within <i>1 month</i> after the date of the change     | <ul style="list-style-type: none"> <li>■ 'Care of' addresses are <i>not</i> acceptable.</li> <li>■ If default is made in delivering the returns for registration, the maximum penalty is HK\$50,000 for each breach together with a daily default fine of HK\$1,000.</li> </ul>   |
| <b>NN10</b> Return of Alteration of Corporate Name of Registered Non-Hong Kong Company (sections 778(1), (2), (3), (5), (6) or (7))                  | Within <i>1 month</i> after the date of the alteration | <ul style="list-style-type: none"> <li>■ The form should be delivered with supporting document(s) issued by the relevant government authority in the company's place of incorporation (e.g. certificate of change of name) showing the alteration and the effective date of the alteration (Notes 5 and 6).</li> </ul>  |
| <b>NN13</b> Notice of Cessation of Place of Business in Hong Kong of Registered Non-Hong Kong Company (section 794 (1))                              | Within <i>7 days</i> after the cessation               | <ul style="list-style-type: none"> <li>■ If after the cessation of place of business, a person ceases to be the authorized representative of the non-Hong Kong company in Hong Kong, the company is still required, pursuant to section 786, to deliver to the Registrar for registration a return in respect of another person as an authorized representative of the company for at least 11 months from the date of cessation of place of business. Form <b>NN8</b> / <b>NN8C</b> for reporting the relevant changes of authorized representatives should be delivered for registration (Note 6).</li> </ul> |

### Notes :

1. You can download specified forms at [www.cr.gov.hk](http://www.cr.gov.hk) or purchase hard copies on the 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong.
2. Before you deliver a document to the Companies Registry for registration, please refer to information pamphlet – *“Delivery of Documents in Hard Copy Form to Companies Registry for Registration”*.
3. Documents involving fees must be delivered with the correct fees to the [Companies Registry](#). For details, please refer to information pamphlet *“Price Guide to Main Services”*.  
  
Any document which is not accompanied by the correct fee payable for registration is considered unsatisfactory and the Registrar may refuse to accept or refuse to register the document. In the case of late delivery of annual returns, higher registration fees will be required.
4. If the charter, statutes or memorandum (including articles, if any) of the company or any other instruments defining the company's constitution is in a language other than English or Chinese, only a certified translation of the charter, statutes, memorandum or instruments in English or Chinese is required to accompany the Form NN5. For details on certified translation and certified copies of documents, please refer to sections 4 and 775 of the CO respectively.
5. If the supporting document is not the original, it must be certified in accordance with section 775 of the CO. If it is not in English or Chinese, it should be delivered together with a translation in either of these languages certified in accordance with section 4 of the CO. For details of the requirements on supporting documents, please refer to the Notes for Completion of Form NN10.
6. If default is made in delivering the form for registration, the maximum penalty is HK\$10,000 for each breach together with a daily default fine of HK\$300.
7. You can download information pamphlets 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.

You can register for our free **"e-News Subscription"** service of our website to receive updates on our services, new initiatives and legislative changes to the Companies Ordinance.