



公司註冊處
COMPANIES REGISTRY

With effect from
27 December 2023

Filing Obligations of a Limited Partnership Fund after Registration

Important

This pamphlet is intended to provide a general explanation of the relevant statutory requirements. It should be read in conjunction with the provisions of the Limited Partnership Fund Ordinance (Chapter 637 of the Laws of Hong Kong) (www.elegislation.gov.hk) and should not be regarded as a substitute for reading it. You are advised to seek independent professional advice as you see fit.

Address : 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong
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The following table sets out the major statutory notifications/return to be filed with the Registrar of Companies (“Registrar”) according to the Limited Partnership Fund Ordinance (“LPFO”).

Form No.	Name of Form (Provisions of LPFO)	Fee Payable (HK\$)	Specified Time for Filing
LPF3	Notification of Change of Name of Limited Partnership Fund <i>(section 40)</i>	1,405 <i>(including \$160 which is non-refundable if the application is unsuccessful)</i>	Within 15 days after the date of the resolution by the partners of a Limited Partnership Fund (“LPF”)
LPF4A	Notification of Change in Address, Location of Records and Investment Scope of Limited Partnership Fund <i>(sections 25 & 31)</i>	26	Within 15 days after the change occurs
LPF4B	Notification of Change in Particulars of General Partner, Authorized Representative, Investment Manager and Responsible Person of Limited Partnership Fund <i>(sections 23(6) & 25)</i>	26	Within 15 days after the change occurs
LPF4C	Notification of Change of General Partner, Authorized Representative, Investment Manager and Responsible Person of Limited Partnership Fund <i>(sections 23(6) & 25)</i>	26	Within 15 days after the change occurs
LPF5	Annual Return of Limited Partnership Fund <i>(section 24)</i>	105	Within 42 days after each anniversary of the date on which the certificate of registration is issued

Form No.	Name of Form (Provisions of LPFO)	Fee Payable (HK\$)	Specified Time for Filing
LPF7	Application for Deregistration of Limited Partnership Fund <i>(section 68)</i>	420	—
LPF8	Notification of Dissolution of Limited Partnership Fund <i>(section 70(6))</i>	26	Within 15 days after an LPF is dissolved pursuant to section 70(1) or (2) of the LPFO <i>(Note: If an LPF has neither a general partner nor an authorized representative when it is so dissolved, each limited partner of the LPF must ensure the filing of a notification of dissolution within 15 days after the LPF is so dissolved)</i>

Notes

- ◆ Documents accompanied by fees must be filed with the correct fees to the Companies Registry (“Registry”). If the fee is paid by cheque, the cheque should be crossed and issued in Hong Kong Dollars payable to “Companies Registry”.
- ◆ **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.
- ◆ Annual returns and other statutory notifications of an LPF have to be **filed timely** with the Registrar. **Specified forms** should be used.
- ◆ If the general partner of an LPF or any other person who is required to file the return or notification with the Registrar fails to comply with the filing requirements of the LPFO, the general partner or such other person is **liable to prosecution** and, upon conviction, default fines.

Where to submit the notification

Electronic submission

Registered users of e-Filing Services of the Registry's e-Services Portal (www.e-services.cr.gov.hk) to complete the notification / return online

Submit the notification / return through the **e-Services Portal**

Paper submission

Download the appropriate specified form for completion (www.cr.gov.hk/en/legislation/lpf/specified-forms.htm)

Submit the specified form

- ◆ **By post** to "Companies Registry, 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong"; **OR**
- ◆ **In person** to the **Shroff of the Public Service Hall** at the above address

Simultaneous Notification of Changes of Particulars of LPFs

Where LPFs have filed notifications with the Registrar reporting the following changes of the LPFs, the Registrar will transmit the particulars to the Commissioner of Inland Revenue ("Commissioner") after the related notification is registered or recorded and the LPF is treated as having notified the Commissioner of the relevant changes under the Business Registration Ordinance.

Change of name of an LPF

Change in the particulars of the general partner

Change in the address of the registered office / principal place of business of an LPF #

Withdrawal, removal or replacement of the general partner

Notwithstanding that the change in the address is covered by the simultaneous notification service, the requirement for LPFs to notify the Commissioner a change of business address under the Business Registration Ordinance (Cap. 310) remains unchanged.

Where to obtain more information

More information can be obtained from the Registry's thematic section on "Limited Partnership Funds" (www.cr.gov.hk/en/legislation/lpf.htm)

