



公司註冊處

COMPANIES REGISTRY

Filing Requirements of a Local Limited Company after Incorporation



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) 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. 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
e-Services Portal : www.e-services.cr.gov.hk
Email : crenq@cr.gov.hk
24-hour Enquiry Hotline : (852) 2234 9933 (Interactive Voice Response System) /
(852) 2867 2600

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

[Re-domiciled companies will be regarded as companies incorporated in Hong Kong with effect from the date of re-domiciliation and will be required to comply with all the relevant filing requirements under the CO in the same manner as a company formed and registered under the CO unless otherwise specified.]

You are advised to conduct free document index searches and, if required, searches on your company's particulars at the Companies Registry's e-Services Portal (www.e-services.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 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 local limited company to the Companies Registry for registration after incorporation. The list is not exhaustive.

Specified Form (Note 1) (Provisions of CO)	Prescribed Time for Delivery (Note 2)	Important Points
NARI Annual Return (sections 662 & 664)	<p>For a private company ~ within 42 days after the company's anniversary of the date of incorporation or re-domiciliation date in every year.</p> <p>For a public company (Note 3) If the financial year begins - before 3 March 2014 ~ within 42 days after the date of the company's annual general meeting.</p> <p>- on or after 3 March 2014 ~ within 42 days after the company's return date, i.e. the date that is 6 months after the end of the company's accounting reference period.</p> <p>For a company limited by guarantee (Note 3) If the financial year begins - before 3 March 2014 ~ within 42 days after the date of the company's annual general meeting.</p> <p>- on or after 3 March 2014 ~ within 42 days after the company's return date, i.e. the date that is 9 months after the end of the company's accounting reference period.</p>	<ul style="list-style-type: none"> Annual registration fee is payable (Note 4). A substantially higher registration fee (ranging from HK\$870 to HK\$3,480 for private companies and companies limited by guarantee (Note 5) and from HK\$1,200 to HK\$4,800 for public companies) is payable for late delivery of an annual return. <p>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.</p> <ul style="list-style-type: none"> If an annual return is delivered by post, the annual return will NOT be regarded as having been delivered to the Registrar in satisfaction of the filing requirements if it has not been received by the Registrar. 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. An "Annual Return e-Reminder" service is available at the e-Services Portal (www.e-services.cr.gov.hk) for registered users to receive electronic notifications for the delivery of annual returns. Please visit the "Compliance" section of our website at www.cr.gov.hk for details of the service. For more details relating to annual returns, please refer to information pamphlets - "Annual Return of a Local Private Company" and "Annual Return of a Local Public Company or a Company Limited by Guarantee". (Note 7)

Specified Form (Note 1) (Provisions of CO)	Prescribed Time for Delivery (Note 2)	Important Points
NRI Notice of Change of Address of Registered Office (section 658)	Within 15 days after the change	<ul style="list-style-type: none"> A company must have a registered office in Hong Kong to which all communications and notices may be addressed. A company must ensure that notice of change of address is delivered to the Registrar for registration within the prescribed time. If default is made in delivering the notice for registration, the maximum penalty for each breach is HK\$50,000 together with a daily default fine of HK\$1,000 for a continuing offence.
ND2A Notice of Change of Company Secretary and Director (Appointment / Cessation) (sections 645 & 652)	Within 15 days after the appointment or cessation	<ul style="list-style-type: none"> A private company must have at least one director who is a natural person and one company secretary. The sole director cannot be the company secretary of the company. A public company and a company limited by guarantee must have at least two directors and one company secretary. A body corporate cannot be appointed as a director of the company. The company secretary, if a natural person, must ordinarily reside in Hong Kong; or if a body corporate, must have its registered office or a place of business in Hong Kong. A company must deliver a Form ND2A containing a statement of consent to act as director by every newly appointed director for registration. If default is made in delivering the notices, the maximum penalty is HK\$25,000 for each breach together with a daily default fine of HK\$700. All directors are advised to read <i>"A Guide on Directors' Duties"</i> published by the Companies Registry (Note 6).
ND2B Notice of Change in Particulars of Company Secretary and Director (sections 645 & 652)	Within 15 days after the change in particulars	<ul style="list-style-type: none"> A company must deliver a return of allotment to the Registrar for registration in the specified form, containing particulars such as details of shares allotted, the total of the allotment etc. A statement of capital which is a snapshot of a company's latest share capital is included in the Form NSC1. If default is made in delivering the returns, the maximum penalty is HK\$25,000 for each breach together with a daily default fine of HK\$700.
NSC1 Return of Allotment (section 142)	Within one month after an allotment of shares	<ul style="list-style-type: none"> A company must deliver a return of allotment to the Registrar for registration in the specified form, containing particulars such as details of shares allotted, the total of the allotment etc. A statement of capital which is a snapshot of a company's latest share capital is included in the Form NSC1. If default is made in delivering the returns, the maximum penalty is HK\$25,000 for each breach together with a daily default fine of HK\$700.

Notes:

- You can download specified forms at www.cr.gov.hk or purchase hard copies on the 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong.
- 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"***.
- Please refer to information pamphlet – ***"Annual Return of a Local Public Company or a Company Limited by Guarantee"*** for details of a company's return date and the prescribed time for delivery.
- 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.
- For annual returns delivered pursuant to section 662 of the CO.
- Directors should acquaint themselves with the general duties of directors outlined in ***"A Guide on Directors' Duties"*** (the Guide). Companies should provide copies of the Guide to their directors for information and reference.
- You can download information pamphlets and the Guide at 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.