



## 遵從《公司條例》及《商業登記條例》

適用於根據《公司條例》(香港法例第 622 章) 註冊的本地公司

公司註冊後，須遵從《公司條例》的規定，於訂明時限內向公司註冊處處長交付法定申報表，其中包括但不限於下述申報：

第 658 條規定公司須在其註冊辦事處地址更改後的 <b>15 日內</b> 交付 <b>表格 NRI</b> 。
第 645 及 652 條規定，如公司的董事、公司秘書及/或他們的詳情有任何更改，公司須在更改後的 <b>15 日內</b> 交付 <b>表格 ND2A</b> 及/或 <b>表格 ND2B</b> (視屬何情況而定)。
第 662 及 664 條規定公司須以 <b>表格NARI</b> 交付 <b>周年申報表</b> 及每年登記費 – <ul style="list-style-type: none"> <li>➢ <b>私人公司</b> 須就每一年，在公司成立為法團之日在該年中的周年日後的 <b>42日內</b> 交付；</li> <li>➢ <b>公眾公司</b> 須就每一個財政年度，在公司的申報表日期（即公司的會計參照期結束後的 <b>6 個月</b> 屆滿之日）後的<b>42日內</b> 交付，並須隨附公司的財務報表、董事報告及核數師報告的經核證真實副本；</li> <li>➢ <b>擔保有限公司</b> 須就每一個財政年度，在公司的申報表日期（即公司的會計參照期結束後的 <b>9 個月</b> 屆滿之日）後的 <b>42日內</b> 交付，並須隨附公司的財務報表、董事報告及核數師報告的經核證真實副本。</li> </ul>

- ❖ 辦理商業登記及換領商業登記證屬稅務局轄下商業登記署所執行的《商業登記條例》(香港法例第 310 章) 的法定要求。即使你已換領商業登記證，**你仍須根據《公司條例》於訂明時限內向公司註冊處處長交付周年申報表及每年登記費用**。逾期交付周年申報表，須繳付大幅度提高的登記費用。
- ❖ 公司如未有遵從《公司條例》的規定，公司及其每名責任人(包括每名董事、公司秘書及經理)可被檢控，一經定罪，可被處失責罰款。
- ❖ 本處「註冊易」網站 ([www.eregistry.gov.hk](http://www.eregistry.gov.hk)) 提供「**周年申報表 e 提示**」服務。有關詳情，請瀏覽 [www.cr.gov.hk](http://www.cr.gov.hk) 「遵從法規」一欄。
- ❖ 你可在 [www.cr.gov.hk](http://www.cr.gov.hk) 登記訂閱本處的「電子資訊」、下載本處的資料小冊子、收費表及表格。

## Compliance with the Companies Ordinance and Business Registration Ordinance Applicable to local companies registered under the Companies Ordinance (Chapter 622, Laws of Hong Kong)

After registration, companies must comply with the requirements of the Companies Ordinance and deliver statutory returns to the Registrar of Companies within prescribed time periods including, but not limited to, the following:

Section 658 requires a company to deliver a notice of change of address of registered office in <b>Form NRI within 15 days</b> after the change.
Sections 645 and 652 provide that where there is any change in the company's director, company secretary and/or in their particulars, the company must, <b>within 15 days</b> after the change, deliver a notice of change in <b>Form ND2A</b> and/or <b>Form ND2B</b> (as the case may be).
Sections 662 and 664 provide that a company must deliver an <b>annual return</b> in <b>Form NARI</b> together with an annual registration fee – <ul style="list-style-type: none"> <li>➢ for a <b>private company</b>, in respect of every year, <b>within 42 days</b> after the anniversary of the date of incorporation of the company in that year;</li> <li>➢ for a <b>public company</b>, in respect of every financial year, <b>within 42 days</b> after the company's return date. The company's return date is the date that is <b>6 months</b> after the end of the company's accounting reference period. The return must be accompanied by certified true copies of the company's financial statements, directors' report and auditors' report;</li> <li>➢ for a <b>company limited by guarantee</b>, in respect of every financial year, <b>within 42 days</b> after the company's return date. The company's return date is the date that is <b>9 months</b> after the end of the company's accounting reference period. The return must be accompanied by certified true copies of the company's financial statements, directors' report and auditors' report.</li> </ul>

- ❖ Business registration and its renewal are statutory requirements under the Business Registration Ordinance (Chapter 310 of the Laws of Hong Kong) administered by the Business Registration Office of the Inland Revenue Department. **You are still required under the Companies Ordinance to deliver your annual return together with the annual registration fee to the Registrar of Companies within the prescribed time period** even if you have already renewed your business registration. Substantially higher registration fee is payable for late delivery of annual return.
- ❖ If a company fails to comply with the requirements of the Companies Ordinance, 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.
- ❖ An “**Annual Return e-Reminder**” service is available at the e-Registry ([www.eregistry.gov.hk](http://www.eregistry.gov.hk)). For details, please visit the “Compliance” section at [www.cr.gov.hk](http://www.cr.gov.hk).
- ❖ You can register for our e-News, download our information pamphlets, fee schedule and forms at [www.cr.gov.hk](http://www.cr.gov.hk).



稅務局  
商業登記署  
香港九龍啟德協調道5號  
稅務中心2樓

INLAND REVENUE DEPARTMENT  
BUSINESS REGISTRATION OFFICE  
2/F, Inland Revenue Centre,  
5 Concorde Road, Kai Tak,  
Kowloon, Hong Kong  
網址 Web site: [www.ird.gov.hk](http://www.ird.gov.hk)  
電話熱線: (852)187 8088

來函請寄「香港九龍協調道郵政局郵箱 29015 號  
稅務局局長收」  
All correspondence should be addressed to:  
Commissioner of Inland Revenue, P.O. Box  
29015, Concorde Road Post Office, Kowloon,  
Hong Kong.  
Hotline: (852)187 8088

## 適用於根據《商業登記條例》(香港法例第 310 章) 登記的業務

在香港經營業務的人士，請注意下列《商業登記條例》的規定：

1. 第 7(2)條規定任何經營業務人士，倘在現有商業登記證期滿後未有收到繳款通知書，須於 **1 個月**內以書面通知稅務局局長(局長)。
2. 第 8(1)及 8(2)條規定凡申請登記表格內所列業務詳情有任何變更時或凡某項業務經已結束，任何經營有關業務的人或任何在結束前經營該項業務的人須於該變更發生時或該項業務結束時起計 **1 個月**內，以書面通知局長。
3. 第 8(1A)條規定根據《公司條例》(香港法例第 622 章)註冊的本地公司，須在實際開業後的 **1 個月**內以書面通知局長其業務的資料，包括業務名稱、業務描述及業務性質、營業地點的地址和開業日期，並須在該等業務資料有所變更後 **1 個月**內以書面通知局長。
4. 第 15(1)條規定對觸犯本條例者可施行的罰則，包括罰款\$5,000 及監禁 1 年。
5. 經營業務的人可在現有商業登記證的屆滿日期前 **1 個月**或之前，以書面向局長提出選擇發出 3 年有效期的商業登記證。一經提出選擇 3 年有效期的商業登記證，該選擇將持續有效，直至他另行以書面形式撤銷該選擇為止。凡經營一個或以上分行的業務，有關選擇將同時適用於總行及所有(新、舊)分行。即使總行或分行業務在商業登記證有效期內結束營業，已繳的商業登記費及徵費均不會獲得退還。

如需進一步資料，請致電查詢熱線 187 8088、瀏覽本局網頁，網址 [www.ird.gov.hk](http://www.ird.gov.hk) 或電郵 [taxbro@ird.gov.hk](mailto:taxbro@ird.gov.hk)。

### Applicable to businesses registered under the Business Registration Ordinance (Chapter 310, Laws of Hong Kong)

**Every person carrying on a business in Hong Kong should ensure compliance with the requirements of the Business Registration Ordinance. Please note :**

1. Section 7(2) requires every person carrying on business to notify the Commissioner of Inland Revenue (Commissioner) of the non-receipt of the demand notice in writing within **1 month** of the expiry of the current business registration certificate.
2. Section 8(1) and 8(2) specify that where there occurs any change in the particulars of a business as set out in the form of application for registration or where a business ceases to be carried on, any person carrying on such business or any person who was carrying on such business shall within **1 month** of such change or of the cessation notify the Commissioner in writing thereof.
3. Section 8(1A) specifies that where a local company registered under the Companies Ordinance (Chapter 622, Laws of Hong Kong) commences to carry on business, it must notify the Commissioner in writing of the business particulars (business name, description and nature of business, business address and date of the commencement of business) and any change in those particulars within **1 month** of the date of commencement of the business or of the change.
4. Section 15(1) provides penalties for offences against the Ordinance consisting of a fine of \$5,000 and imprisonment for 1 year.
5. A person carrying on business may elect for a 3-year business registration certificate by notice in writing to the Commissioner not later than **1 month** before the expiry date of the current business registration certificate. Once an election is made, it will remain valid until such time as it is revoked in writing. For businesses with one or more branches, the election will also be applicable to both the main business and all the branches, old and new. The business registration fee and levy will not be refunded even though the business or the branch may cease to be carried on before the expiry of the validity period of a 3-year certificate.

If you need more information, please call our enquiry hotline 187 8088, visit our web site [www.ird.gov.hk](http://www.ird.gov.hk) or e-mail to [taxbro@ird.gov.hk](mailto:taxbro@ird.gov.hk).