

Shenzhen, China	Shanghai, China	Beijing, China	Taipei, Taiwan	Singapore	New York, USA
Rooms 1203-06, 12/F. Di Wang Commercial Centre 5002 Shennan Road East Luohu District, Shenzhen T: +86 755 8268 4480	Room 603, 6/F., Tower B Guangqi Culture Plaza 2899A Xietu Road Xuhui District, Shanghai T: +86 21 6439 4114	Room 303, 3/F. Interchina Commercial Bldg. 33 Dengshikou Street Dongcheng District, Beijing T: +86 10 6210 1890	Room 303, 3/F. 142 Section 4 Chung Hsiao East Road Daan District, Taipei T: +886 2 2711 1324	138 Cecil Street #13-02 Cecil Court Singapore 069538 T: +65 6438 0116	202 Canal Street Suite 303, 3/F. New York NY 10013, USA T: +1 646 850 5888

Hong Kong Company Maintenance and Compliance Guide (2) - Filing Obligations with the Companies Registry

1. Filing of Changes of Particulars

A company must file the relevant particulars with the Registrar within the period indicated, in the event of:

- (1) Any change in the directors or secretary or in the filed particulars of any existing directors or secretary - 15 days;
- (2) Any change in the location of the registered office - 15 days;
- (3) Any relocation of the company's statutory books from the company's registered office - 15 days;
- (4) Any change of name of a company - 15 days after the passing of the resolution;
- (5) The passing of a special resolution (other than special resolutions to change the name of a company) or certain other resolutions - 15 days;
- (6) Any allotment or issue of new shares - one month; and
- (7) The creation of a charge over certain types of assets or the acquisition subject to an existing charge of certain types of assets, in either case whether the asset is within or outside Hong Kong - 1 month after the charge is created.

In relation to the items 7, if the relevant particulars are not filed with the Registrar within the prescribed period, an application will have to be made to the Court for an extension of the time within which the particulars may be filed. Any such application will need to be supported by an affidavit giving an explanation as to why the particulars were not filed within the prescribed period.

2. Filing of Annual Return

An Annual Return must be filed with the Registrar of Companies at least once a year.

The annual return contains among other things:

- (1) Particulars of the issued share capital of the company;
- (2) The names and addresses of its directors and the secretary;
- (3) The names and addresses of its registered shareholders;
- (4) The current registered office address; and
- (5) The amount repayment amount of any registered charges.

The return must be signed by a director or the secretary of the company and must be filed within 42 days of the anniversary of the incorporation of the company for private limited company by shares, companies limited by guarantee without a share capital must file their annual return within 42 days after 9 months of the its account reference date and public company must file their annual return within 42 days after 6 months of the its account reference date.

If you wish to obtain more information or assistance, please visit the official website of Kaizen CPA Limited at www.kaizencpa.com or contact us through the following and talk to our professionals:

Email: info@kaizencpa.com, enquiries@kaizencpa.com

Tel: +852 2341 1444

Mobile : +852 5616 4140, +86 152 1943 4614

WhatsApp/ Line/ Wechat: +852 5616 4140

Skype: kaizencpa

