



公司註冊處  
COMPANIES REGISTRY

## Annual Return of a Local Public Company or a Company Limited by Guarantee



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

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### 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 Section 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.

#### 1. When do I need to deliver an annual return to the Registrar of Companies (the Registrar) for registration?

- (a) *If the financial year of a public company or a company limited by guarantee begins before the commencement date of the Companies Ordinance (Cap. 622) (i.e. 3 March 2014):*

You must deliver an annual return in the specified form (Form NAR1) to the Registrar for registration once in every year within 42 days after the date of the company's Annual General Meeting (**prescribed time period**) pursuant to section 109 of the predecessor Ordinance (i.e. the Companies Ordinance as in force from time to time before the commencement date of the Companies Ordinance (Cap. 622)).

- (b) *If a financial year of the company begins on or after 3 March 2014:*

You must deliver an annual return (Form NAR1), in respect of every financial year, to the Registrar for registration within 42 days after the company's return date (**prescribed time period**) pursuant to section 662 of the Companies Ordinance.

The return date for a **public company** is **6 months** after the end of the company's accounting reference period. The return date for a **guarantee company** is **9 months** after the end of the company's accounting reference period.

Accounting reference period is the period by reference to which the company's annual financial statements are to be prepared.

#### 2. What is the consequence of failing to deliver an annual return for registration within the prescribed time period?

If an annual return is not delivered within the prescribed time period for registration, **a substantially higher registration fee is payable for the late delivery of annual return.**

**The company and every responsible person of the company are liable to prosecution and, if convicted, default fines.** The maximum penalty is HK\$50,000 for each breach and, in the case of a continuing offence, a daily default fine of HK\$1,000.

#### 3. What is higher registration fee?

**Higher registration fees (ranging from HK\$870 to HK\$3,480 for guarantee companies (in respect of annual returns delivered under section 662) and from HK\$1,200 to HK\$4,800 for public companies) are levied** in cases of late delivery of annual returns. The fee is calculated according to an escalating fee scale based on the date of delivery of the annual return to the Companies Registry. For details, please refer to the information pamphlet "**Price Guide to Main Services**".

**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. The annual registration fee payable will be calculated according to the date of re-delivery of the annual return.**

**The Registrar has no power to waive the higher registration fees prescribed in the Companies (Fees) Regulation (Cap. 622K).**

#### 4. Will I receive reminder(s) for the delivery of annual return(s) to the Registrar for registration?

No. It is the obligation of a company and its officers to comply with the requirements under the Companies Ordinance. You should make proper arrangements to deliver annual returns for registration within the prescribed time period.

An "Annual Return e-Reminder" service is available at the e-Registry ([www.eregistry.gov.hk](http://www.eregistry.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](http://www.cr.gov.hk) for details of the service.

## 5. What documents should I deliver ?

You should deliver for registration:

- (a) a properly completed and signed annual return in the Specified Form NAR1; and
- (b) *certified true copies of the company's financial statements* including the report of the auditors and the report of the directors.

## 6. Where can I obtain the specified form of annual return ?

You can download the specified form (Form NAR1) at [www.cr.gov.hk](http://www.cr.gov.hk) or purchase a hard copy on the 14th floor of the Queensway Government Offices.

## 7. How can I deliver my annual return for registration ?

You can deliver the annual return (Form NAR1) in hard copy form and relevant document together with the correct registration fee within the prescribed time period by post or in person to the Companies Registry at the 14th floor of the Queensway Government Offices.

You can also deliver the annual return and relevant document electronically through the e-Registry ([www.eregistry.gov.hk](http://www.eregistry.gov.hk)). The e-Registry is a 24-hour electronic service portal developed by the Companies Registry to facilitate electronic submission of specified forms and documents including annual returns and certified true copies of the financial statements. Please visit [www.eregistry.gov.hk](http://www.eregistry.gov.hk) for details of user registration and the full range of services provided at the e-Registry.

## 8. Do I need to deliver an annual return for registration if the information contained in the last return has not changed ?

Yes. Even if the information of a company contained in the last annual return registered with the Companies Registry has not changed, a company is still required to deliver in respect of every financial year an annual return in Form NAR1 to the Registrar for registration under the Companies Ordinance.

## 9. Where can I ask for further information ?

For enquiries concerning this pamphlet, please call (852) 2867 4579.

## A Check List for Delivering an Annual Return in Hard Copy Form for Registration

Before you deliver the annual return for registration, please ensure that you-

- Print the specified form in black ink and comply with the “*Requirements for Documents Delivered in Hard Copy Form and Shareholders’ Lists Delivered in the Form of CD-ROM or DVD-ROM to the Registrar of Companies for Registration*” with regard to layout, type size and colour of paper, etc. For further information, please refer to the information pamphlet “*Delivery of Documents in Hard Copy Form to Companies Registry for Registration*”.
- Use the correct bilingual specified form of annual return - Form NAR1.
- Fill in all particulars and complete all items consistently in either Chinese or English with correct information as at the date of the annual return. Use traditional Chinese characters if the form is completed in Chinese.
- State correctly the company number, company name and particulars of the presenter. A covering letter is not required unless you need to draw our attention to a specific issue.
- Check if you have already notified the Registrar of changes in the company’s particulars since the last annual return by delivering the relevant documents for registration. For instance, the change in the address of Registered Office should be reported in specified **Form NR1** and changes in directors or company secretary or their particulars should be reported in specified **Form ND2A** or **Form ND2B**. If you have not yet done so, please deliver the outstanding document(s) for registration as soon as possible.

*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 via the Company Search Mobile Service ([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.*

- Arrange for the return to be **manually signed** by a director or the company secretary of the company (Note 1).
- Include certified true copies of the company’s financial statements including auditors’ report and directors’ report. Certification should be done by a director or the manager or the company secretary.
- Pay correct annual registration fee (Note 1).
- Deliver the annual return and certified true copies of the financial statements within the prescribed time period. The Registrar does not have power to extend the statutory time limit for the delivery of annual returns.**

*If the due date for delivering the annual return falls on a Saturday, the deadline for delivering the return will remain unchanged. You can deposit the annual return with a cheque in the Registry's drop-in box provided near the Information Counter on Deck Floor, High Block, Queensway Government Offices. A higher annual registration fee will be required if the annual return is delivered to the Registrar beyond the prescribed time period.*

### Notes :

- 1. Annual returns which are not properly signed or not accompanied by correct fees will be considered as unsatisfactory documents and will be rejected** by the Companies Registry. The documents will not be regarded as having been delivered to the Registrar in satisfaction of the provisions of the Companies Ordinance. **The annual registration fees payable will be calculated according to the dates of re-delivery of the annual returns. Higher registration fees are required for late delivery of annual returns.**
2. You can download the information pamphlets at [www.cr.gov.hk](http://www.cr.gov.hk); obtain copies at the Registry or by fax through the 24-hour enquiry hotline (IVRS) (852) 2234 9933.