

An aerial photograph of the Hong Kong skyline at sunset. The city is densely packed with skyscrapers, and the water in the foreground is dark with several boats leaving white wakes. The sky is a warm, golden yellow. The text 'startupr.hk' is overlaid in the top right corner in a bold, sans-serif font, with 'startup' in black and 'r.hk' in blue.

startupr.hk

# Hong Kong Company Guide

## How to keep your company in good standing

Congratulations! Your Hong Kong company has been successfully incorporated. Now, you may be interested in requirements that must be fulfilled on a yearly basis.

Startupr created a guide to help you manage your business effectively and keep track of your company's obligations.

Annual Requirements for Hong Kong Companies  
Your Company's Checklist

# Annual and other requirements

## 1. Notification of commencement of business

All newly incorporated companies in Hong Kong are obligated to notify Inland Revenue Department (in writing) of company's nature of business, business description, business address and date of commencement of business.

Due Date: within 1 month of the date of commencement of your business.

## 2. Annual Return

Annual return must include list of officers & directors

Due Date: Within 42 days of the anniversary of initial registration date.

Fee: \$25 USD fee.

We will remind you of this requirement by email 1-2 months before due date.

## 3. Profit Tax Return

Inland Revenue Department (IRD) tax filing for a newly incorporated company.

Due Date: within 3 months of delivery of Profit Tax Return which is commonly received within 1-2 months before the company's 2year anniversary.

Profit Tax Return must be filed for the first 18 months

"NIL" profit tax return – not yet commence business

Profit Tax Return – profit tax rate of 16.5% applies offshore Profits Tax Exemption

– all of company's income derived from a source outside of Hong Kong

- profit tax rate 0% .

Startupr will submit an offshore claim on behalf of your company. Inland Revenue

Department then issues a tax query letter requesting further information and documents. If the company successfully proves that the source of income is outside Hong Kong it will become exempt from income tax obligation.

Inland Revenue Department will issue

We will notify you as soon as we receive your PTR, issued by Inland Revenue Department.

## 4. Initial Annual Audit

An initial annual audit of the newly incorporated company must be conducted.

Due Date: within 18 months after the incorporation

Exception may apply for companies with unlimited liability.

## 5. Annual General Meeting (AGM)

It is mandatory to hold an annual general meeting within 18 months of the incorporation date.

The first annual general meeting must be held within 18 months of the incorporation date.

## 6. Business Registration Certificate

All Hong Kong companies must renew their business certificate.

Due Date: 1-3 years post-incorporation, depending on the issuance date, but no later than 1 month before expiration of the valid business certificate.

We will remind you by email 1-2 months before due date.

# Checklist

Here is a checklist to help you keep track of the company's annual obligations

Year:

- Notification of commencement of business
- Annual Return
- Profit Tax Return
- Annual Audit
- AGM
- Business Registration Certificate

Contact:

Startupr Hong Kong Limited

No. 5, 17/F Bonham Trade Centre | 50 Bonham Strand | Shueng Wan | Hong Kong

Phone: +852 266 10847 | Email: [info@startupregistry.hk](mailto:info@startupregistry.hk)