

	FREQUENCY	PROCEDURE AND DEADLINE	WHO CAN DO IT?	MINIMUM COSTS	HANDLING FEES	
<b>Company Secretary (CS)</b> ***	Yearly, quarterly or monthly depending on service provider.	A CS and RO must be appointed upon incorporation. Both are compulsory for the duration of the company life.	HK residents only, who understand the responsibility (details <a href="#">here</a> ) or your service provider.	N/A	HKD2,000 for CS + RO  OR HKD1,500 for CS or RO	
<b>Registered Office (RO)</b> ***	Yearly, quarterly or monthly depending on service provider.	The RO is often the address of the CS for managing administrative matters.	HK address only.	N/A	HKD1,500 for CS or RO	
<b>Business Registration Renewal</b> *	Yearly, no exceptions.	Receive debit note 1 month before anniversary. Settle renewal fee before deadline thereon.	You can easily arrange this yourself, or appoint a service provider.	HKD2,250 (current BR renewal fee is HKD250 only due to waiver of levy by Govt.)	HKD500	
<b>Annual Return Filing</b> ***	Yearly, except if registered officially as dormant (details <a href="#">here</a> ).	File within 42 days after anniversary date.	You or a service provider	HKD105 filing fee.	HKD1,500 incl. prep and filing.	
<b>Accounting</b> ***	Monthly, quarterly, yearly, you can choose how often to maintain.	Keep track of ALL transactions. Prep in time to do audit and tax filing (see below).	You or a service provider.	N/A	HKD4,000 minimum.	
<b>Audit</b> ***	Yearly, no exceptions.	Send prepared accounts to CPA for handling. Prepare in time for tax filing (see below).	Qualified service provider only.	HKD4,000 minimum.		
<b>Profits Tax Return Filing</b> ***	Yearly, except if registered officially as dormant (details <a href="#">here</a> ).	Receive 1 <sup>st</sup> return 18 mos. from incorp, file within 3 mos. Then receive subsequent returns yearly, file within 1 mos.	If 'Nil' return, you or a service provider. Otherwise, a qualified service provider only.	Usually included in audit fee. (or HKD500 minimum for a service provider for 'Nil' return.)		
<b>Employer's Tax Return Filing</b> ***	Yearly, no exceptions; even if no employees (details <a href="#">here</a> ).	Employer's Tax Return around April every year and you should file it within 1 month from the issue date.	You or a service provider.	N/A	HKD500 minimum, for 'Nil' return.	
<b>TOTALS:</b>				<b>HKD6,355</b>	<b>HKD9,000</b>	<b>15,355</b>