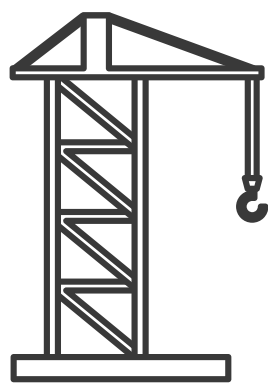


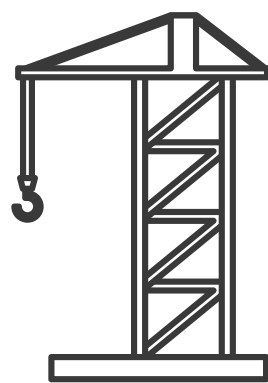
A HONG KONG COMPANY TIMELINE

BASIC COMPANY MAINTENANCE



INCORPORATE YOUR COMPANY

Step 1: Set up a Hong Kong company. Note you **MUST** have a local Company Secretary and Registered Office upon incorporation.



COMPANY MAINTENANCE

● DURING THE YEAR



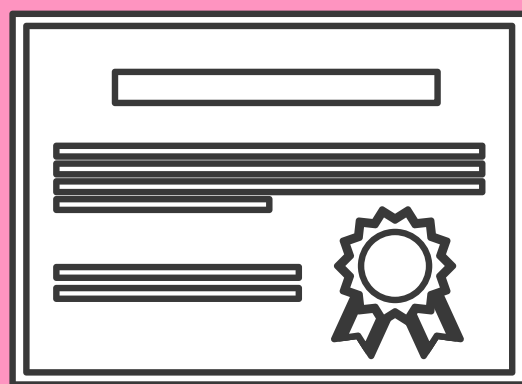
REPORT COMPANY CHANGES

A company may experience changes during the year. All changes must be reported to the Companies Registry [CR] and/or the Inland Revenue Department [IRD].

AROUND THE ANNIVERSARY DATE ●

RENEW BUSINESS REGISTRATION [BR]

1-year BR is common and renewed annually, but 3-year BR is also an option. Debit note for renewal is issued within 1 month before a company's anniversary date.



FILE ANNUAL RETURN [AR]

The AR is a report of the particulars of the company as at its anniversary date. AR must be filed at the CR every year within 42 days after a company's anniversary.

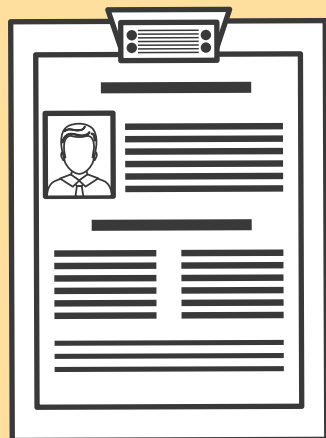
18 MONTHS AFTER INCORPORATION ● THEN EVERY 12 MONTHS

HANDLE ACCOUNTING, AUDIT AND TAX FILING

A Profits Tax Return [PTR] must be filed with audited accounts yearly, unless no business or losses. Filing due date is 1 month of PTR issue date [except 1st year = 3 months].

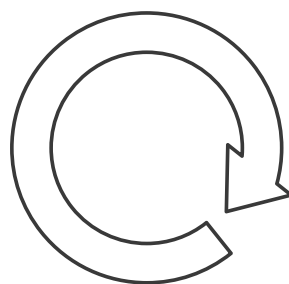


● ANNUALLY, WHEN ISSUED



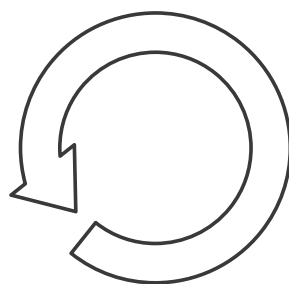
FILE EMPLOYERS TAX RETURN [ETR]

ETR notice will usually arrive around April each year. The return should be filed within 1 month from the notice issue date [even if the company has no employees!].



REPEAT COMPANY MAINTENANCE

Repeat annually! Do note though these are the basic requirements only. Other deadlines may apply depending on the company.



BLOG.LCCS.COM.HK

INFO@LCCS.COM.HK | +852 3100 0518