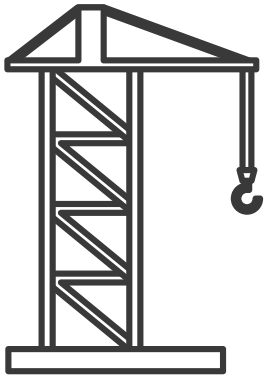


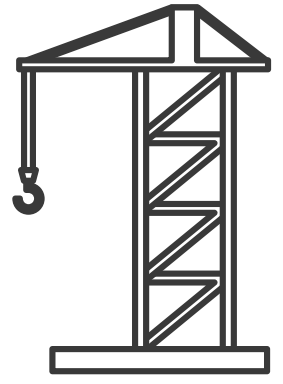
# A HONG KONG COMPANY TIMELINE

BASIC COMPANY MAINTENANCE



## INCORPORATE YOUR COMPANY

First, set up a company in Hong Kong. Remember, a Company Secretary and Registered Office must be appointed upon incorporation.



## COMPANY MAINTENANCE

● DURING THE YEAR



## REPORT COMPANY CHANGES

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

● AROUND THE ANNIVERSARY DATE

## RENEW BRC (BUSINESS REGISTRATION CERTIFICATE)

BRC can be renewed every year or every 3 years, depending on the expiry date. The debit note for the renewal of a BRC is issued within 1 month before a company's anniversary.



## FILE AR (ANNUAL RETURN)

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

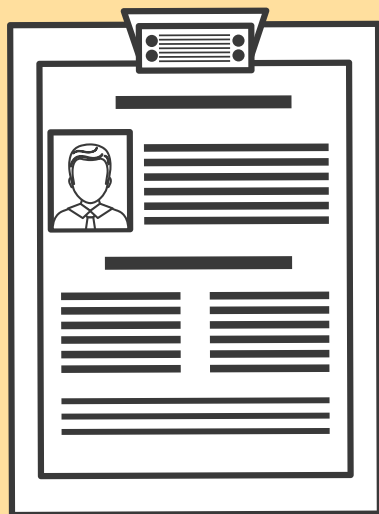
● 18 MONTHS AFTER INCORPORATION THEN EVERY 12 MONTHS

## HANDLE ACCOUNTING, AUDIT AND TAX FILING (PTR)

1st PTR will arrive 18 months after incorporation, then yearly unless no business or losses have been made. First PTR must be filed within 3 months of PTR issue date, then within 1 month for the succeeding years



● ANNUALLY, WHEN ISSUED



## FILE ETR (EMPLOYERS TAX RETURN)

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

Take note that these are just the basic requirements that all companies must comply with on a yearly basis. Be sure to appoint a proper company secretary in order to properly maintain your company's statutory needs.

