

CHAPTER 5: MEETINGS

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¶5-010 Meetings

The main purpose of holding meetings is to consider and decide on material matters. Rules governing the convening of and proceedings of meetings (e.g. notice period, quorum, casting of votes) should be very clear before the meetings are held. If there is non-observance of any such rules, the decision(s) made at the meetings could become invalid.¹

What constitutes a valid meeting?

- Had notice been given to those who are entitled to attend and vote at the meeting as well as those who have the right to receive notice but without the right to vote?
- Was the notice being given by the proper person?
- Had the required notice period been complied with?

Quorum

- How many people should attend the meeting to constitute a quorum e.g. one person, 2 people and so on?
- A quorum must be present when the meeting proceeds to business; or, a quorum needs to be present throughout the meeting?

Conduct of the meeting

- Had the proposed agenda/resolutions been thoroughly discussed?
- Had the necessary votes been obtained in passing the resolutions?
- Had the votes been counted in the correct manner?

¶5-020 Directors' Meetings

❖ CHECKLIST & PROCEDURE

- ✓ Check the articles of association on directors' meeting
- ✓ Check if board meeting dates had been fixed in advance

1 Belinda Wong, *Hong Kong Company Secretary's Practice Manual* (3rd Edition), Wolters Kluwer Hong Kong, ¶20-010 to ¶20-450, ¶20-650, ¶23-400 to ¶23-640.

- The calendar must be marked carefully to ensure that meetings are organized in a timely manner.
- ✓ If a director requests for a board meeting, the company secretary has to arrange in accordance with the request
 - If the company is listed in HKEx, 7 clear business days' notice has to be published in HKEx website for board meetings considering financial results and / or payment of dividends.
- ✓ Check if written resolutions should be passed instead of holding a meeting
 - If there is only one director, the sole director does not need to hold a meeting.
 - The articles of association should be checked whether unanimous decision or a simple majority of the directors consenting to the resolution is sufficient.
 - If one or more directors has / have conflict of interests, it may be advisable to hold a meeting.
- ✓ Check if the chairman of the meeting will have a casting vote if the votes cast for and against any resolution are equal in number
- ✓ Check the company records who is the Chairman of the Board
 - If no such appointment has been made, the first item to be transacted at the meeting is the election of chairman.

❖ PROCEDURE

- If there is a Chairman of the Board, the Chairman should determine the board meeting date etc. as well as the agenda for the meeting after discussion with other board members
- Dispatch notice and agenda to all directors and to those who are being invited to attend the meeting
 - Agenda is not mandatory for non-listed companies. However, it would be good if the directors are notified of the agenda in advance.

- If the meeting is to be held in two or more different places, this has to be stated in the notice with one place being taken as the place for meeting.

❖ FILING / DOCUMENTS REQUIRED

Sample: Attendance Sheet
General notice

¶5-030 Committee Meeting

❖ CHECKLIST

- ✓ Check the articles of association if the board of directors has the power to establish committees
- ✓ If it is desirable to establish one or more committees, the terms of reference of each committee should be clearly written and defined
 - Notice period, quorum etc. should be included in the terms of reference.
 - Committees should not go beyond their powers as delegated by the board of directors.

¶5-040 Annual General Meeting ("AGM") for private company limited by shares

❖ CHECKLIST

- ✓ Check if the company had previously passed a resolution to dispense with the holding of AGM
- ✓ Check the articles of association if there are special provisions for the holding of AGM
- ✓ Check the articles of association if the Chairman of the Meeting will have casting vote in case of a tie vote
- ✓ Check with the auditors as to the availability of audited financial statements

- The audited financial statements must be sent to all members at least 21 days before the meeting. All members entitled to attend and vote can agree to a shorter period for dispatch.

❖ PROCEDURE

- Board of directors to approve audited financial statements and convene the AGM

AUDITED FINANCIAL STATEMENTS

RESOLVED that the audited financial statements for the year ended (date) be approved and signed by Mr Lee Yin Yat and Mr Lee Yin Ming on behalf of the board of directors.

ANNUAL GENERAL MEETING

RESOLVED that an annual general meeting be convened and held at (place) on (date) at (time) to transact the business in the attached draft notice of annual general meeting and that the Chairman of the Board be authorized to issue the notice to all members.

- Dispatch the notice of AGM and all relevant documents including proxy forms to all members.
 - 21 clear days' notice has to be given i.e. date of serving the notice and the date of AGM will be excluded.
 - If the notice is to be sent by post, check the articles of association as to when notice is deemed to be served. This date should not fall on public holiday or Sunday during which no post will be delivered.
 - If the meeting is to be held in two or more places, the principal place of meeting and the other places have to be specified in the notice.
 - Notice can be sent by electronic form or published in the company's website. An electronic notification has to be sent to all members that the notice is in the website.

- Directors and auditors should also receive notice of AGM.
- Member can appoint proxy. Only a company limited by guarantee can state in its articles of association that a proxy must also be a member.
- Hold the meeting
 - Check the articles of association and the company's records who should chair the meeting.
- Pass the resolutions
 - Voting is usually by a show of hands. However, the following can demand a poll:
 - a. chairman of the meeting;
 - b. at least 5 members;
 - c. a member or members having an aggregate voting rights of at least 5%;
 - If the chairman of the meeting is aware that the results from the show of hands are different from proxy votes, he must demand a poll.
 - Results of the poll vote must be recorded in the minutes of the meeting.
- Close of meeting
 - If all matters have been dealt with, the Chairman should declare the meeting closed.
- Draft minutes should be circulated to the chairman of the meeting for comments as soon as possible.

❖ FILING / DOCUMENTS REQUIRED

Sample: Minutes of AGM
2 way proxy form

Note:

- (i) Member or proxy does not have to cast all the votes.
- (ii) Votes can be cast for and against in one resolution.
- (iii) Chairman of the Meeting can be appointed as proxy.

¶5-050 Written resolutions vs Resolutions passed in general meeting

❖ PROCEDURES

	Written resolution	Resolution passed in general meeting
Ordinary resolution / special resolution to be specified as such	✓	✓
Voting by show of hands or poll vote	A member should have only one signature – whether the signature represents a show of hands i.e. all the shares are being cast for or against the resolution; OR, whether the member can write down the number of shares for and the number of shares against the resolution and the company then counts the exact number of shares cast for and against the resolution is unclear.	✓

When resolution is passed	Members must approve the resolution within 28 days after it is first circulated to the member.	Resolution is either passed or not carried at the general meeting.
When resolution is valid	✓ (resolution becomes valid when it is passed unless application can be made to the Court to cancel it.)	✓ (resolution becomes valid when it is passed unless application can be made to the Court to cancel it)
Auditors to be notified of the proposed resolution	✓	✓
Members / auditors to be notified of the passing of the resolution	✓	X (except for the variation of class rights of which members must be notified of the passing thereof)
Who could sign	By the required number of members holding specified percentage of shares	By the chairman of the meeting or chairman of the next meeting
Keeping in custody	10 years	10 years

Note: Before circulating a proposed written resolution to members, it should be checked if one or more members cannot cast part of his / their votes for the resolution. If this is the case, it may be necessary to consider

whether a general meeting should be convened and held as poll vote can be demanded in the meeting and thus eliminate the chance of the voting rights of some shares being impaired.

¶5-060 Notifiable transactions and connected transactions

❖ CHECKLISTS

- ✓ When there is a proposed transaction involving a substantial amount of cash or assets, check the table at rule 14.08 to ascertain if this may be notifiable transaction.
 - The accountant should check the financial figures and, if necessary, consult the auditors and / or financial adviser.

14.08 The table below summarises the classification and percentage ratios resulting from the calculations set out in rule 14.07. However, listed issuers should refer to the relevant rules for the specific requirements.

Transaction type	Assets ratio	Consideration ratio	Profits ratio	Revenue ratio	Equity capital ratio
Share transaction	less than 5%				
Discloseable transaction	5% or more but less than 25%				
Major transaction – disposal	25% or more but less than 75%	Not applicable			
Major transaction – acquisition	25% or more but less than 100%				
Very substantial disposal	75% or more	75% or more	75% or more	75% or more	Not applicable
Very substantial acquisition	100% or more				

Note: The equity capital ratio relates only to an acquisition (and not a disposal) by a listed issuer issuing new equity capital.

- ✓ Check the table at rule 14.33 below as to the compliance requirement for different types of notifiable transactions

14.33 The table below summarises the notification, publication and shareholders' approval requirements which will generally apply to each category of notifiable transaction. However, listed issuers should refer to the relevant rules for the specific requirements.

	Notification to Exchange	Publication of an announcement in accordance with rule 2.07C	Circular to shareholders	Shareholders' approval	Accountants' report
Share transaction	Yes	Yes	No	No ¹	No
Discloseable transaction	Yes	Yes	No	No	No
Major transaction	Yes	Yes	Yes	Yes ²	Yes ³
Very substantial disposal	Yes	Yes	Yes	Yes ²	No ⁵
Very substantial acquisition	Yes	Yes	Yes	Yes ²	Yes ⁴
Reverse takeover	Yes	Yes	Yes	Yes ^{2,6}	Yes ⁴

Notes:

1. No shareholder approval is necessary if the consideration shares are issued under a general mandate. However, if the shares are not issued under a general mandate, the listed issuer is required, pursuant to rule 13.36(2)(b) or rule 19A.38, to obtain shareholders' approval in general meeting prior to the issue of the consideration shares.
2. Any shareholder and his close associates must abstain from voting if such shareholder has a material interest in the transaction.
3. An accountants' report on the business, company or companies being acquired is required (see also rules 4.06 and 14.67(6)).
4. An accountants' report on any business, company or companies being acquired is required (see also rules 4.06 and 14.69(4)).

5. A listed issuer may at its option include an accountants' report (see note 1 to rule 14.68(2)(a)(i)).
6. Approval of the Exchange is necessary.

❖ PROCEDURES

- If written resolution or general meeting has to be arranged, organize the necessary documents
 - If a general meeting is to be held, the share registrar should be consulted whether its representative will attend the meeting and act as scrutineer. Otherwise, arrange for the auditors to perform this role.
- Keep records of the company's organization chart and also declaration and directorships of each director
 - The definition of connected person in Chapter 14A of the Main Board Listing Rules should be consulted on a regular basis.
 - Connected transaction may be capital or revenue in nature. It may be one-off or on-going. It is subject to de minis rule and the exemptions specified in Chapter 14A.
- Compliance requirements
 - Notifiable transactions can also be connected transactions.
 - Announcement has to be made when an agreement involving a connected transaction is entered into.
 - General meeting has to be convened and held to approve the transaction. Circular has to be published together with the notice of the general meeting.
 - An independent board committee may need to be established to advise the shareholders on the transaction and the advice of independent financial adviser may need to be obtained.
- Ongoing connected transactions
 - If the company has ongoing connected transactions, a list should be maintained.

- There must be an annual cap and any changes should be approved by the shareholders.
- Auditors must be engaged to review the transactions on an annual basis and to provide written opinion on rule 14A.56.
- Discussion has to be held with the independent non-executive directors (“INEDs”). If there are disagreements between the auditors and INEDs. The HKEx has to be notified and announcement made.
- Details of connected transactions must be inserted in the annual reports.

❖ PRACTICAL TIPS

Q1: Do the shareholders have to hold annual general meeting?

Ans:

Companies can dispense with the holding of annual general meetings if all the shareholders agree to pass resolution to this effect without any one against the resolution. Written resolutions can also be passed in lieu of holding annual general meeting.

In the case of *Swift Start HK Ltd*, there are provisions in the articles of association and also the investment agreements referring to the holding of the annual general meeting, therefore, such meeting has to be held as and when due.

(See Chapter 5 ¶5-010 “what constitutes a meeting” & ¶5-040: Annual General Meeting (“AGM”) for private company limited by shares)

Remarks: The main purpose of holding meetings is to consider and decide on material matters. Rules governing the convening of and proceedings of meetings e.g. notice period, quorum, casting of votes etc. should be very clear before the meetings are held. If there is non-observance of any such rules, the decision(s) made at the meetings could become invalid.² (Ref: Hong Kong Company Secretary’s Practice Manual (3rd Edition), ¶20-010 to ¶20-450; ¶20-650; ¶23-400 to ¶23-640)

² Belinda Wong, *Hong Kong Company Secretary’s Practice Manual* (3rd Edition), Wolters Kluwer Hong Kong, ¶20-010 to ¶20-450, ¶20-650, and ¶23-400 to ¶23-640.

Q2: What is the notice period we have to give to all shareholders?

Ans: To convene an Annual general meeting, at least 21 clear days of notice has to be given i.e. date of serving the notice and the date of meeting have to be excluded from counting the notice period. If your shareholder agreement stipulates a longer period, then that specified period has to be observed. However, the specified period could not be shorter than the 21 clear days unless all shareholders agree to hold the meeting at a shorter notice.

(see ¶5-040)

Q3: What is the quorum for meeting?

Ans: If a company has more than one member, the quorum will be two. However, the articles of association and shareholder agreement can set a higher number.

Q4: The shareholder agreement stipulates that at least 4 shareholders should attend and be present to constitute a quorum. Are there any other area which we should pay attention to in respect of quorum?

Ans: You will have to check whether the articles of association stipulates that a quorum must be present when the meeting proceeds to business or that a quorum should be present throughout the meeting. If the latter, there must be at least 4 shareholders present from the beginning to the end of the meeting, otherwise, resolutions passed at the meeting may be invalid for lack of a quorum.

Q5: The shareholder agreement states that all votes should be cast by poll and we wish to insert this into the articles of association. Is this permissible under the HK law?

Ans: Normal voting procedure in HK is that voting is by a show of hands first but the chairman of the meeting or a sufficient number of shareholders i.e. 5 shareholders or shareholders having at least 5% voting rights could demand a poll vote. If it is stipulated in the articles of association that all votes should be cast by way of a poll vote, then this should be the procedure for the company.

¶5-070 Forms and Documents

AGM Limited
(the 'Company')

Proxy form for Annual General Meeting to be held on (date)

I/We (name)

of (address)

being the registered holder of _____ shares in the issued share capital of the Company, hereby appoint _____ or failing him/her

_____ as my / our proxy to attend and vote on my / our behalf at the annual general meeting to be held at (place) on (date) at (time) or at any adjournment thereof, in respect of the resolutions set out in the Notice of the Annual General Meeting as hereunder indicated, and in the absence of my / our indication, as the proxy thinks fit.

Ordinary resolution	For	Against
1		
2		
3		
4		

Signed:

Dated:

This proxy form must be received by the Company at least 24 hours before the time of the Meeting.

AGM Limited

Annual General Meeting held at (place) on (date) at (time)

Member attendance sheet

Name	Signature	Proxy for

ABC Limited

Board meeting held on (date)

Attendance sheet

Name	Signature	Remark

Note: Name of each director can be pre-printed in the sheet to facilitate signing.

For people who are not directors, they can put down their titles in the company or, for external participants, their company names in the 'Remark' column.

ABC Limited
Address

Dear Sir

I, (name), being a director of your Company, hereby give notice that I should be considered having interests in transactions to be entered into between the Company and the following companies / partnerships:

details

Yours faithfully

Name

Date:

Note: A director should be advised that in various sections of the CO, persons and entities connected to the director and who are having transactions with the company will also trigger conflicts of interests for the director. Declaration of interests and / or abstain from voting have to be considered.

<u>AGM LIMITED</u> (‘the Company’)	Remark
Minutes of an Annual General Meeting held at (place) on (date) at (time)	
Present: as per attendance sheets	Proxy forms should be counted and the Chairman should be advised accordingly.
In attendance: Mr Chan Ming Ming representing CPA Limited, auditors of the Company Mr Lee Ting Yi representing XYZ Legal, legal advisor of the Company	
Chairman: Mr Leung Yat Ling was in the Chair.	
<u>AUDITED FINANCIAL STATEMENTS</u> IT WAS RESOLVED that the audited financial statements for the year (financial year end) be adopted.	
<u>DIRECTORS</u> IT WAS NOTED that there being no provisions in the articles of association for the retirement of directors, all the directors would remain in office.	Check if some or all of the directors have to retire in accordance with the provisions of the articles of association. If only a fraction has to retire, check a. the register of directors to determine who will retire in the coming AGM; b. if the articles state 1/3 but not exceeding 1/3, then if the number of directors is 8, the number of directors to retire will be 2; c. if the articles state 1/3 or nearest to 1/3 of the directors to retire, then the number to retire is 3.
<u>RE-APPOINTMENT OF AUDITORS</u>	The auditors should be consulted on the willingness to be re-appointed before the

IT WAS RESOLVED that CPA Limited be re-appointed as auditors of the Company to hold office for the ensuing year at a fee to be agreed with the board of directors.	resolution could be proposed to the members.
<u>CLOSE OF MEETING</u> There being no further business, the meeting was closed. Leung Yat Ling Chairman of the Meeting	

of a Company issued by the CR (http://www.cr.gov.hk/en/companies_ordinance/docs/Guide_Section103-e.pdf).

- Companies also registered under S88 of the Inland Revenue Ordinance as charities must have objects.
 - This is optional for other types of companies.
2. Prepare new articles of association.
 3. Check with the board of directors if written resolutions are to be circulated or general meeting to be held.
 - If a new set of articles is adopted, there is no need to specify separately which objects have been amended.
 4. Prepare special resolution and NAA1 for filing with the CR within 15 days after the passing of the special resolution filing of NAA2 is subject to whether objection could and has been filed against the special resolution under S89 of the CO. Please refer to the use of NAA2 below.
 - 3 separate sets of articles have to be certified and attached to each of the documents.
 - NAA2 to be filed with the other documents at the same time.
 5. Notify every one of the changes on a need to know basis.

Sample NAA2

http://www.cr.gov.hk/en/companies_ordinance/docs/Guide_Section103-e.pdf

Notes:

1.
 - (i) Shareholders or members of a private company or company limited by guarantee which falls into the definition of a private company in the predecessor Ordinance i.e. *Companies Ordinance (Cap 32)* can apply to the Court to cancel the alteration within 28 days after

the passing of the special resolution. Section 91 of the CO confers this right to the following:

- a. at least 5% of the members;
 - b. shareholders holding at least 5% of the issued shares of the company or of a particular class;
 - c. debenture holders holding at least 5% in value of the debentures.
- (ii) After the 28 days' period, if no application is made to the Court, then NAA2 has to be filed within 15 days thereof.
 - (iii) If an application is made to the Court, the Company has to notify the CR immediately; and,
 - a. when the Court order is granted, deliver an office copy to the CR; OR,
 - b. file NAA2 if the alteration is granted.
 - (iv) If the number of member or shareholders in a private company is small, it would be advisable to arrange written resolutions to be signed by all members / shareholders as they would not be in a position to file an application to cancel the alteration.
 - (v) NAA2 can then be filed together with the special resolution and NAA1 within 15 days from the passing of the special resolution.
2. Company limited by guarantee cannot be converted into company with share capital because the nature of membership is entirely different from shareholding. The respective liability is not the same.

¶2-030 Change of company name by the company

Procedures:

1. Check availability of name.
 - Name should not:
 - i. be the same as appeared in the Index of Company Names;

Public Turn Private Limited
(the Company')

Written resolutions of all the shareholders of the Company passed in accordance with the provisions of the Company's Articles of Association

AS SPECIAL RESOLUTIONS

Status of the Company

RESOLVED that the Company should be converted from a public company to a private company limited with share capital and that the necessary procedures be complied with and the requisite specified forms be prepared and filed with the Companies Registry.

Articles of Association

RESOLVED that the articles of association, a copy of which is initialed by CHAN Ming Ming, director of the Company, be adopted as the articles of association to the exclusion of the existing articles of association of the Company.

CHAN Ming Ming
Shareholder
Dated: 10 March 2016

CHUI Ling Ling
Shareholder
Dated: 15 March 201

KAM Tai Ching
Shareholder
Dated: 20 March 2016

UNLIMITED TO
(the 'Company')

Written resolutions of all the shareholders of the Company passed in accordance with the provisions of the Company's Articles of Association on 1 April 2016

CONVERSION FROM UNLIMITED COMPANY TO LIMITED COMPANY

NOTED that the Company was initially incorporated as a private unlimited company with share capital.

FURTHER NOTED that 100 shares had been issued for a total paid up capital of HK\$100.

FURTHER NOTED that the shareholders are desirous of having limited liability protection under the Companies Ordinance (Cap. 622).

RESOLVED as Special Resolutions that:

1. The Company be re-registered as a private company limited by shares to the effect that the liability of the shareholders will be limited to any amount unpaid on the shares registered in the names of the respective shareholders;
2. The articles of association, a copy of which is initialed by KING King, director of the Company, be adopted as the articles of association to the exclusion of the existing articles of association of the Company to conform with all the requirements in respect of a company limited by shares under the Companies Ordinance (Cap. 622);
3. Application be made to the Companies Registry for re-registration and that any one director be authorized to sign any and all documents in relation thereto.

Name
Shareholder

Name
Shareholder

c) Appointment of alternate director

Procedures	Remark
<ul style="list-style-type: none"> Check the articles of association on alternate director. 	<ul style="list-style-type: none"> Director is vicariously liable for any torts committed by his / her alternate An alternate is an agent of the director
The director should prepare a letter of appointment.	The alternate should be clear about the duties and responsibilities of a director and the Guide to Directors' Duties should be given to him / her before the letter of appointment is sent to the Company.
Board of directors to pass resolution to approve the appointment.	If Model Articles are adopted and if the alternate is not a director, board resolution is required to approve the appointment.
<u>APPOINTMENT OF ALTERNATE DIRECTOR</u> NOTED that a letter of appointment dated (date) has been received from LEE Yat Ming, director, appointing LEE Yat Yi as his alternate. RESOLVED to approve the aforesaid appointment with effect from 1 May 2016.	
<u>CONFIRMATION OF APPOINTMENT OF ALTERNATE DIRECTOR</u>	If the alternate is another director, then the appointment only needs to be confirmed and recorded by the board of directors.

NOTED that a letter of appointment dated (date) has been received from LEE Yat Ming, appointing LEE Yat Yi, also a director, as his alternate with effect from 1 May 2016. RESOLVED to confirm the aforesaid appointment.	The letter of appointment should state the fact that the alternate is also a director.
Prepare and file ND2A for filing with the CR within 15 days after the appointment becomes effective	
Update the register of directors.	

Letter of appointment of alternate ND2A (appointment of alternate)

d) Resignation of director

Procedures	Remark
	The outgoing director should check whether notice has to be given to the Company for the resignation and, if affirmative, the notice period.
Director hands in resignation letter.	
Board of directors pass a resolution to confirm the resignation.	
<u>RESIGNATION OF DIRECTOR</u> NOTED that a resignation letter had been received from Lee Yin Ying resigning as a director of the Company with effect from 30 June 2016.	

declaration and all required documents are adjudicated on or before a certain date, ample time should be allowed for this.

- If there is plan to liquidate either the transferor company or transferee company within the 2 years' period

SDO should be consulted in advance whether stamp duty relief is still available if such fact is put into the statutory declaration.²

❖ FILING/DOCUMENT REQUIRED

- Either Appendix A or Appendix of Stamping Procedures and Explanatory Notes at <http://www.ird.gov.hk/eng/pdf/irsd124.pdf>

❖ LAWS GOVERNING

- Section 45 of *Stamp Duty Ordinance (Cap 117)*

¶4-080 Transmission of Share

❖ CHECKLIST

- Check if the articles of association provide for pre-emptive right

❖ PROCEDURE

- Submission of documents to the Company to prove entitlement to the shares
 - If a member passed away, a probate or letter of administration should be available as evidence.
- Board resolution to confirm the transmission
- Sample resolution

² Belinda Wong, *Hong Kong Company Secretary's Practice Manual* (3rd Edition), Wolters Kluwer Hong Kong, ¶35-950 to ¶36-050.

TRANSMISSION OF SHARES

There had been presented to the Company a letter requesting the transmission of 10 shares from LEE Tai Wai ("deceased") to LAM King Tak, sole beneficiary in the probate dated (date), a copy is attached hereto as an integral part of these resolutions.

RESOLVED that the aforesaid transmission of shares be approved and that the details be entered into the register of members.

FURTHER RESOLVED that share certificate No. 10 issued to LEE Tai Wai be cancelled and that new share certificate be issued to LAM King Tak forthwith in accordance with the provisions of the articles of association.

- If the transmission request is to transmit to more than one person, it should be checked clearly if the number of shares for each person are exactly their respective entitlements in the probate or letter of administration. If not, the documents may need to be presented to the SDO to assess whether stamp duty is payable.
 - Instead of submitting a written request, an instrument of transfer may be signed and adjudicated by the SDO before submitting to the Company for registration.
 - For other types of transmission e.g. bankruptcy / liquidation of a corporate member, official documents to prove the bankruptcy / liquidation are required.
- Update the register of members.
 - Issue share certificate to the transmittee.

❖ FILING/DOCUMENT REQUIRED

- Documents proving entitlements to the share
- A board resolution

land/Hong Kong stock comprised therein, namely _____ from the Transferor Company to the transferee Company.

(N.B. A completed Adjudication/Stamping Request (Form IRSD121) is required in the case of an Assignment/Agreement for sale and purchase.)

or B. The Contract Notes dated the _____ day of _____ made by the Transferor Company and the Transferee Company respectively, true copies of which are annexed hereto marked "A", are in respect of a sale and purchase of the Hong Kong stock described therein, namely _____ from the Transferor Company to the Transferee Company. The sale and purchase took place on _____.

5. As at the date of the Assignment/Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the Hong Kong stock, the Transferor Company and the Transferee Company were both subsidiaries of the Parent Company, the shareholdings being as follows:-

(a) Transferor Company:-

- (i) Authorized : _____ shares of \$ _____ each.
 (ii) Issued : _____ shares of \$ _____ each.
 (iii) Shareholders :

_____ shares registered in the name of _____
 _____ shares registered in the name of _____
 _____ shares registered in the name of _____

(iv) There are annexed hereto true copies marked "B" and "C" of (two) Declarations of Trust under which _____ and _____ declared themselves to hold the above-mentioned shares in the Transferor Company upon trust for the Parent Company.

(b) Transferee Company:-

- (i) Authorized : _____ shares of \$ _____ each.
 (ii) Issued : _____ shares of \$ _____ each.
 (iii) Shareholders :

_____ shares registered in the name of _____
 _____ shares registered in the name of _____
 _____ shares registered in the name of _____

(iv) There are annexed hereto true copies marked "D" and "E" of (two) Declarations of Trust under which _____ and _____ declared themselves to hold the above-mentioned shares in the Transferee Company upon trust for the Parent Company.

(N.B. Please furnish certified copy of the latest Annual Returns of both the Transferor Company and the Transferee Company. If shares in these companies are held through intermediate companies, details of shareholders in such intermediate companies must also be stated. If any companies concerned are off-shore companies, evidence to substantiate their shareholdings are also required.)

6. As a result of the above, the Parent Company was at the time of the said Assignment/Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the Hong Kong stock the beneficial owner of not less than ninety per cent of the issued share capital of the Transferor Company and the Transferee Company.

7. A. Immediately prior to the said Assignment/Agreement for sale and purchase/sale and purchase of the Hong Kong stock, the Parent Company applied for and was allotted _____ shares of \$ _____ each in the Transferee Company such shares being payable in full in cash on allotment. The Parent Company made such payment from its own funds. The Transferee Company was thereby enabled to and did pay to the Transferor Company the full purchase price provided for in the said Assignment/Agreement for sale and purchase/Contract Notes.

or B. On the execution of the said Assignment/Agreement for sale and purchase/sale and purchase of the Hong Kong stock, the purchase consideration of \$ _____ was advanced by the Parent Company to the Transferee Company by way of a loan and applied by the Transferee Company in payment of the purchase consideration. The loan was provided to the Transferee Company out of the Parent Company's own resources (or otherwise explain the source of the funds of the Parent Company). No interest will be charged upon such loan and no date has been fixed for the repayment thereof nor has any decision been taken as to how the same will be repaid (or otherwise explain the position). Also mention if any security has been provided.

or C. (Explain the manner in which the purchase price was or will be paid by the Transferee Company).

or D. No consideration was payable under the said Assignment/Instrument of Transfer.

8. The reason for this transaction is _____

(here should be set out as precisely as possible the reasons why the transaction was put through).

Register of company secretaries**Procedures****¶6-040 Entry of Register**

- The register should be created once the company is incorporated.

¶6-041 Changes to register of company secretaries

- Any change in the company secretary or in his / her / its personal particulars must be reported to the CR within 15 days thereof.
- There is no reference as to when the changes should be updated to the register. However, to ensure compliance of the law, it would be advisable to update the register at the time when the ND2A is submitted to the CR for filing.

¶6-042 Inspection of register of company secretaries

- The register must be available for inspection and a copy be supplied on request to a member free of charge or any person at a fee.

¶6-043 Register not kept in the office

- If the register is not kept in the registered office, NR2 has to be filed within 15 days after the change and every subsequent change.

¶6-044 Files / Documents required

- Register of company secretaries
 - Noted that:
- In NR2 only report those registers which have been created and in existence. For instance, if no charge has been created, there is no need to create a "blank" register of charges.
- Officers of various government departments including the CR have the authority to visit the registered offices and check on the availability of registers. Failure to produce the documents may

lead to prosecutions. Highlights of Prosecution Cases should be checked from time to time to have a better understanding of the enforcement trends of the CR.

- <http://www.cr.gov.hk/en/compliance/prosecution.htm>

¶6-045 Laws Governing

Section 648 of the CO

¶6-050 Register of Particulars not Required to be Contained in Notes to Financial Statement**¶6-051 Procedure****¶6-052 Entry of Register**

- The particulars and register are specified in S383 and S384 relating to directors' emoluments etc.
- NR2 has to be prepared and filed within 15 days on the creation of this register.
- The register has to be kept for at least 10 years.

¶6-053 Changes to Registers

- Any change in the location of the register has to be reported to the CR by filing NR2 within 15 days of the change thereof.

¶6-054 Inspection of Register

- A member may inspect, without charge, the register or request a copy thereof at a fee.

¶6-055 Others

- As the information relates to the preparation of financial statements, any director can inspect and request a copy thereof.

¶6-056 Laws Governing

- Sections 383 and 384 of the CO

表格 **NAR1**

Form

本申報表的結算日期

Date to which this Return is Made Up

31	12	2015
日 DD	月 MM	年 YYYY

續頁 B Continuation Sheet B

公司編號 Company Number

3715888

董事詳情 (自然人) (第 12A 項) Details of Director (Natural Person) (Section 12A)

請在適用的空格內加上 ✓ 號 Please tick the relevant box(es)

身分 Capacity 董事 Director 候補董事 Alternate Director 代替 Alternate to

中文姓名 Name in Chinese 陳快樂

英文姓名 Name in English 姓氏 Surname CHAN 名字 Other Names Fine Lok

前用姓名 Previous Names 中文 Chinese - 英文 English -

別名 Alias 中文 Chinese - 英文 English -

住址 Residential Address 60/F, Tsing Ma Building, 163 Tsing Yi Road, N.T. 國家 / 地區 Country / Region Hong Kong

電郵地址 Email Address -

身分證明 Identification (a) 香港身分證號碼 Hong Kong Identity Card Number D 1 6 7 8 8 (D) (b) 護照 Passport 發給國家 Issuing Country N/A 號碼 Number

報明編號 1/2014 (2014 年 3 月) Specification No. 1/2014 (March 2014)

公司註冊處
Companies Registry周年申報表
Annual Return表格 **NAR1**
Form

公司編號 Company Number

8705234

註 Note 1 公司名稱 Company Name

Private Company Limited

2 商業名稱 (如有的話) Business Name (if any)

N/A

3 公司類別 Type of Company

請在適用的空格內加上 ✓ 號 Please tick the relevant box

私人公司 Private company 公眾公司 Public company 擔保有限公司 Company limited by guarantee

4 本申報表的結算日期

Date to which this Return is Made Up

06	02	2016
日 DD	月 MM	年 YYYY

(如屬私人公司, 本申報表應列載截至公司成立為法團的周年日期的資料。

如屬公眾公司, 申報表的結算日期應為該公司的會計參照期結束後的 6 個月屆滿之日。

如屬擔保有限公司, 申報表的結算日期應為該公司的會計參照期結束後的 9 個月屆滿之日。

For a private company, the information in this return should be made up to the anniversary of the date of its incorporation.

For a public company, the return should be made up to the date that is 6 months after the end of its accounting reference period.

For a company limited by guarantee, the return should be made up to the date that is 9 months after the end of its accounting reference period.)

5 隨本表格交付的財務報表所涵蓋的會計期

Period Covered by Financial Statements Delivered with this Form

(私人公司無需填報此項 A private company need not complete this section)

		N/A	至			
日 DD	月 MM	年 YYYY	To	日 DD	月 MM	年 YYYY

6 註冊辦事處地址 Address of Registered Office

111/F, Tang Ting Building, 86 Han's Road, Wanchai, Hong Kong
--

提交人資料 Presenter's Reference

姓名 Name: Private Company Limited

地址 Address:

請勿填寫本欄 For Official Use

電話 Tel: 傳真 Fax:

電郵 Email:

撥號 Reference:

報明編號 1/2014 (2014 年 3 月) Specification No. 1/2014 (March 2014)

➤ **Who have access to the accounting records?**

- All the directors must be able to inspect and make a copy of the records.
- The Court may by order authorize a person to inspect the records on behalf of a director.

➤ **How the records are to be kept?**

- The records can be kept in hard copy or electronic form which must be able to be reproduced in hard copy form.

➤ **Who will be responsible for the preparation of audited financial statements?**

- The board of directors or any competent and reliable person charged by the board of directors with this duty.
- The financial statements must give a true and fair view of the financial position and performance of the company or, if consolidated financial statements are prepared, of the company and of all its subsidiaries, subject to:
 - If the company falls within the reporting exemption; or
 - The exclusion of one or more subsidiaries is immaterial to the true and fair view of the consolidated financial statements.
- Statement of financial position and must be signed by one or more directors, depending on the number of directors a company has.
- Directors' report must be approved and signed either by a director or by the company secretary.
- Auditors' report must also be signed.

❖ **LAWS GOVERNING**

- Section 374(3) of the CO

❖ **NOTE**

- The financial figures must be reasonably accurate otherwise there will be serious repercussions.
- Examples:
- Hontex International Holdings Company Limited (HKSF enforcement news for the years 2010 to 2012).
 - China Metal Recycling (Holdings) Limited (HKSF enforcement news during the years 2013 and 2014).

Both companies were listed in HKEx and were found to provide inaccurate financial figures and the actions of HKSF led to the de-listings of both companies.

¶7-040 **Consolidated Financial Statements**

❖ **HIGHLIGHT**

- A holding company must prepare consolidated financial statements
- Exceptions
 - If the company is an intermediary holding company.
 - If the company
 - is a partially owned subsidiary of another body corporate;
 - at least 6 months before the year end the board of directors send written notice to all members of its decision not to prepare consolidated financial statements; and
 - no written objection is received from any member 3 months before the financial year end.

- On receipt of the certificate of no objection from the IRD, apply to the CR for de-registration.
 - NDR1 has to be completed and filed with the CR within 3 months from the date of the certificate of no objection.
 - CR will publish a notice of the proposed de-registration in the Gazette and, if no objection is received within 3 months, CR may de-register the company by publishing another notice in the Gazette.
 - The company will be dissolved on de-registration.
 - The applicant or the nominated person will be notified of the de-registration.
 - A director or member may apply to restore the company within 20 years after dissolution through de-registration in accordance with S760.

❖ FILING/DOCUMENT REQUIRED

- IR 1263 should be filed with the IRD
- NDR 1 should be filed with the Companies Registry ("CR") within 3 months from the date of the certificate of no objection

❖ LAWS GOVERNING

- Sections 103, 749(2), 750(2) and 760 of the CO
- Section 88 of the *Inland Revenue Ordinance (Cap 112)*

❖ NOTES

- Samples of the following documents are attached:
 - IR1263
 - NR1
 - Pamphlet on S88B of the Inland Revenue Department for the certificate of no objection

¶8-020 Striking Off

❖ HIGHLIGHT

- Striking off by the Registrar of Companies
 - If the Registrar has cause to believe that the company is not in operation or carrying on business.
 - This is probably the case when:
 - the company or the landlord has notified the CR that it no longer maintains a registered office;
 - all directors have resigned and have filed ND4 with the CR;
 - the company secretary has also resigned and has filed ND4 with the CR.
- The Registrar also has the right to strike off a company if it is being wound up and there is no liquidator or provisional liquidator in the circumstances outlined in S747 of the CO
- The Court on application by the Registrar may also strike off a company

❖ PROCEDURE

- Striking off by the Registrar when the Registrar has cause to believe that the company is not in operation or carrying on business
- The Registrar will send letter to:
 - the company's registered office address
 - if the company does not maintain a registered office address, then a letter to the officer of the company;
 - if there is no officer of the company, to each founder member of the company.
 - Founder member is a person who has signed the articles of association for the incorporation of the company.

《公司條例》(香港法例第 622 章)
第 750 條規定交付的

私人公司或擔保有限公司
撤銷註冊申請書

填表須知 - 表格 NDR1

附註

引言

- 本表格是用以向公司註冊處處長(「處長」)申請將一間私人公司或擔保有限公司的註冊按《公司條例》第 750 條撤銷。唯第 750 條並不適用於以下公司—
 - 公眾公司；
 - 《銀行業條例》(第 155 章)第 2(1)條所界定的認可機構；
 - 《保險公司條例》(第 41 章)第 2(1)及(2)條所界定的保險人；
 - 根據《證券及期貨條例》(第 571 章)第 V 部獲發牌經營該條例附表 1 第 1 部第 1 條所界定的任何受規管活動的業務的法團；
 - (d) 段所述的法團的屬《證券及期貨條例》(第 571 章)第 VI 部所指者的有聯繫實體；
 - 《強制性公積金計劃條例》(第 485 章)第 2(1)條所界定的核准受託人；
 - 根據《受託人條例》(第 29 章)第 VIII 部註冊為信託公司的公司；
 - 以屬(b)、(c)、(d)、(e)、(f)或(g)段所指者為附屬公司的公司；或
 - 在緊接提出第 750 條所指的申請之前的 5 年內的任何時間曾屬(b)、(c)、(d)、(e)、(f)、(g)或(h)段所指者的公司。
- 撤銷註冊的申請應由公司、公司的董事或成員作出。在撤銷該公司的註冊時，處長須向申請人或是在有關申請中獲提名負責接收撤銷註冊通知書的人士發出撤銷註冊通知書。
- 公司一旦解散，其解散前歸屬該公司或以信託形式為該公司持有的所有財產及權利(包括銀行戶口結餘、車輛及物業等)即屬無主財物，並歸屬香港特別行政區政府。在提出申請之前，公司應該就其財產的處置事宜，徵詢律師或其他專業顧問的意見，確保在註冊撤銷前，妥善處置其所擁有的一切財產。
- 請劃一以中文或英文填報各項所需資料。如以中文填報，請用繁體字。以手寫方式填寫的表格或不會被公司註冊處接納。
- 請提供提交人資料。除非有特別事項需要公司註冊處注意，否則無須另加附函。
- 你可郵寄本表格到「香港金鐘道 66 號金鐘道政府合署 14 樓公司註冊處」，或親身到上址交付。如以郵寄方式交付表格而處長並沒有收到該表格的話，則該表格不會視作

曾為遵從《公司條例》中有關條文的規定而交付處長。

費用

- 本表格必須連同正確的註冊費用一併交付，否則公司註冊處不會接納。有關所需費用的詳情，請參閱《主要服務收費表》資料小冊子。如以港幣劃線支票繳付費用，抬頭請註明「公司註冊處」。請勿郵寄現金。

簽署

- 本表格必須由第 2B 項所述的申請人簽署。如申請人屬法人團體，本表格必須由該法人團體的一名董事、公司秘書或獲該法人團體授權的人士代為簽署，並填上簽署人的全名。公司註冊處不接納未簽署的表格。

申請人的資料 (第 2B 項)

- 申請人必須填報全名及通訊地址。如申請人為該公司，必須另提名一位自然人負責接收撤銷註冊通知書，而獲提名的自然人的資料須同時於第 2C 項填報。
- 請提供申請人的電郵地址及 / 或圖文傳真號碼(如有的話)以方便聯絡。
- 請填報屬自然人的申請人的香港身分證號碼。如該人並非香港身分證持有人，請填報其所持護照的號碼及簽發國家。如該人並非香港身分證持有人，亦沒有任何國家的護照，則請在有關的空格內填上「無」。

獲提名負責接收撤銷註冊通知書的自然人的資料 (第 2C 項)

- 獲提名的人必須是自然人。
- 請填報獲提名的自然人的全名及通訊地址。
- 請提供獲提名的自然人的電郵地址及 / 或圖文傳真號碼(如有的話)以方便聯絡。

申請條件 (第 2D 項)

- 債務包括或有負債，例如銀行擔保。

隨本表格交付的文件 (第 2E 項)

- 申請人交付本表格時，必須同時交付稅務局局長發出的通知書正本，述明稅務局局長並不反對撤銷該公司的註冊。本表格應在該通知書發出之日起計 3 個月內交付，否則申請可能被延遲處理，甚至不獲受理。

RESOLVED that Charles Woolworth be appointed as the authorised representative with effect from 1 June 2016.

- Change of authorised representative must be filed with the CR within one month of the change by completing NN8.
- If a non-Hong Kong company ceases to have a place of business in Hong Kong for at least 11 months, new appointment does not have to be made.
- The authorised representative may terminate the authorisation by sending a written notice of termination to the registered office in its place of incorporation together with the date of termination pursuant to S787 of the CO. NN2 has to be filed with the CR. The company still needs to file NN8 with the CR within one month from the date of termination.
- The company may also terminate the authorisation by sending a written notice of termination with the termination date to the authorised representative. NN2 has to be filed with the CR. The company still needs to file NN8 with the CR within one month from the date of termination.

❖ CHANGE OF AUTHORISED REPRESENTATIVE — FILING/DOCUMENT REQUIRED

- NN8 should be filed with the CR within 1 month of the change
- NN2 shall be filed with the CR
 - Sample NN8 and NN2

❖ CHANGE OF AUTHORISED REPRESENTATIVE — LAWS GOVERNING

- Section 787 of the CO

❖ AMENDMENTS TO MEMORANDUM AND ARTICLES OF ASSOCIATION — FILING/DOCUMENT REQUIRED

- NN5 has to be prepared and filed with the CR within one month from the date of change.
 - Sample NN5

❖ CHANGE OF PLACE OF BUSINESS/ADDRESS IN ITS PLACE OF INCORPORATION — PROCEDURE

- Sample resolution
RESOLVED that the Company's place of business in Hong Kong be changed to (address) with effect from (date).

❖ CHANGE OF PLACE OF BUSINESS/ADDRESS IN ITS PLACE OF INCORPORATION — FILING/DOCUMENT REQUIRED

- NN9 has to be prepared and filed with the CR within one month from the date of change.
- IRC3111a has to be prepared and submitted to the BRO within one month for the issue of a fresh business registration certificate bearing the new address.
 - Sample NN9 and IRC 3111a

❖ CHANGE IN PARTICULARS OF THE DIRECTORS/COMPANY SECRETARY — FILING/DOCUMENT REQUIRED

- NN7 should be prepared and filed within one month from the date of change
 - Sample NN7

- Business registration is also done at the BRO.
- Change of one or more partners is to be done by completing and signing the Notification of Change in Partner(s) for submission to the BRO.

❖ LIMITED PARTNERSHIP — PROCEDURE

- Application has to be made to the CR for registration
 - General and limited partners have to complete and sign Form 1 of the *Limited Partnership Ordinance (Cap 37)*
 - Sample Form 1 (see Appendix XVIII)
 - On receipt of the certificate of registration from the CR, Form 1(c) of the Business Registration Ordinance has to be completed and submitted to the BRO for business registration.
- Changes in the particulars of the limited partnership
 - When there are changes, Form 2 of the *Limited Partnership Ordinance (Cap 37)* has to be completed and filed with the CR within 7 days of the change thereof.
 - Sample Form 2 (see Appendix XIX)
- Dissolution of limited partnership
 - There is no specified form for dissolution. Form 2 can be used for reporting which has to be done within 7 days of the dissolution.
 - Sample Form 2 (see Appendix XIX)
 - If the Partnership has bank account, the account should be closed before dissolution.
 - All assets and liabilities should be disposed of before dissolution.
 - IRC3113 of the Business Registration Ordinance has to be completed and filed with the BRO.
 - There may be tax filing to be attended to.

❖ PRACTICAL TIPS

Q1: Local staff of the Series B investor told us that they will be pulling out of Hong Kong. Do we have to take any action on this?

Ans: Series B investor is a company incorporated in Delaware, USA and registered in Hong Kong as a non-Hong Kong company. You need to find out whether they will simply cease business operation in Hong Kong or whether its Head Office in Delaware is going to be liquidated. If it is simply cessation of operation, nothing needs to be done at your end because the registered owner of the shares remains unchanged. You only need to confirm who will be the contact person in future. If it is liquidation, then how the shares will be dealt with has to be clarified. Chapter 9 table on cessation and dissolution pages 5 & 6.

Q2: We are also considering registering our UK company, Swift Start Limited, in Hong Kong as a non-Hong Kong company in the next 2-3 years to build up our brand name in Asia. Do you think it worth the effort?

Ans: Well, you have to determine what will be the business activities of this company and the operational link between the UK office and HK before determining whether this is the ideal corporate structure.

As a non-Hong Kong company, the HK office is part of the UK company. There is no legal shield in using the HK office to conduct business. Legal liabilities may, most probably, become the liabilities of the UK office.

Q3: Is the tax regime different for non-Hong Kong company?

Ans: Tax wise, the same tax principle will apply i.e. only profit derived from HK is liable to HK corporate tax. If this office wishes to have an offshore claim i.e. the profits are not derived from HK and, therefore, not subject to HK corporate tax, the consent of the Inland Revenue Department must be obtained.

Q4: Does the HK office need to prepare audited financial statements same as a HK incorporated company?

Ans: There is no legal requirement for non-Hong Kong companies to audit their financial results, some such companies do prepare audited

18. 如公司秘書屬法人團體，請註明其註冊辦事處或主要辦事處的地址。如屬非香港地址，請同時填報「國家／地區」一欄。本處不接納「轉交」地址。
19. 請述明董事的身分。如屬候補董事，請註明獲代替行事的董事姓名或名稱。
20. 請填報屬自然人的董事的通常住址。如屬非香港地址，請同時填報「國家／地區」一欄。本處不接納「轉交」地址或郵政信箱號碼。
21. 如董事屬法人團體，請註明其註冊辦事處或主要辦事處的地址。如屬非香港地址，請同時填報「國家／地區」一欄。本處不接納「轉交」地址。

隨本表格交付的公司的憲章、法規或章程大綱(包括章程細則(如有約語))或對公司的組織作出規定的其他文書的名稱 (第 8 項)

22. 請填寫文書的名稱，該文書的正本或經核證副本必須連同本表格一併交付。如交付經核證副本，核證方式應依循《公司條例》第 775 條的規定。如該文書既非採用中文，亦非採用英文，則只須交付該文書的經核證中文或英文譯本。核證譯本的方式應依循《公司條例》第 4 條的規定。

隨本表格交付的公司註冊證明書或等同於公司註冊證明書的文件的名稱 (第 9 項)

23. (a) 如根據非香港公司成立所在地的法律，發出公司註冊證明書並非慣常做法，則公司可向處長交付它成立為法團的其他證據，該等證據須屬處長認為充分者。
- (b) 請填寫文件的名稱，該文件的正本或經核證副本必須連同本表格一併交付。如交付經核證副本，核證方式應依循《公司條例》第 775 條的規定。如該文件既非採用中文，亦非採用英文，則除該文件外，亦須連同該文件的經核證中文或英文譯本一併交付。核證譯本的方式應依循《公司條例》第 4 條的規定。

帳目 (第 10 項)

24. 請填寫帳目所涵蓋的會計期，帳目的正本或經核證副本必須連同本表格一併交付。如交付經核證副本，核證方式應依循《公司條例》第 775 條的規定。如帳目既非採用中文，亦非採用英文，則只須交付該帳目的經核證中文或英文譯本。核證譯本的方式應依循《公司條例》第 4 條的規定。
25. 如公司在本表格第 10B 項作出其中一項陳述，則無須交付帳目。

APPLICATION FOR REGISTRATION AS REGISTERED NON-HONG KONG COMPANY

For the purposes of section 776(4) of Companies Ordinance (Cap. 622)

Notes for Completion of Form NN1

Introduction

1. A non-Hong Kong company should use this form for applying to the Registrar of Companies (the Registrar) for registration as a registered non-Hong Kong company within 1 month after the establishment of a place of business in Hong Kong.
2. According to sections 5B(1) and 5D(2) of the Business Registration Ordinance (Cap. 310), an applicant for registration as a registered non-Hong Kong company must deliver a Notice to Business Registration Office (NRB2) together with this form. If the non-Hong Kong company has not yet registered its business under the Business Registration Ordinance, the prescribed business registration fee and levy must be paid on delivery of this form. Otherwise, the application will be rejected by the Companies Registry.
3. Please fill in all particulars and complete all items consistently in either Chinese or English. Traditional Chinese characters should be used if the form is completed in Chinese. Please note that handwritten forms may be rejected by the Companies Registry.
4. Please complete the Presenter's Reference. Unless the presenter needs to raise a specific issue for the attention of the Companies Registry, no covering letter is required. The Companies Registry will notify the presenter by fax to collect the Certificate of Registration of Non-Hong Kong Company and the Business Registration Certificate (if any) in person. A written authorization will be required if the presenter sends a representative to collect the certificates.
5. This form can be delivered by post or in person to "The Companies Registry, 14th floor, Queensway Government Offices, 66 Queensway, Hong Kong". If the form is delivered by post but the Registrar has not received it, the form will not be regarded as having been delivered to the Registrar in satisfaction of the relevant provision of the Companies Ordinance.

Fee

6. This form must be delivered with the correct registration fee. A form which is not delivered with the correct fee will be rejected by the Companies Registry. Please refer to the information pamphlets on 'Price Guide to Main Services' and the 'Business Registration Fee and Levy Table' for the correct fee payable. If the fee is paid by cheque, the cheque should be crossed and issued in Hong Kong Dollars payable to 'Companies Registry'. Please do not send cash.

Signature

7. This form must be signed by a director, company secretary, manager or an authorized representative. A form which is not properly signed will be rejected by the Companies Registry.

Company Name (Section 1)

8. (a) Please state the name(s) by which the non-Hong Kong company is registered in its place of incorporation (the domestic name). If none of its domestic names is in Roman script or in Chinese, please state a certified translation of one of those names in English or Chinese or both as shown in the certified translation of the company's certificate of incorporation (or its equivalent) delivered with this form as stated in Section 9 of this form. The translation should be certified in accordance with section 4 of the Companies Ordinance.
- (b) If the non-Hong Kong company has one or more than one domestic names and the names are only in Roman scripts, the non-Hong Kong company may state in this section a certified translation of any one of the domestic names in Chinese which it intends to register as an additional corporate name in Hong Kong. If the non-Hong Kong company has one or more than one domestic names and the names are only in Chinese, the non-Hong Kong company may state in this section a certified translation of any one of the domestic names in English which it intends to register as an additional corporate name in Hong Kong. A certified translation of the relevant part of the company's certificate of incorporation (or its equivalent) should be delivered with this form pursuant to section 7(1) of the Companies (Non-Hong Kong Companies) Regulation. The translation should be certified in accordance with section 4 of the Companies Ordinance.
- (c) Please note the provisions in Division 4 of Part 16 of the Companies Ordinance that regulate the names used by registered non-Hong Kong companies to carry on business in Hong Kong and the 'Guideline on Registration of Corporate Names for Registered Non-Hong Kong Companies' issued by the Companies Registry for the points to note in registration of corporate names for registered non-Hong Kong companies.