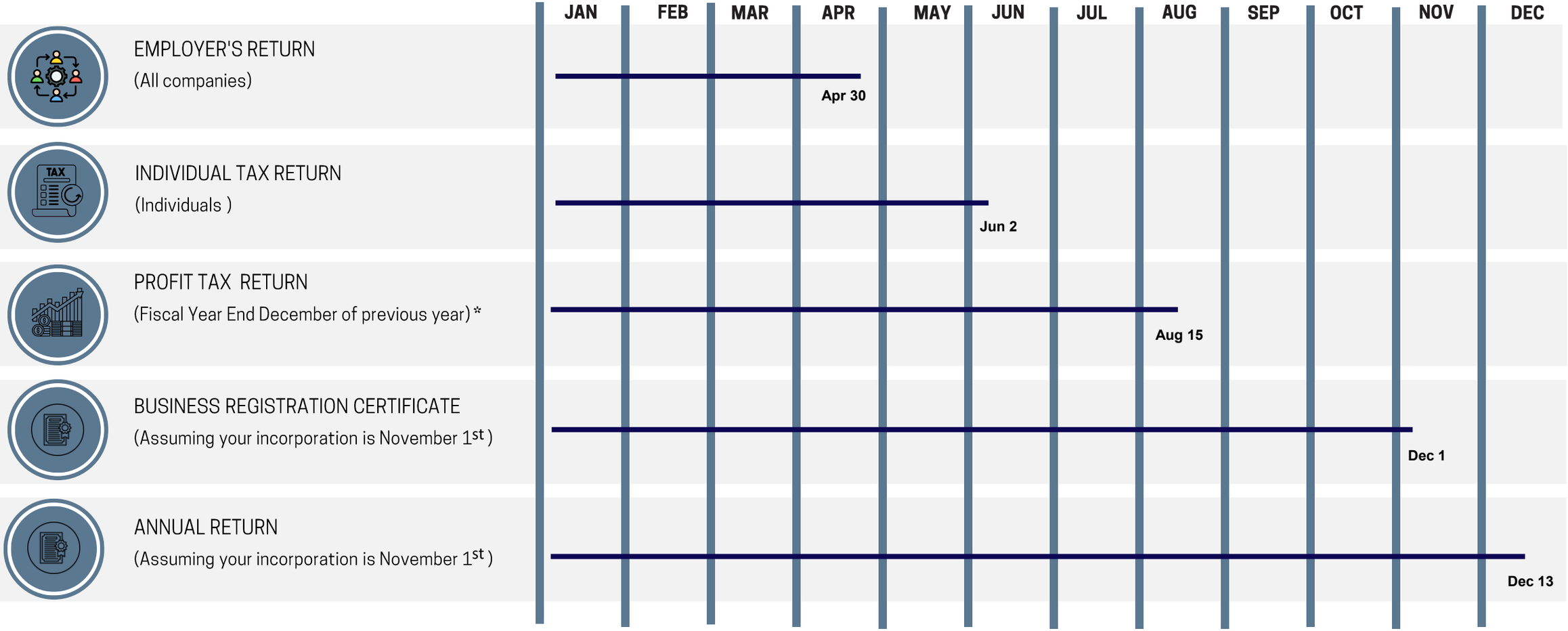
ANNUAL TAX AND CORPORATE OBLIGATIONS IN HONG KONG

FINANCIAL YEAR

Throughout the year, a Hong Kong company must fulfill the following obligations within the following deadlines:



In summary our teams will reach out to you to cover the following responsibilities:

Accounting team:

- **Employer's Return**
- **Individual Tax Return**
- **Profits Tax Return**

Corporate Governance team:

- **Business Registration Certificate**
- **Annual Return**

*** If the fiscal year end occurs in March, the deadline is November 15 th**

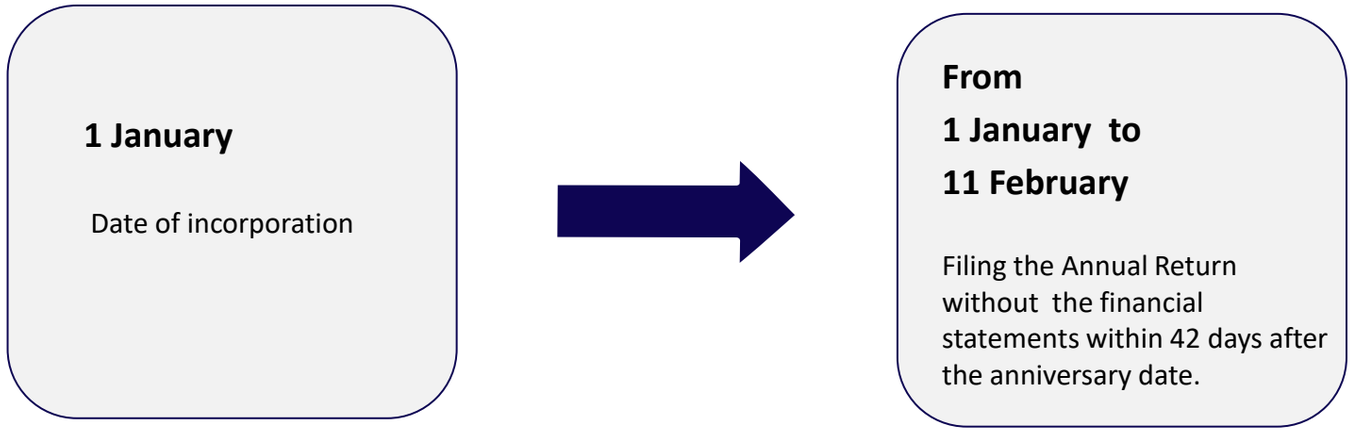
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CORPORATE OBLIGATIONS

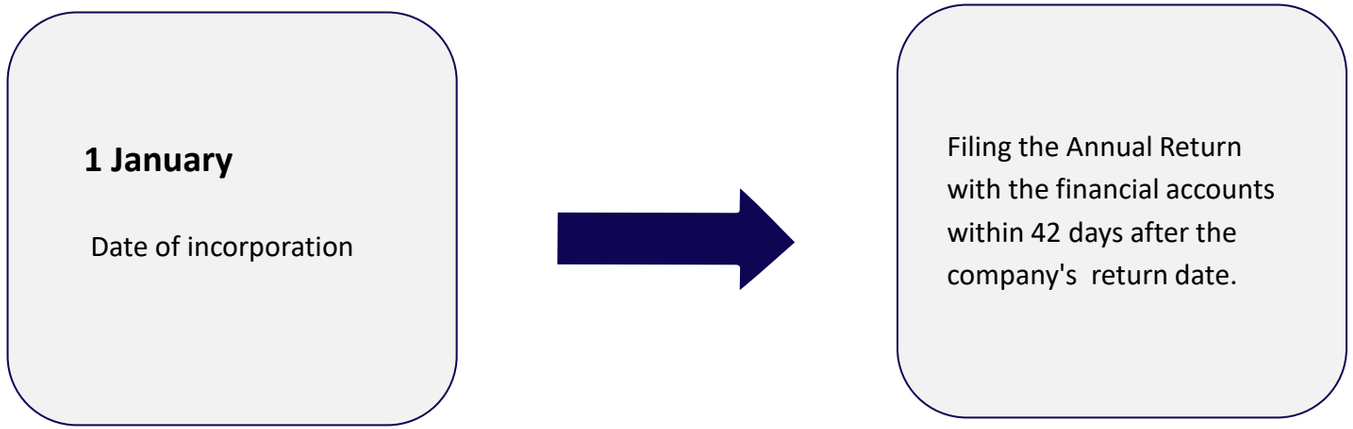
Annual Return

Provides the government with important details, including shareholder and director information, registered address, capital, and others. Click **here** for a specimen.

For a private company: to be filed within 42 days after the anniversary of the date of incorporation each year. The financial statements are not required to be filed with the Annual Return.



For a company limited by guarantee: to be filed within 42 days after the company's annual return date, which is 9 months after the end of the company's accounting reference period. The financial statements are required to be filed with the Annual Return.



CORPORATE OBLIGATIONS

Annual General Meeting (“AGM”)

An AGM is a yearly meeting that brings together a company’s shareholders and directors. This meeting serves as a platform where directors present an annual report, allowing shareholders with voting rights to:

- Vote on current issues
- Discuss and make decisions on important matters
- Elect or re-elect directors
- Approve financial statements
- Approve the appointment of auditors
- Approve final dividends

For a private limited company and a company limited by guarantee:

Holding the first AGM

First financial statements covered exceed 12 months but less than 18 months.

Holding the first AGM within the later of:

(a) 9 months after the anniversary date of the company’s incorporation; or

(b) 3 months after the end of the first financial statements.

First financial statements covered not more than 12 months and subsequent financial statements.

Holding the first AGM within 9 months after the financial year-end date.

Holding the subsequent AGMs

Within 9 months after the financial year-end date.

ANNUAL TAX OBLIGATIONS

Business Registration Certificate (“BR”) to be renewed annually:

A Business Registration Certificate is a legal document issued by the Inland Revenue Department that verifies a company’s existence and its right to conduct business activities within Hong Kong.

Click ***here*** for a specimen.

The Business Registration Certificate must be renewed annually according to the commencement and expiry dates shown on the certificate. This obligation applies to private limited companies, including active and dormant companies, as well as companies limited by guarantee

ANNUAL TAX OBLIGATIONS

Profits Tax Return (“PTR”):

Any entity, including corporations, partnerships, trustees and bodies of persons carrying on any trade, profession or business in Hong Kong are chargeable to tax on all profits (excluding profits arising from the sale of capital assets) arising in or derived from Hong Kong from such trade, profession or business. Companies must file their PTRs together with audited financial statements to the Inland Revenue Department (“IRD”) on an annual basis.

Fiscal Year-End	Deadline
1st April 2025 to 30th November 2025	4th May 2026 (No extension)
1st December to 31st December 2025	31st August 2026
1st January 2026 to 31st March 2026	30th November 2026

For a specimen click **here**

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ANNUAL TAX OBLIGATIONS

Employer’s Return:

Employers are required to complete and file the returns to the Inland Revenue Department within one month together with the Form IR56B for reporting of remuneration paid to the employees.

Click ***here*** for a specimen.

Employers are encouraged to file the employer's returns on-line through the eTAX platform. To tie in with employers in preparing early for the submission, the IR56 Forms Preparation Tool can be used to prepare the data file of annual IR56B starting from March 1 each year.

For details, please see **"Submission of Employer's Return in Computerized Format”**

ANNUAL TAX OBLIGATIONS

Individual Tax:

The form **BIR60** is issued to an individual taxpayer for him/her to report his/her salaries, rental income from solely owned properties and profits from sole-proprietorship businesses, and to elect personal assessment.

BIR60 should be completed and signed by the individual taxpayer. If the taxpayer is married for all or part of the year and has elected joint assessment / personal assessment or has been nominated by his/her spouse to claim home loan interest deduction, his/her BIR60 should also be signed by his/her spouse.