

**GENERAL FEE SCHEDULE**

Last Update : 31 March 2011

Formation fee schedule

		<u>HK\$</u>	<u>Remarks</u>
Formation of Hong Kong private limited company	#	5,600	1, 2, 3
Formation of unlimited company (including sole-proprietorship and partnership)		1,000	10
Formation of limited company without share capital	*	8,000	11

Secretarial fee schedule

		<u>HK\$</u>	<u>Remarks</u>
Annual secretarial fee		2,800	4, 5, 6, 9
Annual registered office fee		2,000	5, 7, 9
Annual business office fee		2,000	5, 8, 9
Provision of virtual office including: -			
• individual telephone number only		358/month	9, 21
• individual telephone number and fax		388/month	9, 21
• individual telephone number, registered and business office services		468/month	9, 21
• individual telephone number, fax, registered and business office services		498/month	9, 21

Other fees schedule

		<u>HK\$</u>	<u>Remarks</u>
Share transfer between shareholders (per shareholder per transfer)	*	1,800	12
De-registration of limited company	*	3,500	13
Nominee shareholder annual retainer fee		4,000	9, 20
Nominee director annual retainer fee		8,000	9, 20
Increase of authorized share capital	*	1,500	14
Share allotment at premium	*	1,500	14, 16
Preparation of annual return and relevant minutes	*	1,000	15, 16
Declare the company dormant / ceasing to be dormant and prepare relevant minutes		600	16
Addition to shareholder (Per person)		600	16
Appointment / resignation of director (Per person)		600	16
Appointment / resignation of company secretary		300	16
Register of charges and relevant documents	*	600	16, 17
Change of company name	*	600	16, 18
Change of registered office address		300	16
Amendment of Memorandum and Articles of Association		2,500	16, 19
Certified true copy by practicing Chartered Accountants (Per copy)		150	
Preparation of form BIR 56A		150/set	
Preparation of form BIR 56B, 56E, 56F, 56G or 56M		200/set	
Preparation of form BIR 57 or 58		1,000/set	
Preparation of form BIR 51 (for dormant company)		1,000/set	
Preparation of form BIR 60 (for taxpayer with salaries tax only)		1,000/set	
Preparation of form BIR 60 (for taxpayer with both salaries tax and property tax)		1,800/set	
Employment visa application		4,000	22

For Hong Kong private limited company with business commenced: -

- ⊕ between 1 April 2008 to 31 March 2009 with both days inclusive, a concessionary deduction of HK\$2,000 and HK\$73 on business registration fee will be waived by the Revenue (Reduction of Business Registration Fees) Order 2008.
- ⊕ between 1 August 2009 to 31 July 2010 with both days inclusive, a concessionary deduction of HK\$2,000 and HK\$73 on business registration fee will be waived by the Revenue (Reduction of Business Registration Fees) Order 2009.
- ⊕ between 1 August 2010 to 31 July 2011 with both days inclusive, a concessionary deduction of HK\$2,000 and HK\$73 on business registration fee will be waived by the Revenue (Reduction of Business Registration Fees) Order 2010.

* Government charges exclusive, details please refers to “Terms for clients”



TERMS FOR CLIENTS :

Last Update : 31 March 2011

(1) Services included in formation of Hong Kong private limited company are as follows: -

- Perform unlimited name search (applicable for newly formation)
- Handle share transfer and allotment (applicable for ready-made company)
- Prepare and submit necessary registration documents to relevant Government departments
- Apply and collect Certificate of Incorporation (CI) and Business Registration Certificate (BR Cert)
- Organize 20 sets of Memorandum and Articles of Association (M & A)
- Prepare share certificate and statutory record
- Bank authorized signature chop, common seal and small round chop
- One set of certified true copy for bank account opening

Full payment is due at presentation of signing documents.

- (2) The authorized share capital for Hong Kong private limited company (both newly formation and ready-made company) is HK\$10,000 (10,000 ordinary shares at HK\$1 each). Should any change or increase of authorized share capital, please inform us before submission of application. Stamp duty for alternation of authorized share capital is exclusive.
- (3) First year business registration fee, application charges of CI and printing charges are inclusive.
- (4) Company secretarial services covered submission of annual return, register of changes of directors or company secretary, filing of registered office, amendment of company name, register of charges and preparation of directors' minutes and annual general meeting record, etc.
- (5) A 15% discount on relevant service fee for first year will be granted for client select annual secretarial retainer and/or annual registered office and/or annual business office on incorporation of company.
- (6) Share transfer between shareholders and/or increase of authorized share capital is not covered in secretarial retainer service.
- (7) An address located in Hong Kong is mandatory for registered office address. Postal office address will not be acceptable. Only Government correspondence will be entertained for registered office service.
- (8) Bank correspondence, business letters and small parcel (within 1 cubic ft) will be handled for business office address. Qualified small parcel entitled to free storage for 5 working days and additional charges at HK\$10 per parcel per day will be charged. Additional charges of HK\$200 per time will be imposed for oversized parcel. We do not implied or expressed to provide any other services other than the above described.
- (9) No refund will be allowed for termination of relevant service within the service period.
- (10) Fee includes 1 pc of bank authorized chop and 1 pc of small round chop but excluding business registration fee.
- (11) First year business registration fee, application fee for certificate of incorporation and printing charges are excluded. The application fee for certificate of incorporation will depends on the number of members involved as follows: -
- | | |
|--|---------|
| • Members under or equal to 25 | HK\$170 |
| • Exceeding 25 members but not exceeding 100 | HK\$340 |
| • Every 50 members or less after the first 100 (subject to a maximum fee of HK\$1,025) | HK\$20 |
- (12) Accountancy fee (if applicable) for presentation to Stamp duty office and stamp duty are exclusive. Charges will depend on the particular situation.
- (13) The current charges on Inland Revenue Department and Companies Registry will be HK\$270 and HK\$420 respectively.
- (14) Stamp duty will be charged for every or part of HK\$1,000 of share capital increase (subject to a maximum fee of HK\$30,000 per case)
- (15) Annual return filing fee is exclusive and fee will be charged by Companies Registry at the following fee scale: -
- | | |
|---|-----------|
| • within 42 days after the annual general meeting | HK\$105 |
| • more than 42 days after but within 3 months after the annual general meeting | HK\$870 |
| • more than 3 months after but within 6 months after the annual general meeting | HK\$1,740 |
| • more than 6 months after but within 9 months after the annual general meeting | HK\$2,610 |
| • more than 9 months after the annual general meeting | HK\$3,480 |
- (16) Relevant fees will be waived in case of appointment of "R & J Secretarial Limited" as company secretary.
- (17) Fee on register of mortgage charges is exclusive. The current Government fee for register is HK\$340.
- (18) The current Government fee for change of company name is HK\$295, which is not inclusive.
- (19) Softcopy for M & A and relevant printing fee will be charged at the request of reprinting of M & A by client.
- (20) Nominee services will be provided by R & J Nominees Limited.
- (21) 5% or 10% discount will be granted for client who selects the virtual office with half year or full year payment respectively. Service fee generally will be charged on quarterly basis.
- (22) Government charges exclusive.
- (23) Service will be temporarily terminated if fees are outstanding and we disclaim any loss or damage arising from such incident.
- (24) "R & J Secretarial Limited" and "R & J Nominees Limited" reserves the right to alter the fee scale without prior notice.