THE PARALEGAL DESK

The complete desk

Every page of the site in one file, in practice-area order.

Thirteen parts · litigation, family, conveyancing, company secretarial, liquidation, obligations, business associations, the Basic Law, intellectual property, wills and trusts, mental capacity, private client and reference

Reference edition, fees checked to 14 November 2026

Educational material only, not legal advice. Fees, time limits and practice directions change: verify against the current ordinance, practice direction or registry guidance before relying on anything in this pack for a live matter. Specimens are illustrative, not official forms.

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PART I

Litigation

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Civil procedure

LITIGATION · PRACTICE AND PROCEDURE

One habit carries most of civil litigation: know where you are on the procedural line, and know the date that step generates. Almost every sanction in the rules is a consequence of a missed date, not of a bad argument.

CRIMINAL IS DIFFERENT
Criminal procedure runs on its own rules and its own courts: the criminal page covers charge to appeal, the 14-day window and the absence of any filing fee.

THE DOCUMENTS, DRAFTED
The litigation documents page sets out a statement of claim, the case management summons, an affirmation in support of an interlocutory summons, an unless order and a notice to admit, with the court fees for each step.

1 The framework

Procedure in the Court of First Instance and the District Court is set by the Rules of the High Court (Cap 4A) and the Rules of the District Court (Cap 336H), which are materially identical, supplemented by practice directions and the Judiciary's case management guidance.

The layers, in order of authority

Layer	What it does	Where to find it
Ordinances	Jurisdiction, limitation, substantive rights, interest and costs powers	e-Legislation; High Court Ordinance (Cap 4); District Court Ordinance (Cap 336); Limitation Ordinance (Cap 347)
Rules of court	The mechanics: commencement, pleadings, discovery, trial, appeal, enforcement	RHC (Cap 4A), RDC (Cap 336H), with forms in Appendix A
Practice directions	How the courts expect the rules to be operated: bundles, case management, e-filing, mediation	Judiciary Legal Reference System
Individual directions	The timetable and requirements for *your* case	The order for directions, CMC order or listing checklist

Three features of the post-2009 regime matter more than any single rule. First, **statements of truth**: pleadings and witness statements must be verified, and a false verification has consequences for the person who signed it. Second, **active case management**: the court sets a timetable at the case management summons or conference and holds the parties to it. Third, **costs follow conduct**: procedural failure is routinely visited in costs, even where the substantive case succeeds.

2 Limitation: the first date to check

Before drafting anything, confirm the claim is in time. The Limitation Ordinance (Cap 347) sets the periods; a claim issued outside them is vulnerable to a limitation defence that no amount of procedural skill can cure.

Common limitation periods

Type of claim	Period	Runs from
Simple contract	6 years	Date of breach (or, for a debt payable on demand, the date of demand)
Tort, including negligence	6 years	Date the damage occurred
Personal injuries	3 years	Date of the injury (or knowledge, in the limited cases the statute allows)
Recovery of land	12 years	Date the right to recover accrued
Claim on a deed	12 years	Date of breach
Enforcement of a judgment	12 years	Date of the judgment

Special rules apply to fraud, concealment, mistake, disability, contribution claims between tortfeasors and claims against estates. Treat this table as a prompt to check, never as the answer.

3 Commencing proceedings

Choosing the originating process

Process	Used when	Notes
Writ of summons	There is a substantial dispute of fact; the usual vehicle for contract, tort, debt and property claims	Must be indorsed with a statement of claim or a concise endorsement of the nature of the claim; valid for service for 12 months, extendable
Originating summons	The dispute is essentially one of construction or law, with little or no factual dispute	Used for trusts, wills, land, and many companies matters; evidence by affidavit
Petition	Winding-up, bankruptcy, election petitions, and certain matrimonial matters	Prescribed forms and advertisement requirements; strict timetables
Originating motion	Appeals and statutory applications directed to be made by motion	Check the specific ordinance or rule that permits it

Service and acknowledgment

- A writ must be served within **12 months** of issue unless renewed. Diarise the expiry at issue, not at the point of attempted service.
- An individual defendant in Hong Kong may be served personally, by registered post, or by insertion into the defendant's letter box. Companies are served at their registered office.
- Service outside Hong Kong requires the court's permission, or is permitted without permission under the specific heads in Order 11.
- The defendant acknowledges service within **14 days** of service of the writ, indicating whether the claim is contested. Failure to acknowledge opens the door to default judgment.

THE ENDORSEMENT TRAP

A writ indorsed with a bare endorsement of claim must be followed by a statement of claim. If the statement of claim is not indorsed on or served with the writ, it must be served within 14 days after the defendant gives notice of intention to defend. Missing that date can lead to the claim being struck out — and the limitation period may already have expired.

Court fees by step — High Court and District Court

Step	High Court	District Court	Note
Sealing a writ or originating process	**HK$1,045**	**HK$630**	Paid when the writ is issued, not when it is drafted
The same, filed electronically	HK$835	HK$505	A discount for e-filing; the saving is about a fifth
Setting down for trial	**HK$1,045**	**HK$630**	Payable when the case is set down, and a case can be set down long after the writ
Filing a defence, a reply or any other pleading	No fee	No fee	There is no charge for defending, which surprises clients who expect one
Interlocutory summons or application	No separate fee in most cases	No separate fee in most cases	Check the current Schedule before quoting a figure for an unusual application
Copying: Registry photocopy per page · certified copy per page	HK$4 · HK$5.5	HK$4 · HK$5.5	The rate is set in Cap 4D and Cap 336C; a 300-page bundle of copies is a real cost
Search of a court file	HK$18	HK$18	Per search

A defended High Court trial therefore costs HK$1,045 to start and HK$1,045 to set down — HK$2,090 in court fees for a case that may run for years, against legal costs measured in hundreds of thousands. Say so at the first meeting: the court fees are never the reason a case is not brought, and clients assume the opposite.

4 Pleadings

Pleadings define the battleground. Only material facts belong in them — the evidence that proves those facts belongs in witness statements and documents.

Pleading timetable (RHC Order 18)

Document	Deadline	Content
Statement of claim	With the writ, or within 14 days after notice of intention to defend	Material facts, the cause of action, the remedy sought, interest and any statutory basis
Defence	Within 28 days after the time for acknowledging service expires, or after service of the statement of claim, whichever is later	Admissions, denials, non-admissions; positive case; limitation and other defences must be pleaded
Counterclaim	With the defence	Its own statement of the defendant's case, with the same Particulars as a claim
Reply and defence to counterclaim	Within 14 days after service of the defence	Only what is necessary to answer new matter; do not repeat the claim
Further and better particulars	As requested or ordered	Clarify a pleaded case; not a substitute for discovery or evidence
Amendment	Once without permission before close of pleadings; thereafter with consent or leave	Amendments relate back to the original date for limitation purposes in the limited circumstances the rules allow

Every pleading must be verified by a statement of truth and filed within the same period as service. Points not pleaded are, subject to the court's discretion, not available at trial — a point that decides more cases than most practitioners expect.

5 Interlocutory applications

The applications you will be asked to prepare

Application	When it is used	Practical points
Default judgment (O.13, O.19)	Defendant fails to acknowledge service or to serve a defence	Liquidated claims are entered administratively; unliquidated damages require an application to the court. The defendant may apply to set aside.
Summary judgment (O.14)	Defendant has no real prospect of defending	Supported by affidavit evidence; the court may give judgment or leave to defend, conditional or unconditional.
Striking out (O.18, r.19)	Pleading discloses no reasonable cause of action, is scandalous, or is an abuse of process	Usually a last resort; the court will consider whether amendment could cure the defect.
Security for costs (O.23)	Plaintiff is outside the jurisdiction or otherwise within the rule	Evidence of impecuniosity and the merits; a stay follows until security is provided.
Interim injunction (O.29)	To preserve the position until trial	Serious question to be tried, balance of convenience, cross-undertaking in damages; full and frank disclosure is essential.
Unless order	To compel compliance with a direction	The sanction is automatic on non-compliance; relief requires an application and an explanation.

6 Case management after the CJR

Once pleadings close, the court takes control. The sequence is fixed and the dates are short.

- **Close of pleadings.** The last pleading served, or the time for it expiring.
- **Timetabling Questionnaire within 28 days.** Each party files and serves a TQ proposing directions, and every legally represented party also files a mediation certificate confirming that mediation has been explained and considered (PD 5.2 and PD 31).
- **Agree if you can.** Where the parties agree all directions, the plaintiff files a **consent summons** for approval.
- **Case Management Summons if you cannot.** Within 14 days of receiving the other side's TQ or of the TQ period expiring, the plaintiff takes out a case management summons, returnable in not less than 14 days, so the court can give directions.
- **Directions.** The court fixes a timetable — discovery, witness statements, expert evidence, a milestone date, a pre-trial review and the trial — and may fix a CMC with a listing questionnaire and CMC bundle.
- **Compliance.** Extensions require grounds. Milestone dates are not advisory: failure to attend or comply can lead to the claim or defence being struck out.

THE DATE THAT CATCHES PEOPLE OUT

The 28-day TQ clock runs from *close of pleadings*, not from the date someone remembers the defence was served. And the 14-day CMS clock runs from receipt of the other side's TQ. Both are short, both are enforced, and both are the kind of date that should be entered in the diary when the defence is served.

7 Discovery and evidence

- **List of documents.** Each party discloses the documents in its possession, custody or power that are relevant to the matters in question, using the prescribed list form (Forms 26 and 27 in the District Court practice). The list states which documents are disclosed and which are objected to, with the ground.
- **Inspection.** The other side may inspect and copy disclosed documents. Privilege — legal advice, litigation privilege, without prejudice — must be claimed expressly and correctly.
- **Specific discovery and interrogatories.** Available on application where the standard obligation is insufficient. Interrogatories must be necessary for disposing of the case or saving costs.
- **Notices to admit.** Used to narrow issues; silence has consequences in costs.
- **Witness statements.** Exchanged on the timetable; the statement stands as evidence in chief unless the court directs otherwise. Late exchange usually means the witness cannot be called without leave.
- **Expert evidence.** Requires the court's permission. Parties are encouraged to use a single joint expert; separate experts must address the same list of issues and meet to narrow differences.
- **Bundles.** Prepared after discovery, on the timetable, under PD 5.6 — see the court bundles guide.

8 Trial, costs and appeal

At trial the court hears opening submissions, evidence in chief by adoption of the witness statement, cross-examination, re-examination, and closing submissions. Judgment may be reserved. Costs ordinarily follow the event, but the court has a wide discretion exercised by reference to conduct, offers and procedural history.

After judgment

Step	Rule of thumb	Notes
Costs order	Costs to the successful party, taxed if not agreed	Sanctioned offers and payments under Order 22 can reverse or enhance the costs position; make them early and in writing.
Interest	On the judgment sum from the date of the cause of action or as ordered	Plead the claim for interest; the court will not award what was not sought.
Appeal to the Court of Appeal	Notice of appeal within **28 days** of the judgment or order	Order 59. Appeal does not stay enforcement unless the court orders otherwise.
Appeal to the Court of Final Appeal	Leave required	Either from the Court of Appeal or the CFA; the proposed appeal must raise a matter of great general or public importance, or a substantial and grave injustice.

9 Enforcement

Enforcing a judgment

Method	Use	Notes
Writ of execution (fi fa)	Seizure and sale of goods	Leave needed where more than six years have passed since judgment; the bailiff attends the premises.
Garnishee order	Attachment of money owed to the judgment debtor by a third party, typically a bank	Order nisi, then order absolute; the bank's response determines whether funds exist.
Charging order	Charge over land or shares	Order nisi and absolute; register the charge to protect priority.
Oral examination	Questioning the debtor on assets and means	Often the most effective first step; non-attendance is contempt.
Statutory demand and bankruptcy or winding-up petition	Insolvency pressure	Strict formal requirements; a badly drafted demand can be set aside with costs.

Which method to use is a question of what the debtor has, not of what is most familiar. A search of the debtor before you choose saves more time than any application: land and shares support a charging order, a bank account supports a garnishee, goods in premises support a writ of fi fa, and a debtor whose assets are all in someone else's name supports only an examination — which is also the route to the court's power to imprison.

- **Find the assets**Land Registry and Companies Registry searches, a bankruptcy and litigation search, and whatever the file already shows about the debtor's bank, premises and vehicles.
- **Choose the method**One method that matches an asset beats three applications that do not; applications can be combined, but each has its own hearing and its own costs risk.
- **Issue the process**A writ of fi fa, a garnishee summons, a charging order summons, or an ex parte application for an order that the debtor be examined under Order 49B.
- **Serve personally**The order to attend for examination must be served personally on the debtor; service on a company is on its registered office.
- **Attend the hearing**For a garnishee or charging order, the first hearing is the order nisi — the order to show cause; the order absolute follows if no sufficient cause is shown.
- **Perfect the security**A charging order takes effect against third parties only when it is registered: at the Land Registry for land, in the company's register for shares.
- **Enforce or settle**If the examination shows means, ask the court to order payment by instalments; if it shows evasion, the court has its own powers, set out below.

Writ of fieri facias — Order 46, and Forms 53 to 63 in Appendix A Specimen · example only	
Heading	In the High Court of the HKSAR, Court of First Instance, HCA 1234/2026 — between Kinetic Engineering Limited (judgment creditor) and Sunfield Construction Limited (judgment debtor)
What the writ commands	The bailiff to seize and sell the goods and chattels of the judgment debtor, at the address named in the writ, and to raise from the proceeds the judgment sum, interest and the costs of execution
Which form	A writ of fieri facias must be in whichever of **Forms 53 to 63** in Appendix A fits the case (O.45, r.12). The number turns on whether the judgment is for a sum, for costs only, or for a sum in a foreign currency, so take the current form from the registry rather than from an old precedent folder
Filed before sealing	A praecipe for issue, signed by the solicitor or by the creditor acting in person. The writ is issued when the Registrar seals it (O.46, r.6)
Produced at sealing	The judgment or order on which the writ issues, or an office copy, and — where leave was needed — the order granting leave (O.46, r.6(4))
When leave is needed	Six years or more since the judgment; any change in the parties entitled or liable to execution; execution against a deceased debtor's assets; a condition said to have been fulfilled; or goods in the hands of a receiver or sequestrator (O.46, r.2). The application is ex parte on affidavit, and the leave lapses if the writ is not issued within a year
The sum in the writ	Judgment of 12 March 2027 for HK$2,850,000, interest under s 49A to the date of issue, and costs of HK$85,000 — the total is stated on the face of the writ
The address	The writ names the premises: Unit 8, 11/F, Kin Ho Industrial Building, Tuen Mun. The bailiff does not search the territory, so a writ for the wrong address comes back "no goods" and the deposit is spent for nothing
What may be seized	Goods and chattels to the value of the judgment debt and the expenses of execution, provided they belong to the debtor. Goods held on hire purchase, or under a retention of title clause, belong to someone else and are not the debtor's to take
How it ends	The goods are removed and sold, usually at auction. The proceeds pay the bailiff's expenses first, then the judgment creditor, and any surplus is returned to the debtor
How long it lasts	Valid for **12 months** from the date of issue. The court may extend it for 12 months at a time, and the extended writ must be sealed or a notice in Form 71 served on the bailiff (O.46, r.8)
The return	Either party may require the bailiff to endorse on the writ how it was executed and to send a copy, so the file shows what was seized and what was recovered (O.46, r.9)
Fee on sealing	**HK$1,045** in the High Court (Cap 4D, item 16(b)) · **HK$630** in the District Court (Cap 336C, item 16(b))
The bailiff's deposit	Before the bailiff attends, a deposit for travelling expenses and security: **HK$4,400** for Hong Kong and Kowloon, **HK$4,800** for the New Territories. It is used up on each attempt whether or not anything is recovered, and a further deposit may be required
What it cannot reach	Money in a bank account (a garnishee), land or shares (a charging order), or a salary before it is paid. Goods in a third party's name need an examination first, or a different application altogether

HK$1,045 HC / HK$630 DC to seal, plus the bailiff's deposit · valid 12 months and it must name the premises · the deposit is spent on every attempt, successful or not, so take the address from a search or an examination rather than from the debtor's letterhead

Order for the examination of the judgment debtor — Order 49B, rule 1 Specimen · example only	
Heading	In the High Court of the HKSAR, Court of First Instance, HCA 1234/2026 — between Kinetic Engineering Limited (judgment creditor) and Sunfield Construction Limited (judgment debtor)
Application	Ex parte application by the judgment creditor under Order 49B, rule 1, supported by the affirmation of CHOW Ka Man, Karen
The judgment	Judgment dated 12 March 2027 for HK$2,850,000, interest under s 49A, and costs of HK$85,000 — unsatisfied in whole or in part
What the court orders	That the judgment debtor be examined under Order 49B, rule 1A before a Master in Chambers, High Court Building, on 14 May 2027 at 10.00 am
Service	The order is to be **served personally** on the judgment debtor not less than 7 days before the hearing, with the affirmation in support
Documents to produce	Bank statements for the last 12 months for every account; the last two profits tax returns and audited accounts; the register of members and any share certificates held; the tenancy or mortgage documents for the Tuen Mun premises; the vehicle registration documents; and the MPF annual statements
The alternative in rule 1(1)(b)	Where there is reason to believe that an order to appear will be ineffective — the debtor has changed address, failed to attend before, or is about to leave Hong Kong — the court may instead order his arrest and production before the court by the end of the next day
The examination itself	The debtor must make a full disclosure of all his assets, liabilities, income and expenditure, and of the disposal of any assets or income, and must answer every question put to him — rule 1A(2)
If the debtor does not attend	Non-attendance is contempt of court; the court may issue a warrant, and the costs of the attendance are added to the judgment debt
What follows	If the court is satisfied that the debtor can pay, has disposed of assets to avoid the judgment, or has wilfully failed to disclose or to answer, it may order **imprisonment for a period not exceeding 3 months**, and may also order him to satisfy the judgment in the manner the court thinks fit — rule 1B
Where the debtor is bankrupt	Leave under s 12 of the Bankruptcy Ordinance is needed before the court will entertain an application for imprisonment — *V Capital Limited v Margaret Chiu* [2024] HKCFA 31

No filing fee for the ex parte application · personal service is not a formality: an order served on the company's registered office rather than on the debtor personally will not support a committal · the 3-month maximum is a ceiling, not a sentence

Charging order nisi over land — Order 50 Specimen · example only	
Heading	HCA 1234/2026 — Kinetic Engineering Limited v Sunfield Construction Limited; and in the matter of the interest of the judgment debtor in Flat 21A, Tower 2, Riviera Gardens, 8 Sai Lau Kok Road, Tsuen Wan
Property	The flat, held by the judgment debtor as sole registered owner under a Government lease and a memorial registered at the Land Registry
What the summons seeks	An order charging the debtor's interest in the flat with payment of the judgment sum, interest and costs
The order nisi	That the judgment debtor show cause before the Master on 4 June 2027 why a charging order should not be made absolute — the nisi stage protects the debtor and any secured creditor with a prior claim
Who is served	The judgment debtor, and any mortgagee or other person with a registered interest, because their priority is what the order may affect
The order absolute	If no sufficient cause is shown, the order is made absolute and the charge takes effect from the date of the nisi order, not the date of the absolute order
Registration	The charging order is registered at the Land Registry against the memorial; until it is registered the creditor has an order but not a protected charge
What it does not do	It does not sell the property. Sale needs a further order for sale, which is a separate application and a separate hearing
If the debtor becomes bankrupt	The charge is vulnerable to the bankruptcy: registration and timing decide whether the creditor keeps priority over the trustee
Court fee	Charged on the court's scale for the summons; the costs of registration at the Land Registry are additional

Nisi, then absolute, then registered, then an order for sale — four steps, not one · the charge dates from the nisi order, so the date of the first hearing matters more than the date of the last

Garnishee order nisi — Order 49, attaching a bank balance Specimen · example only	
Heading	HCA 1234/2026 — Kinetic Engineering Limited v Sunfield Construction Limited; between the judgment creditor and Harbour Commercial Bank Limited (garnishee)
What is attached	All sums due or accruing due from the garnishee to the judgment debtor, up to the amount of the judgment, interest and costs
Why a bank	The account is a debt owed to the debtor; a garnishee order reaches it without the bailiff attending any premises
The order nisi	That the garnishee show cause on 21 May 2027 why it should not pay the attached sum to the judgment creditor — the bank must first state what it holds
What the bank answers	The account number, the balance as at the date of service, and any prior claim — a joint account, a trust account or a solicitor's client account is not the debtor's money to attach
The order absolute	The bank is ordered to pay the sum to the creditor, and payment discharges the debtor's liability to that extent
Timing trap	The order bites on what is owed when it is served, so a balance moved out the day before leaves nothing to attach — which is why a garnishee is often paired with an examination
Costs	The bank's reasonable costs of complying are usually paid out of the attached sum, ahead of the creditor
Court fee	Charged on the court's scale for the summons

Nisi then absolute · the bank is a party and must be served · a garnishee order cannot reach future earnings or a salary before it is paid — for income, the route is an attachment of income order in family proceedings or an examination and instalment order

THE JUDGMENT SUMMONS NO LONGER EXISTS

The old judgment summons — a summons requiring the debtor to attend and show why he should not be committed for not paying — was replaced by the Order 49B procedure. What survives is the examination: the court orders the debtor to attend and disclose, and only *after* the examination does the question of imprisonment arise, on the three grounds in rule 1B(1) and for no more than **three months**.

Two practical consequences. A committal cannot be obtained as a first step, however old the debt: the examination has to happen first, and the debtor has to be given the chance to disclose and to pay. And where the debtor is already bankrupt, the creditor needs leave under s 12 of the Bankruptcy Ordinance before asking for imprisonment at all — the Court of Final Appeal settled that in *V Capital Limited v Margaret Chiu* [2024] HKCFA 31, on the basis that the whole of Order 49B is execution against the individual debtor while bankruptcy is a collective process.

10 The forms you actually draft

The procedure above is described in steps; these are the documents that carry them. Six of them account for most of what a junior is asked to produce in a defended civil case.

Originating summons — a claim decided on affidavit (O.28) **Specimen · example only**	
Court and number	Court of First Instance · HCMP 1234/2027 — an originating summons is given its own number, separate from any writ action
Parties	CHENG Mei Ling, as beneficiary of the Cheng Family Trust (plaintiff) v Golden Harbour Trustees Limited (defendant)
When this route is right	Where the claim is decided on the documents — construction of a deed or will, a question of law, most company, trust and probate applications. There are no pleadings, so there is nothing to amend later: the questions asked are the whole case
The questions	"1. Whether on the true construction of clause 7(b) of the trust deed dated 4 June 2012 the trustees may distribute capital to a beneficiary before the age of 25. 2. If not, what distribution (if any) the trustees may lawfully make to the plaintiff"
The relief asked	A declaration answering the questions, and an order that the trustees' costs be met from the trust fund
Evidence	An affidavit in support sworn by the plaintiff's solicitor, exhibiting the trust deed, the correspondence and the trustees' refusal — filed with the summons, not afterwards
Service	On every respondent, with a copy of the affidavit and the exhibits. Each respondent acknowledges service and states whether the application is opposed
What happens next	The court gives directions for further affidavit evidence, and may order cross-examination on the affidavits. The hearing is on the papers unless the court directs otherwise
Fee	**HK$1,045** Court of First Instance · **HK$630** District Court
The trap	An originating summons cannot be used to avoid pleading a disputed issue of fact. If the answer depends on whose account of a meeting is true, the claim belongs in a writ action

Sealing fee HK$1,045 HC / HK$630 DC · affidavit in support filed with the summons · no pleadings, so the questions must be complete and unambiguous before issue

Acknowledgment of service (O.12) Specimen · example only	
What it is	The defendant's first document. It tells the court and the plaintiff that the defendant knows about the action, whether the claim is contested, and where documents may be served
Case	DCCJ 5678/2027 · Harbour & Peak Trading Limited v Sunny Electronics Limited
Filed by	The defendant, within **14 days** after service of the writ, or the time endorsed on the writ if it was served outside Hong Kong
What it says	That the defendant intends to defend the whole claim; that no counterclaim is made (or that one is, and it is to be served separately); the defendant's address for service, and the name and address of its solicitors
Signature	The defendant or its solicitors; a company signs through a director or authorised officer, or by its solicitors
If it is not filed	The plaintiff may enter judgment in default after the 14 days. Filing it late is possible with the court's leave, but the costs of the default application are usually paid by the defendant
If it is filed	The action continues: a defence is due within 28 days of the acknowledgment, or of the time for acknowledging, whichever is later
Fee	**No fee**

14 days from service · no fee · acknowledging service is not defending: the defence is a separate document and its deadline runs from the acknowledgment

Reply and defence to counterclaim — Order 18, rule 3 Specimen · example only	
What it is	The plaintiff's answer to a counterclaim, and its reply to the defence. Where a plaintiff serves both, they must be in **one document**, not two (O.18, r.3(3))
Case	DCCJ 5678/2027 · Harbour & Peak Trading Limited (plaintiff) v Sunny Electronics Limited (defendant)
The counterclaim	Served with the defence on 12 June 2027 — HK$186,000 for defective goods and HK$54,000 for loss of profit
Deadline	Before the expiration of **28 days** after service of the counterclaim, and 28 days after service of the defence for the reply (O.18, r.3(4))
Whether to reply at all	A reply is served only where it is needed to plead new matter — performance, release, limitation, fraud or any fact that would otherwise take the other side by surprise (O.18, r.8). If there is no reply, issue is joined on the defence automatically (O.18, r.14), which is often the better course
Heading	"REPLY AND DEFENCE TO COUNTERCLAIM" under the title of the action and the case number, followed by the plaintiff's solicitors and address for service
The reply	"1. Paragraphs 1 to 4 of the Defence are admitted. 2. Paragraph 6 is denied: the goods were inspected and accepted on 4 May 2027." It answers the defence paragraph by paragraph and adds nothing that belongs in the statement of claim
The defence to counterclaim	"1. The contract is admitted. 2. The term relied on is denied. 3. Any defect was caused by the defendant's storage after delivery. 4. Further, the plaintiff relies on its claim in this action by way of set-off." It is pleaded as if the counterclaim were a statement of claim and the plaintiff were the defendant (O.18, r.18)
Statement of truth	Required — every pleading must be verified (O.41A, r.2). "I believe that the facts stated in this Reply and Defence to Counterclaim are true." A pleading without it may be struck out (O.41A, r.6)
Signature	By the plaintiff's solicitor in his own name, or by a director or other senior officer of the plaintiff company signing the statement of truth (O.41A, r.3)
What it cannot do	It cannot introduce a new claim — that needs an amendment — and no pleading after it may be served without leave (O.18, r.4)
Close of pleadings	**14 days** after service of this document (O.18, r.20), which starts the 28-day clock for the timetabling questionnaire
Fee	**No fee**

28 days, not 14 — the 14-day figure still printed in old tables predates the 2008 amendment · no fee · a reply that merely repeats the statement of claim is worse than no reply, because it gives the other side a target

Timetabling Questionnaire — PD 5.2, Appendix A Specimen · example only	
When	Within **28 days after close of pleadings** — the last pleading served, or the time for serving it expiring
Who files	Every party. A legally represented party also files a mediation certificate confirming that mediation has been explained to the client and considered (PD 31)
Case	DCCJ 5678/2027 · claim HK$486,000 for goods sold and delivered; defence and counterclaim for defective goods
Statement of issues	"1. Whether the goods conformed to the contract. 2. Whether notice of the defect was given within a reasonable time. 3. The amount of any set-off"
Witnesses	Plaintiff: its sales manager. Defendant: its technical director and one independent inspector. Expert evidence: one inspection report, with the expert to be called only if the reports differ
Directions sought	Discovery within 28 days; inspection within 14 days after; exchange of witness statements within 56 days; a case management conference or a trial date with a two-day estimate
Mediation	Certificate stating that mediation has been explained; the parties are willing to attempt it after discovery and within 28 days of the certificate
Fee	**No fee**

28 days after close of pleadings · no fee · every represented party must also file the mediation certificate, and a TQ filed without it is treated as incomplete · the proposed timetable is what the court adopts, so propose dates you can meet

Consent summons — PD 5.2, Appendix B Specimen · example only	
When it is used	Where the parties agree **all** the directions. Filed with the TQs, so the court can give directions on paper without a hearing — which is cheaper and quicker than a case management summons
Case	DCCJ 5678/2027 · both parties' TQs propose the same timetable
What it asks	"By consent, that: (1) discovery by 30 June 2027; (2) inspection by 14 July 2027; (3) witness statements exchanged by 1 September 2027; (4) the action be set down for trial with a two-day estimate; (5) costs in the cause"
Draft order	The same directions attached as a draft order, in the form the court can initial and seal
Signatures	Signed by or for every party — a consent summons signed by one side only is a summons, not a consent
If the court does not approve	It lists the summons for hearing, or gives different directions. A consent order that the court has not made binds nobody
Fee	**No separate fee** in most cases

No fee · signed by every party, with a draft order attached · if any direction is disputed, it is a case management summons, not a consent summons

Request for further and better particulars — a letter, not a form	Specimen · example only
When to send it	As soon as the pleading is served and the gap is visible. Ask early: a request made after the timetable is set is met with "you should have asked sooner", and the costs argument is lost before it starts
Address the pleading	Identify the document and the paragraph: "Statement of Claim dated 3 May 2027, paragraph 6"
Ask for particulars, not evidence	Not "give us all documents about the meeting" (that is discovery) but "state the date, place and persons present at the meeting referred to in paragraph 6, and identify the term of the contract said to have been breached"
The request	Numbered, one point per number, each tied to a pleaded allegation that is too general to be answered
Response time	Ask for a reply within **14 days**. If none comes, the next step is an application for an order, not a second letter
What it cannot do	It cannot be used to find out the other side's evidence, to take the case piece by piece, or to delay the timetable
Fee	**No fee** — it is correspondence, not a filing

No fee · 14 days to answer · particulars plead the case more precisely; they do not disclose documents, which is discovery, and they do not replace a defence

11 Worked example: undefended debt claim

EXAMPLE — HK$600,000 UNPAID INVOICES

Facts: A Hong Kong trading company supplied goods to a local retailer. Three invoices, HK$600,000 total, unpaid. No dispute about delivery; the retailer has stopped responding.

- **Day 0:** issue the writ, indorsed with a statement of claim, claiming the sum, interest at contractual or judgment rate, and costs. Check limitation: six years from each invoice due date.
- **Day 1–14:** serve the retailer at its registered office. Obtain the company search and the business registration particulars before issuing.
- **Day 15–29:** no acknowledgment of service. Apply for default judgment on the liquidated claim. The application is administrative; no hearing.
- **Day 30:** judgment entered. Write to the debtor with a demand and a short deadline; in practice this recovers a proportion of such debts.
- **Day 45:** if unpaid, issue a writ of fi fa and request an oral examination. The examination usually reveals the bank account, which then supports a garnishee application.
- **Day 60–90:** garnishee order nisi against the bank, then absolute; or a charging order over the debtor's flat.

What a paralegal owns in this file: the company search, the indorsement, service evidence, the default judgment application, the enforcement schedule, and a costs note for each step. The legal judgement — whether the debt is disputed, whether to settle — stays with the solicitor.

12 Worked example: contested claim to trial

EXAMPLE — DEFECTIVE BUILDING WORKS, HK$2.4 MILLION

Facts: Owner sues contractor for defective renovation works. Contractor alleges the owner's variations caused the defects and counterclaims HK$400,000. Both sides instruct experts.

Procedural timetable in the example

Stage	Timing	Document
Issue	Month 0	Writ with indorsed statement of claim, interest and costs
Acknowledgment	Month 0 + 14 days	Acknowledgment of service indicating intention to defend
Defence and counterclaim	Month 1	Defence, counterclaim, statement of truth
Reply and defence to counterclaim	Month 1 + 14 days	Reply; close of pleadings follows
Timetabling Questionnaire	Month 2	TQ plus mediation certificate (PD 5.2, PD 31)
Case management	Month 2 + 14 days	Consent summons if agreed; otherwise case management summons
Discovery	Per directions, typically 6–8 weeks	Lists of documents, inspection, any specific discovery application
Witness statements	Per directions	Exchange simultaneously; statements stand as evidence in chief
Expert evidence	Per directions	Permission, joint list of issues, experts' meeting, reports, joint statement
Pre-trial review	2–3 months before trial	Listing questionnaire, updated chronology, bundle readiness
Trial	Month 14–18	Bundle lodged 72 hours before (PD 5.6); core bundle if over 100 pages
Costs	After judgment	Statement of costs, taxation or agreed sum; sanctioned offers considered

The dates in the right-hand column are not free-floating: each one is either in the rules or fixed by the court. The file should carry a two-column timetable — *ordered date* and *actual date* — reviewed at every step.

13 What happens when a step is missed

Consequences of default

Failure	Likely consequence
No acknowledgment of service or defence	Default judgment; setting aside requires an application and usually a draft defence with a real prospect of success
Late statement of claim	Claim may be struck out; an extension requires leave, and limitation may have expired
Late witness statement	Witness may not be allowed to give evidence without leave; costs sanction
Non-compliance with an unless order	Automatic strike out; relief requires an application supported by evidence
Failure to attend a CMC, PTR or milestone date	Claim or defence may be struck out; costs
Late bundle or skeleton	Adjournment, wasted costs, or the court proceeding without the material

THE PROFESSIONAL POINT

Relief from sanctions is discretionary and increasingly hard to obtain. The reliable protection is not a good explanation after the event; it is a diary system that produces the date before it passes, and an early application for an extension made *before* the deadline rather than after it.

14 Sources and further reading

- Rules of the High Court (Cap 4A); Rules of the District Court (Cap 336H).
- High Court Ordinance (Cap 4); District Court Ordinance (Cap 336); Limitation Ordinance (Cap 347).
- Practice Direction 5.2 (case management); PD 31 (mediation); PD 5.6 (trial bundles).
- Judiciary, *Guide to Case Management* and the Resource Centre for Unrepresented Litigants guidance on the Civil Justice Reform.

Litigation documents, filled in

LITIGATION · SPECIMENS

The civil procedure guide sets out the sequence; the court bundles guide covers what goes before the judge. This page is the paperwork in between, drafted.

THE SUMMONS HAS CHANGED ITS NAME

What practitioners still call the **summons for directions** is now the **case management summons** under Order 25. Since 2009 the rule requires each party to complete a questionnaire within 28 days after pleadings are deemed closed; only if the parties cannot agree directions does the plaintiff take out the summons, returnable in not less than 14 days. Calling it a summons for directions is harmless in the office and wrong on the face of the document.

1 Where each document sits

The sequence, with the documents in place

Step	Document	When
Issue	Writ of summons, indorsed with a short statement of claim or a note that one will follow	Start of the action
Pleadings	Statement of claim; defence; reply	Claim within **14 days** after notice of intention to defend; defence within **28 days**
Close of pleadings	—	14 days after the defence, or after the reply
Case management	Questionnaire, then **case management summons** if directions are not agreed	Questionnaire within **28 days** after close; summons returnable in not less than 14 days
Directions	**Summons for directions** (the old name for the case management summons, and still the vehicle for directions outside that track)	When directions are needed; returnable before a Master
Interlocutory applications	Summons supported by an **affirmation**	As the directions timetable requires
Non-compliance	**Unless order**, or an application for one	When a direction is missed
Narrowing issues	**Notice to admit facts** or documents	Not later than **21 days** after the action is set down
Trial	Setting down, notification, bundle	After directions are complied with

2 Statement of claim

Statement of claim — Order 18 Specimen · example only	
Heading	In the High Court of the Hong Kong Special Administrative Region, Court of First Instance, Action No. 1234 of 2026
Parties	Between Kinetic Engineering Limited (plaintiff) and Sunfield Construction Limited (defendant)
1. The parties	The plaintiff is a company carrying on business as a specialist engineering subcontractor. The defendant is a main contractor engaged on the West Kowloon redevelopment project.
2. The contract	By a subcontract dated 14 March 2025, the plaintiff agreed to design, supply and install mechanical services at the project for HK$12,400,000, on the terms of the defendant's standard subcontract, including clause 24 (payment within 30 days of a certified interim payment).
3. Performance	The plaintiff completed the works on 30 September 2026. The architect certified completion on 8 October 2026 and issued interim certificates 14, 15 and 16, totalling HK$3,150,000.
4. The breach	Despite written demands dated 2 and 20 October 2026, the defendant has paid only HK$300,000, leaving HK$2,850,000 outstanding. Clause 24 provides for interest at 2% per month above the best lending rate on late payment.
5. Loss and damage	Particulars: (a) unpaid certified sums HK$2,850,000; (b) interest under clause 24 from the due date of each certificate; (c) the plaintiff has borrowed at 8.5% per annum to fund the shortfall, particulars of which will be given.
6. Relief	The plaintiff claims: (a) HK$2,850,000; (b) contractual interest; (c) interest under s 49A of the High Court Ordinance (Cap 4) or under the court's jurisdiction; (d) costs; (e) further or other relief.
Statement of truth	"I believe that the facts stated in this statement of claim are true." Signed by a director of the plaintiff's solicitors, 18 November 2026
Service	Served with the writ / within 14 days after the defendant gives notice of intention to defend
Court fee	None for the statement of claim itself — the fee was paid on sealing the writ

Every element of the cause of action must be pleaded, with particulars of the breach and the loss · plead the contract term relied on, not the contract in full · a statement of truth is required on the pleading, signed by the party or its solicitor

3 Case management summons

Case management summons — Order 25 Specimen · example only	
Heading	HCA 1234/2026 · in the matter of Kinetic Engineering Limited v Sunfield Construction Limited
Summons	Let all parties attend before the Master in Chambers, High Court Building, on 12 February 2027 at 10:00 am on the hearing of an application by the plaintiff for the directions set out below
1. List of documents	Each party to file and serve a list of documents within 28 days, with inspection within 7 days of a request
2. Witness statements	Witness statements of fact to be exchanged within 10 weeks; any witness not so exchanged not to be called without leave
3. Expert evidence	Leave to call one quantity surveying expert each, reports to be exchanged within 16 weeks, and a joint statement of issues within 21 days after exchange
4. Amendments	Any application to amend to be made within 21 days
5. Setting down	The plaintiff to be at liberty to set the action down for trial on the expiry of the timetable, estimated length 6 days
6. Trial	Trial in the Court of First Instance, with a pre-trial review 8 weeks before the trial date
7. Costs	Costs of the summons in the cause
Return date and service	Returnable in not less than 14 days; served on the defendant's solicitors with the draft directions and the questionnaire
Court fee	HK$1,045 to set a summons down for hearing in the Court of First Instance (HK$630 in the District Court); confirm with the registry whether the fee falls due on issue or on setting down

The questionnaire is filed by each party within 28 days after pleadings close · if directions are agreed, the parties lodge a consent summons instead and no hearing is needed · attach a draft timetable to the summons, because the master will work from it

4 The summons for directions

This is the document people still call by its old name. Until **2 April 2009** Order 25 required the plaintiff to take out a *summons for directions* after the pleadings closed. The Civil Justice Reform renamed the rule **case management summons and conference**, and a summons for directions already issued was deemed to be a case management summons. The name survives in practice, on court forms for litigants in person, and in older files — so it is worth having one filled in, provided you know which of the two you are actually issuing.

TWO ROUTES, ONE PURPOSE

Where the PD 5.2 track applies — pleadings closed, questionnaires exchanged, no agreed timetable — the plaintiff takes out the case management summons, returnable in not less than 14 days. A **summons for directions** is the same animal in older dress, and is still the right vehicle where directions are needed for a specific step outside the case management track: discovery against a third party, a split trial, expert evidence, or a directions hearing the court has itself ordered.

Summons for directions — Order 25, returnable before a Master	Specimen · example only
Heading	HCA 1234/2026 · between Kinetic Engineering Limited (plaintiff) and Sunfield Construction Limited (defendant)
Document	SUMMONS FOR DIRECTIONS
Filed by	The plaintiff, by its solicitors, on 5 March 2027
Return date	Before Master Chan, in chambers, on 26 March 2027 at 9:30 am — 21 days after issue
Directions sought 1 — documents	That the defendant serve its list of documents within 14 days, and give inspection within 7 days after service of the list
Directions sought 2 — witnesses	That the parties exchange witness statements simultaneously within 8 weeks, and that any witness not so exchanged may not be called without leave
Directions sought 3 — experts	That each party have leave to call one quantity surveyor on quantum, that the reports be exchanged within 4 weeks after the witness statements, and that the experts meet and produce a joint statement of the issues on which they agree and disagree
Directions sought 4 — trial	That the action be tried by a judge alone, with an estimate of 4 days, and that the trial bundle be lodged not less than 14 days before the trial in accordance with the practice direction on bundles
Directions sought 5 — costs and liberty	That the costs of this summons be costs in the cause, and that there be liberty to apply
Grounds	The pleadings closed on 12 February 2027; the parties have exchanged timetabling questionnaires and agree on documents and witnesses but not on expert evidence or the length of trial
Evidence in support	Affirmation of CHOW Ka Man, Karen, dated 5 March 2027 (the specimen at section 5), exhibiting the pleadings, the two questionnaires and the correspondence on experts
Service	Served on the defendant's solicitors with the affirmation and the questionnaires; a case management summons must be returnable in not less than 14 days (O.25 r.1)
Filing fee	**HK$1,045** in the Court of First Instance (HK$835 by electronic filing); **HK$630** in the District Court (HK$505 electronic) — the fee for setting down a summons for hearing
What comes out of it	An order giving the directions, with a timetable; breach of any direction is then met by an application for an unless order

A directions summons is not an originating process: it does not start the action and cannot add a party · the timetable it produces is the document the rest of the case runs on, so make every date realistic — an unachievable direction becomes an unless order against your own client · if the PD 5.2 track applies, issue the case management summons instead and say so in the covering letter

5 Affirmation in support of an interlocutory summons

Affirmation — Order 41, in support of a summary judgment summons Specimen · example only	
Heading	HCA 1234/2026 · between Kinetic Engineering Limited (plaintiff) and Sunfield Construction Limited (defendant)
Deponent	CHOW Ka Man, Karen, of Flat 15C, 20 Fortress Hill Road, Hong Kong, a director of the plaintiff
Opening	"I, CHOW Ka Man, Karen, of the above address, affirm as follows. I am a director of the plaintiff and have the conduct of this matter on its behalf. The facts stated in this affirmation are within my own knowledge save where stated otherwise, and are true."
1. The contract	I refer to the subcontract dated 14 March 2025, exhibited to this affirmation marked "KCM-1". Clause 24 provides for payment within 30 days of certification and interest on late payment.
2. Certification	Interim certificates 14, 15 and 16 were issued on 14 July, 28 August and 12 September 2026, exhibited collectively as "KCM-2", totalling HK$3,150,000.
3. Payment	The defendant paid HK$300,000 on 30 September 2026. The balance of HK$2,850,000 remains outstanding despite two written demands, exhibited as "KCM-3".
4. No defence	I am not aware of any notice of set-off, withholding notice or dispute served by the defendant under the subcontract, and none has been pleaded.
5. Belief	I believe that the defendant has no defence to this claim and that the plaintiff is entitled to judgment under Order 14.
Jurat	Affirmed at Hong Kong on 18 November 2026. Before me: [signature], a solicitor of the High Court of the Hong Kong Special Administrative Region practising in Hong Kong.
Exhibits	KCM-1 subcontract; KCM-2 certificates 14 to 16; KCM-3 demands and proof of posting

Affirm rather than swear where the deponent has no religious belief: the wording above is the affirmation form · every exhibit must be marked and physically attached, and the jurat completed before the affirmation is filed · there is no filing fee for an affirmation, and solicitors holding practising certificates may administer it (LPO s 7A)

6 Unless order

Unless order — drawn order for approval Specimen · example only	
Heading	HCA 1234/2026 · Kinetic Engineering Limited v Sunfield Construction Limited
Recital	Upon the order of the Master dated 12 February 2027 requiring the defendant to file and serve its list of documents within 28 days, and upon the defendant's failure to comply
Order 1	Unless the defendant files and serves its list of documents in compliance with the order of 12 February 2027 by 4:00 pm on 26 April 2027, the defence be struck out and the defendant be debarred from defending
Order 2	In the event that Order 1 takes effect, the plaintiff be at liberty to enter judgment for HK$2,850,000, together with interest and costs to be assessed
Order 3	The defendant to pay the plaintiff's costs of the application in any event, summarily assessed at HK$18,500
Order 4	Liberty to apply; the defendant's solicitors to draw up and lodge the order for sealing
Deadline stated	A date and a time, not "within 14 days" — an unless order must be capable of being complied with exactly
Court fee	None for the order itself; the summons that produced it was set down on payment of HK$1,045 in the Court of First Instance (HK$835 by electronic filing), or HK$630 in the District Court

An unless order is self-executing: once the deadline passes, the sanction takes effect without a further hearing · the sanction must match the breach and be proportionate · diarise the compliance date for both parties, and check compliance on the day rather than the day after

7 Witness statement — Order 38

A witness statement is the evidence a witness would give orally, written down and signed. Under Order 38, rule 2A the court directs the parties to exchange them, and the statement then stands as the witness's evidence in chief — the witness is not asked to repeat it from the box, and is cross-examined on it. Two rules follow from that. It is evidence, so it contains only what the witness can speak to, and it ends with a statement of truth. And if it is not exchanged by the date in the directions, the witness cannot be called at all.

Witness statement of fact — Order 38, rule 2A Specimen · example only	
Heading	In the High Court of the HKSAR, Court of First Instance, HCA 1234/2026 — between Kinetic Engineering Limited (plaintiff) and Sunfield Construction Limited (defendant)
Title	Witness statement of TSE Ho Yin, Michael
Witness particulars	TSE Ho Yin, Michael, project manager, of 18C, Block 4, Sunrise Court, 21 Tai Kok Tsui Road, Kowloon — employed by the plaintiff, not a party to the action
Opening words	"I, TSE Ho Yin, Michael, of the above address, will say as follows:" — first person, numbered paragraphs
Paragraph 1 — who I am	Employed by the plaintiff since March 2021 as a project manager; I was responsible for the plaintiff's works under the subcontract from its start to completion
Paragraph 2 — the contract	The subcontract dated 14 March 2025 for the design, supply and installation of mechanical and electrical services at the Tuen Mun site; my signature appears for the plaintiff
Paragraph 3 — performance	The works were completed on 30 September 2026; I attended the handover inspection and signed the completion record at "THY-1", pages 14 to 19
Paragraph 4 — certification	The architect issued interim certificate no. 9 on 8 October 2026 certifying HK$2,850,000 for the plaintiff's works — "THY-1", pages 20 to 22
Paragraph 5 — non-payment	Of that sum the defendant paid HK$300,000 on 21 October 2026; nothing further has been paid, and I have seen the plaintiff's bank statements for the period
Paragraph 6 — the site meeting	At the site meeting on 12 November 2026 the defendant's project director, Mr NG, told me that payment was being held "until the employer pays us". I speak to what I heard, not to the defendant's accounts
Paragraph 7 — documents	The documents I refer to are in the exhibit bundle "THY-1", which are true copies of documents I have seen
Statement of truth	"I believe that the facts stated in this witness statement are true." Signed and dated
Signature and date	Signed by TSE Ho Yin, Michael, on 16 January 2027
Exchange	Exchanged with the defendant's statements on 16 April 2027, within the 10 weeks allowed by the order of 12 February 2027

No filing fee · the statement is served, not filed, unless the court orders otherwise · it stands as evidence in chief, so the witness must be available to be cross-examined · a witness whose statement is not exchanged inside the timetable cannot be called, and that sanction is enforced, not waived as a matter of course

Affirmation in support of an application for an unless order Specimen · example only	
Heading	In the High Court of the HKSAR, Court of First Instance, HCA 1234/2026 — between Kinetic Engineering Limited (plaintiff) and Sunfield Construction Limited (defendant)
Title	Affirmation of CHOW Ka Man, Karen, affirmed on 2 April 2027 in support of the plaintiff's summons for an unless order
Deponent	CHOW Ka Man, Karen, solicitor, of Messrs Cheng & Lau, 30/F, Wing On House, 71 Des Voeux Road Central, Hong Kong — the solicitor with the conduct of the action for the plaintiff
What the application seeks	An order that the defence be struck out and judgment entered for the plaintiff unless the defendant serves its list of documents within **7 days** of service of the order
Paragraph 1 — the order	The order of Master Chan dated 12 February 2027 directed the defendant to file and serve its list of documents within 28 days, that is by 12 March 2027 — "CKM-1", page 1
Paragraph 2 — what was done	The plaintiff served its own list on 9 March 2027; the defendant's list has not been served, and inspection of the plaintiff's documents has not been requested
Paragraph 3 — the reminders	Letters of 16 and 23 March 2027 and a telephone call on 30 March 2027, in which the defendant's solicitor said the list was "being finalised" — "CKM-1", pages 2 to 6
Paragraph 4 — the history	An extension of 14 days was granted by consent on 11 March 2027; this application follows the expiry of the extended date, not the original one
Paragraph 5 — prejudice	Without the defendant's documents the plaintiff cannot complete the witness statements due on 23 April 2027 or instruct its quantity surveying expert, and the trial date is at risk
Paragraph 6 — why an unless order	The breach is not a misunderstanding: the defendant has had the order for seven weeks, has taken the benefit of one extension and has given neither an explanation nor a date. A further ordinary order would be met in the same way
Paragraph 7 — the alternative	If the court considers a sanction premature, the plaintiff asks in the alternative for an order limited to the documents in the categories listed in the schedule
Statement of truth	"I believe that the facts stated in this affirmation are true." Affirmed before a solicitor on 2 April 2027

No filing fee for the affirmation · the court may make the unless order, refuse it, or make an order on terms — usually a final short extension with the sanction attached · an unless order that is not complied with takes effect without a further hearing, so the date must be diarised the day it is sealed

8 Notice to admit

Notice to admit facts and documents — Order 27, rules 2 and 3 Specimen · example only	
Heading	HCA 1234/2026 · Kinetic Engineering Limited v Sunfield Construction Limited
To	The solicitors for the defendant
Notice	"Take notice that the plaintiff requires the defendant to admit, for the purpose of this action only, the facts specified in the schedule to this notice."
1	That the subcontract dated 14 March 2025 was made between the plaintiff and the defendant on the terms exhibited as KCM-1.
2	That the works the subject of the subcontract were completed on 30 September 2026.
3	That the defendant made no withholding notice in respect of certificates 14, 15 or 16.
Documents	The plaintiff also gives notice requiring the defendant to admit the authenticity of the documents in the list served on 12 May 2027, namely the three interim certificates and the architect's completion certificate.
Response	The defendant must admit or refuse each fact, and must challenge authenticity within **21 days** of service, or authenticity is deemed admitted.
Timing and consequence	Served not later than 21 days after the action is set down for trial · a fact admitted is out of dispute, and a fact refused that is later proved costs the refusing party the expense of proving it
Court fee	None

A notice served late is still useful but exposes the party to a costs argument · keep the facts narrow and provable — a notice with twenty contested facts invites a refusal on all of them · an admission binds only in that action

9 Court fees

Court of First Instance and District Court, civil

Item	Court of First Instance	District Court
Sealing a writ of summons or other originating document	**HK$1,045** (HK$835 electronic)	**HK$630** (HK$505 electronic)
Setting down a cause or issue for hearing	HK$1,045 (HK$835)	HK$630 (HK$505)
Setting down a civil appeal, motion or summons for hearing — **this is the fee that issues an interlocutory summons, a summons for directions or a case management summons**	HK$1,045 (HK$835)	HK$630 (HK$505)
Witness examined de bene esse, per day or part of a day	HK$880	Per the First Schedule
Sealing a writ of execution or possession	Per the First Schedule	HK$630
Bailiff service, per document	Per the First Schedule	HK$72
Search at the Registry, per file	HK$18	HK$18 (HK$14 electronic)
Authentication of a document by the Registrar	Per the First Schedule	HK$125
Statement of claim, defence, reply, affirmation, notice to admit	**No fee**	**No fee**
Unless order, or any order drawn by the court	**No fee**	**No fee**

*The lower figure in brackets is the **electronic filing concession** — a 20% discount that applies only to the case types and the period the Judiciary has specified for the e-Courts programme, not to every filing. Check the current Judiciary notice before quoting the electronic figure; budget the full fee unless the concession is confirmed.*

The electronic figures are the concessionary rates under the Court Proceedings (Electronic Technology) Rules, generally 80% of the conventional fee. A writ sealed in the Court of First Instance and later set down for trial therefore costs HK$2,090 in court fees before any application, against HK$1,260 in the District Court — which is one reason the choice of court matters at the outset.

10 What goes wrong

- **The statement of claim pleads evidence, not material facts.** The pleading states what happened and why it gives a right to relief; the proof belongs in the witness statements.
- **The 14 days is missed.** A statement of claim served late invites an application to strike out, and the court's patience on extensions is thin.
- **The summons is still called a summons for directions.** Order 25 now requires the questionnaire first and a case management summons only if directions are not agreed.

- **The affirmation exhibits nothing.** An assertion without the document behind it is worth very little on an interlocutory application.
- **The jurat is incomplete.** Affirmed at, date, before whom, and the commissioner's signature — a missing element can mean the affirmation is not admissible without the deponent being recalled.
- **The unless order is drafted with a relative deadline.** "Within 14 days of service" leaves the sanction uncertain; the order needs a date and a time.
- **The notice to admit is served too late.** Order 27 allows it not later than 21 days after setting down; after that the other side can ignore it.
- **Nobody diarises the unless order deadline.** The sanction is automatic, and the file is lost before anyone notices it has happened.

11 Checklist

PRINT THIS

- Writ sealed and the fee paid; concurrent or amended writs checked for the exemption
- Statement of claim served within 14 days of notice of intention to defend, with a statement of truth
- Defence and any reply diarised; date pleadings are deemed closed recorded
- Questionnaire completed and filed within 28 days after close of pleadings
- Case management summons taken out only if directions are not agreed, returnable in not less than 14 days
- Draft timetable attached to the summons
- Any interlocutory summons supported by an affirmation with the exhibits marked and attached
- Jurat complete, and the affirmation filed and served before the hearing
- Every direction in the case management order diarised with its date
- Unless order deadlines entered twice — in the diary and in the file review list — and compliance checked on the day
- Notice to admit served within 21 days of setting down, with a schedule of narrow, provable facts
- Setting down fee paid and the notification of setting down filed

12 Sources

- Rules of the High Court (Cap 4A), O 18 rr 1–2 (statement of claim and defence), O 25 r 1 (case management summons and conference), O 27 rr 2–4 (notice to admit facts and documents), O 41 (affidavits and affirmations).
- Rules of the District Court (Cap 336H), the equivalent orders.
- High Court Fees Rules (Cap 4D), First Schedule; District Court (Fees) Rules (Cap 336C), First Schedule; Court Proceedings (Electronic Technology) Rules for the concessionary rates.
- Legal Practitioners Ordinance (Cap 159), s 7A (solicitors as commissioners for oaths); Oaths and Declarations Ordinance (Cap 11).

Sample forms — writ, defence, list of documents

REFERENCE · SPECIMENS AND FEES

These are specimens, not official forms. Download the current version from the Companies Registry or the Judiciary, then copy the logic — not the layout. All names, identity numbers and addresses are invented.

MORE SPECIMENS

Conveyancing documents are on a separate page, with the same field-by-field treatment: provisional and formal agreements, requisitions on title, the assignment, the legal charge and the completion statement, with stamp duty worked through on a HK$7.8 million flat. Cayman and BVI constitutional documents, registers and annual filings are on the offshore page, and the Family Court forms are on the family forms page, and the litigation pleadings and applications that follow the writ are on the litigation documents page.

READ THIS BEFORE YOU COPY ANYTHING

The Companies Registry periodically revises its forms (the specification number is printed at the foot of each one) and the fee schedule in the Companies (Fees) Regulation (Cap 622K) is amended from time to time. A form that is out of date, or filed with the wrong fee, is treated as not delivered. Check the specification number and the current fee before every filing.

1 The company used in every example

Harbour & Peak Trading Limited — the specimen company

Item	Detail
Name	Harbour & Peak Trading Limited
Business Registration No.	71234567
Incorporated	14 March 2021
Registered office	Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong
Directors	CHAN Tai Man, Andy (HKID A123456(7)); LEUNG Siu Ming, Betty (HKID B765432(1))
Company secretary	Goodyear Corporate Services Limited, TCSP licence TC001234
Share capital	10,000 ordinary shares of HK$1 each, all fully paid
Members	Andy Chan 6,000 shares (60%); Betty Leung 4,000 shares (40%)
Financial year end	31 December

2 NNC1 — incorporation

What it is: the application to incorporate a company limited by shares, filed together with **IRBR1**, the business registration application. It creates the company, so it carries the most information of any form in the set.

Form NNC1 (with IRBR1) Specimen · example only	
Company name	Harbour & Peak Trading Limited □□□□□□□□
Proposed registered office	Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong
Company secretary	Goodyear Corporate Services Limited (body corporate) TCSP licence no. TC001234 Same address as the registered office
Director 1	CHAN Tai Man, Andy · HKID A123456(7) Flat 8B, 5/F, 22 Java Road, North Point, Hong Kong
Director 2	LEUNG Siu Ming, Betty · HKID B765432(1) House 12, 3rd Street, Sai Kung, New Territories
Subscriber 1	CHAN Tai Man, Andy · 6,000 ordinary shares · HK$6,000 paid
Subscriber 2	LEUNG Siu Ming, Betty · 4,000 ordinary shares · HK$4,000 paid
Total shares	10,000 ordinary shares of HK$1 each — HK$10,000
Statement of compliance	Ticked: the company is to be formed under the Companies Ordinance and all requirements have been met
Presentor's reference	GYCS/2026/0148
IRBR1 — business registration	Business nature: 46900 — wholesale trade of a variety of goods Commencement date: date of incorporation Certificate: 1-year

Fee: HK$1,545 electronic filing / HK$1,720 hard copy · plus business registration fee and levy (HK$2,350 for a one-year certificate from 1 April 2026) · refund of HK$1,280 / HK$1,425 if the application fails

What goes wrong

- **The name is already taken.** There is no reservation in Hong Kong. Search immediately before filing, and search the Trade Marks Register too.
- **The secretary is the sole director.** A private company's sole director cannot also be its secretary. With two directors it is permitted, but a body corporate is cleaner.
- **The registered office is a mailbox.** It must be an address in Hong Kong where documents can be delivered.
- **Shares "to be issued later".** NNC1 records the subscribers and the shares they take. Allotting later needs a separate NSC1.
- **Wrong business nature code.** IRBR1 uses the Registry's code list; an obsolete code delays the business registration certificate.

3 NNC3 — consent to act as first director

What it is: each proposed first director's written consent, filed with the incorporation. There is no separate fee. It is short, and it is the document most often signed late.

Form NNC3 Specimen · example only

Fee: none · filed with NNC1 · a separate NNC3 is needed for each proposed director

The current form also asks for the director's address and identification particulars so that the register can be opened correctly. If a director is appointed later, that is an ND2A, not an NNC3.

4 NNC2 — change of company name

What it is: notice of a name change after a special resolution. It must be delivered within **15 days** of the resolution. The name changes when the certificate of change of name is issued — not when the resolution passes.

Form NNC2 Specimen · example only	
Existing English name	Harbour & Peak Trading Limited
Existing Chinese name	□□□□□□□□
Date of special resolution	2 June 2026
Intended English name	Harbour Peak Global Limited
Intended Chinese name	□□□□□□□□
Signature	LEUNG Siu Ming, Betty — Director · 8 June 2026
Presentor's reference	GYCS/2026/0311

Fee: HK$295 (HK$55 refunded if the application fails) · file within 15 days of the special resolution · the resolution and altered articles are not filed for a name change

What goes wrong

- **Both names must be stated.** If the company keeps its Chinese name, the retained name must be repeated in the intended-name field, or the form will drop it.
- **Signatory not yet reported.** If the director signing NNC2 was appointed but never notified on ND2A, the form can be rejected. File the appointment first.
- **Downstream updates forgotten.** Business registration, bank mandate, chop, letterhead, contracts, domain names and the register of members all need changing after the certificate issues.

5 ND2A — director or secretary appointed or ceasing

What it is: the workhorse notice. One form can report a cessation and an appointment occurring on the same date. Delivery is due within **15 days**; there is no filing fee.

Form ND2A Specimen · example only	
Company name / BR number	Harbour & Peak Trading Limited · 71234567
Part A — cessation	LEUNG Siu Ming, Betty · Director · ceased 30 September 2026
Part B — appointment	WONG Ka Yee, Celia · HKID C246810(3) · Flat 3A, 18 Perkins Road, Jardine's Lookout, Hong Kong · appointed 1 October 2026
Continuation sheet A	Not required — one cessation and one appointment
Signature	CHAN Tai Man, Andy — Director · 6 October 2026 (outgoing director signs the cessation section)

Fee: none · within 15 days of the appointment or cessation · continuation sheet A where more than one officer is reported

What goes wrong

- **The resignation date is invented.** Use the date the notice was received by the company, or the later date stated in it. Backdating to suit a filing is a false statement.
- **The company is left without a natural-person director** or without a secretary. Check the composition before you file the cessation.
- **Bank mandate not updated.** The Registry filing does not change signing authority; the bank needs its own resolution and form.

6 ND2B — change in particulars

What it is: reports a change of name, residential address or identity document number for a director or secretary. Within **15 days**, no fee.

Form ND2B Specimen · example only	
Company	Harbour & Peak Trading Limited · 71234567
Officer	CHAN Tai Man, Andy · Director
Particulars as registered	Flat 8B, 5/F, 22 Java Road, North Point, Hong Kong
New particulars	Flat 21C, 15/F, 88 King's Road, Quarry Bay, Hong Kong
Effective date of change	1 August 2026
Signature	CHAN Tai Man, Andy — Director · 10 August 2026

Fee: none · within 15 days of the change

A director's name change after marriage is also reported here, and the register of directors must be updated on the same day. Keep the deed poll or marriage certificate on file — the Registry does not require it, but a bank or counterparty may.

7 ND4 — notice of resignation

What it is: the resigning director's or secretary's own notice to the Registry. It is filed by the company, but it is signed by the person resigning — which is why it is kept separate from ND2A.

Form ND4 Specimen · example only

Fee: none · the replacement secretary must be appointed by the same date — a company cannot be without a secretary

A resignation takes effect on the date the notice is received by the company, unless a later date is stated. Check section 464 (directors) and 477 (secretaries), and the articles, before you advise on the effective date — a "resignation" emailed to a colleague may not be effective at all.

8 NR1 — change of registered office

Form NR1 Specimen · example only	
Company	Harbour & Peak Trading Limited · 71234567
Address as registered	Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong
New address	Room 2805, 28/F, Two Pacific Place, 88 Queensway, Admiralty, Hong Kong
Effective date	1 December 2026
Signature	WONG Ka Yee, Celia — Director · 4 December 2026

Fee: none · within 15 days of the change · the new address must be a Hong Kong address where documents can be delivered

9 NAR1 — annual return

What it is: the yearly snapshot of the company's particulars as at the made-up date, delivered within **42 days after the anniversary of incorporation**. This is the filing with the most expensive mistake attached to it.

Form NAR1 Specimen · example only	
Company name / BR number	Harbour & Peak Trading Limited · 71234567
Made-up date	14 March 2026
Registered office	Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong
Directors	CHAN Tai Man, Andy; LEUNG Siu Ming, Betty
Company secretary	Goodyear Corporate Services Limited
Share capital	10,000 ordinary shares of HK$1 each · HK$10,000 paid up
Members	CHAN Tai Man, Andy — 6,000 shares; LEUNG Siu Ming, Betty — 4,000 shares (Schedule 1 for a non-listed company)
Certification	Signed by a director or the company secretary, confirming the particulars are correct as at the made-up date

Fee: HK$105 if delivered within 42 days · HK$870 up to 3 months late · HK$1,740 up to 6 months · HK$2,610 up to 9 months · HK$3,480 after 9 months

Annual return fees by company type (Companies Registry)

Delivered	Private company	Public company	Guarantee company	Registered non-HK company
Within 42 days	HK$105	HK$140	HK$105	HK$180
Late, up to 3 months	HK$870	HK$1,200	HK$870	HK$1,200
Late, 3–6 months	HK$1,740	HK$2,400	HK$1,740	HK$2,400
Late, 6–9 months	HK$2,610	HK$3,600	HK$2,610	HK$3,600
Late, over 9 months	HK$3,480	HK$4,800	HK$3,480	HK$4,800

For a private company the "return date" is the anniversary of incorporation; for a public company it is six months after the end of the accounting reference period, and for a guarantee company nine months. If the fee is wrong, the return is treated as not delivered and is returned to the presentor.

10 NSC1 — return of allotment

What it is: notice of new shares issued. Due within **one month** of the allotment, with a Companies Registry fee of **HK$105**.

Form NSC1 Specimen · example only	
Company	Harbour & Peak Trading Limited · 71234567
Date of allotment	15 July 2026
Class and number	50,000 ordinary shares of HK$1 each
Allottee	Victoria Seed Fund LP · 50,000 shares
Consideration	HK$1.00 per share, paid in cash — HK$50,000 total, fully paid
Resulting capital	60,000 ordinary shares · HK$60,000
Signature	CHAN Tai Man, Andy — Director · 24 July 2026

Fee: HK$105 · within one month of the allotment · board resolution and updated register of members held on file · share certificates issued

Check the pre-emption position before the allotment, not after. If the articles or a shareholders' agreement require existing members to be offered the shares first, an allotment without that offer can be challenged — and correcting it afterwards is far more expensive than the filing.

11 The charge series — NM1 to NM10

What they are: the ten forms that record a charge, who is enforcing it and when enforcement ends. NM1 registers a charge created by the company and NM2 records its satisfaction; NM3 to NM6 record a mortgagee entering and leaving possession and a receiver being appointed and ceasing; NM7 updates the particulars of any of them; NM8 and NM9 handle a debenture series; NM10 brings the charges that a re-domiciled company created before its re-domiciliation onto the Hong Kong register.

Two clocks, not one. NM1, NM8, NM9 and NM10 run on **one month**. NM3, NM4, NM5 and NM6 run on **7 days**, and NM7 on **15 days**. Missing the one-month deadline voids a charge against a liquidator; missing the 7-day deadline is an offence, and leaves the register telling the world the wrong person is in possession.

Form NM1 — Statement of Particulars of Charge Specimen · example only	
Company	Harbour & Peak Trading Limited · 71234567
Date of creation of charge	3 March 2026
Description of instrument	Debenture dated 3 March 2026 between the company and Wing Hang Bank Limited
Amount secured	HK$8,000,000 and all further advances, with interest and costs
Property charged	All the company's present and future assets and undertaking, including book debts and inventory at Unit 1203, Harbour Centre
Floating charge?	Yes — contains a negative pledge over inventory and receivables
Chargee	Wing Hang Bank Limited, 83 Des Voeux Road Central, Hong Kong
Signatures	For the company: CHAN Tai Man, Andy — Director For the chargee: authorised signatory
Attachment	Certified copy of the instrument creating the charge

Fee: HK$340 · within one month of creation · certified copy of the instrument must accompany the form · certificate of registration issued on acceptance

Form NM2 — satisfaction or release Specimen · example only	
Company	Harbour & Peak Trading Limited · 71234567
Charge registered	Charge dated 3 March 2026, registered 24 March 2026
Event	Full payment and satisfaction of all amounts secured
Date of payment / release	30 September 2028
Signature	For the company and for the chargee

Fee: HK$190 · file once the debt is satisfied and the charge released · update the register of charges on the same day

Form NM3 — mortgagee entering into possession	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Form	NM3 · Notice of Mortgagee Entering into Possession of Property — s 349(1)
Charge	Debenture dated 3 March 2026, registered 24 March 2026, securing HK$8,000,000 and further advances
Mortgagee	Wing Hang Bank Limited, 83 Des Voeux Road Central, Hong Kong
Property	Unit 1203, 12th Floor, Harbour Centre, 25 Harbour Road, Wan Chai, and the inventory and receivables at those premises
Date of entering into possession	14 July 2028
Filed	Companies Registry, 20 July 2028, inside the 7 days
Signed	For Wing Hang Bank Limited, by an authorised officer
Consequence	The bank is in possession from 14 July 2028 and must account for the property as mortgagee in possession; the appointment of the receiver needs its own NM5, because the two notices record different events

Fee: HK$40 · 7 days after entering into possession, not a month · describe the property specifically enough to identify it on the register · entering into possession is not the same event as appointing a receiver, and each has its own form

Form NM4 — mortgagee going out of possession	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Form	NM4 · Notice of Mortgagee Going out of Possession of Property — s 350(3)
Charge	The debenture of 3 March 2026, and the notice of possession registered on 20 July 2028
Mortgagee	Wing Hang Bank Limited
Property	Unit 1203, 12th Floor, Harbour Centre, 25 Harbour Road, Wan Chai
Date of going out of possession	30 September 2028, on the debt being satisfied in full
Filed	Companies Registry, 5 October 2028
Filed with it	NM2, recording satisfaction of the charge on the same date — two forms, two different facts on the register
Consequence	The public record stops showing a mortgagee in possession from 30 September 2028; leaving this unfiled leaves the register saying the bank is still in possession years after it left

No filing fee · 7 days after going out of possession · file it even though nothing turns on it commercially, because the register is what a searcher relies on · pair it with NM2 on the same day

Form NM5 — appointment of a receiver or manager	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Form	NM5 · Notice of Appointment of Receiver or Manager — s 348(1)
Appointed by	Wing Hang Bank Limited, under the powers in the debenture dated 3 March 2026
Receiver	YIP Chun-hei · Hong Kong Identity Card C345678(9) · certified public accountant · 21st Floor, Two Exchange Square, 8 Connaught Place, Central
Date of appointment	6 July 2028
Property	All the assets and undertaking of the company charged by the debenture
Filed by	The appointor — the bank, not the receiver and not the company
Filed	Companies Registry, 12 July 2028, inside the 7 days
Filed separately	NRC1, sent by the receiver to the company on the day of appointment — that form is not filed at the Registry at all

Fee: HK$40 · 7 days from the date of the appointment, not from the receiver accepting it · the appointor files · where the court appoints, the same duty sits on the person who obtained the order

Form NM6 — cessation of a receiver or manager	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Form	NM6 · Notice of Cessation of Appointment of Receiver or Manager — s 350(2)
Receiver	YIP Chun-hei, appointed 6 July 2028 and notified on NM5 on 12 July 2028
Date of ceasing to act	30 September 2028, on the secured debt being paid in full and the receivership being wound up
Filed by	The receiver, in his own name
Filed	Companies Registry, 5 October 2028
Filed with it	The final abstract of receipts and payments in NRC3, to the date of cessation
Consequence	The assets are released from the receivership on that date; the register still shows the appointment until this form is accepted

No filing fee · 7 days after ceasing to act · the receiver files this one and the appointor files NM5 — a common mix-up on the same file · the final NRC3 goes with it, not weeks later

Form NM7 — change in a receiver, manager or mortgagee particulars	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Form	NM7 · Notice of Change in Particulars of Receiver, Manager or Mortgagee in Possession of Property — s 350(4)
Person	YIP Chun-hei, receiver appointed 6 July 2028
Change	Firm name and office address: from YIP & Co., 21st Floor, Two Exchange Square, to C. H. Yip CPA Limited, 30th Floor, 9 Queen Road Central
Date of change	1 September 2028
Filed	Companies Registry, 10 September 2028, inside the 15 days
Effect	The register shows where to serve the receiver; service on the old address after this date is a defect the firm will be arguing about later

No filing fee · 15 days after the change — longer than the 7 days for appointment and cessation, which is why the two get confused · no NM7 for a change in the company's own particulars; that is ND2B

Form NM8 — particulars of a charge for a debenture series	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Form	NM8 · Statement of Particulars of Charge (For Debenture Forming Part of a Series) — ss 335(2), 336(2), 338A(4), 340(3), 342(3)
Series	HK$20,000,000 6.5 per cent guaranteed notes, issued in tranches under a trust deed dated 5 May 2026
Trustee	Standard Trust (Hong Kong) Limited, 8th Floor, Jardine House, 1 Connaught Place, Central
First debenture	Tranche 1, HK$5,000,000, executed 5 May 2026
Property charged	All present and future assets and undertaking, by way of fixed and floating charge
Filed	Companies Registry, 29 May 2026, within one month of the instrument and of the first debenture in the series
Fee paid	HK$340 — one registration fee for the series, not one for each tranche
What follows	Each later tranche is notified on NM9, and only the particulars that change need to be given

Fee: HK$340 · one month from execution of the instrument creating the charge, or of the first debenture if there is no instrument · register the series once and add tranches on NM9 — filing NM8 repeatedly costs HK$340 each time for nothing

Form NM9 — particulars of issue of debentures of a series	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Form	NM9 · Statement of Particulars of Issue of Debentures of a Series — s 341(2)
Series registered	NM8 accepted on 29 May 2026, HK$20,000,000 notes under the trust deed of 5 May 2026
This issue	Tranche 2, HK$4,000,000, issued 18 September 2026, six months after the series was registered
Amount now outstanding	HK$9,000,000 of the HK$20,000,000 series
Filed	Companies Registry, 9 October 2026, within one month of the issue date
Which clock	An issue made when the charge is created takes the charge registration period; a later issue takes **one month from the issue date**

No filing fee · one month after the issue date for a later tranche · this is the form firms forget, because the series is already on the register and the file goes quiet · keep a schedule of tranche dates on the charge file

Form NM10 — charge of a re-domiciled company created before re-domiciliation Specimen · example only	
Company	Harbour & Peak Trading Limited, re-domiciled to Hong Kong on 1 August 2026 from the Cayman Islands
Form	NM10 · Statement of Particulars of Charge (For Re-domiciled Company — Charges before Re-domiciliation Date) — ss 338A(4), 342(2)
Charge	Debenture dated 14 February 2025 between the company, then Cayman-incorporated, and Wing Hang Bank Limited
Amount secured	HK$8,000,000 and further advances
Property charged	All present and future assets and undertaking, including the Hong Kong lease of Unit 1203, Harbour Centre
Status at re-domiciliation	Still subsisting and not yet registered in Hong Kong, which is the condition for using NM10 rather than NM1
Filed	Companies Registry, 26 August 2026, within one month after the re-domiciliation date
Fee paid	HK$340
Why it matters	A pre-re-domiciliation charge that is never registered is unprotected against a liquidator; a charge created after re-domiciliation goes on NM1 in the ordinary way

Fee: HK$340 · one month after the re-domiciliation date · only for charges existing before that date — anything created afterwards is NM1 · take the offshore charge register and the instruments with the re-domiciliation papers, because the clock starts on the re-domiciliation date and not before

12 IR1263 and NDR1 — tax clearance, then deregistration

What they are: the two steps that end a defunct solvent company. **IR1263** asks the Commissioner of Inland Revenue to confirm there is no tax objection; **NDR1** is the application to the Registrar that follows. The notice comes first, and its date of issue starts the only deadline in the process that cannot be extended.

Form IR1263 — request for a Notice of No Objection	Specimen · example only
Company	Harbour & Peak Trading Limited · business registration number 71234567
Form	**IR1263** — a request under s 88B of the Inland Revenue Ordinance (Cap 112) for a Notice of No Objection to the company being deregistered under s 750 of the Companies Ordinance (Cap 622)
Who signs	CHAN Tai Man, Andy, a director. A member, or a person nominated by the company, may apply instead only with a copy of an authorisation letter signed by a director
Lodged with	The Commissioner of Inland Revenue — by post to G.P.O. Box 132, Hong Kong; in person at the Receipt & Despatch Counter, G/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak; or online by a holder of iAM Smart+ or an e-Certificate
Fee	**HK$270**, non-refundable whatever the result. A cheque is made payable to "The Government of the Hong Kong Special Administrative Region", with the business registration number and contact telephone number written on the reverse
What it asks	That the company never commenced business, or has ceased and will not resume; that all trading stock, landed property and securities have been disposed of; that no profits tax, property tax, stamp duty, business registration fee, fine, penalty or court fee is outstanding; that every return issued has been submitted, chargeability notified and enquiry answered; and that no objection or appeal is unsettled
Lodged	26 February 2029, with the fee paid on the demand note 5 March 2029 — the IRD starts processing only once the fee is confirmed, and a receipted demand note issues within 14 days
Processing	A notification within **21 working days** of a valid application and payment. Here the Notice of No Objection was issued on **3 April 2029**
If something is outstanding	The IRD sends a notification setting out the matters or liabilities to clear instead. The applicant re-submits it by completing the lower portion and returning the notice intact, and pays **no further fee**; there is no time limit for the re-submission
The deadline it starts	**Three months from the date of issue** of the notice — 3 April to 3 July 2029 — to deliver the NDR1 and the notice to the Registrar. The notice carries no statutory expiry of its own, but the Registrar expects the application inside the three months, and a late one is delayed or rejected and the clearance begun again

HK$270, non-refundable · 21 working days for the IRD's notification · the three months for the NDR1 run from the date of issue of the Notice of No Objection, not from the day it reaches the file · an unpaid business registration fee or an unfiled return stalls the notice, and clearing it and re-submitting costs nothing further

Form NDR1	Specimen · example only
Company	Harbour & Peak Trading Limited · 71234567
Conditions confirmed	No business carried on for 3 months; no outstanding liabilities; no assets; all members agree to deregistration; not party to any legal proceedings; no charge on assets
Tax clearance	Notice of No Objection issued under IR1263 on 3 April 2029 and lodged with this application
Signature	CHAN Tai Man, Andy — Director · 12 May 2029
Gazette	Notice published after the Registrar's approval; deregistration takes effect on publication

Fee: HK$420 · filed 12 May 2029, inside the three months from the notice · the IRD will not issue a Notice of No Objection while any return, tax filing or fee is outstanding

13 NN1 and NN3 — registered non-Hong Kong company

What they are: the registration of an overseas company that establishes a place of business in Hong Kong, and its annual return. This is the form set a Cayman or BVI company uses when it opens an office in Hong Kong.

Form NN1 (with IRBR2) and Form NN3 Specimen · example only	
NN1 — company	Aurora Holdings Limited · incorporated in the British Virgin Islands on 8 August 2020 · company number 2012345
Place of business in Hong Kong	Suite 1508, 15/F, One Exchange Square, 8 Connaught Place, Central, Hong Kong
Authorised representative	Goodyear Corporate Services Limited · TCSP licence TC001234
Documents filed	Certified copy of certificate of incorporation; certified copy of memorandum and articles; latest accounts (or statement that none are required)
NN3 — annual return	Particulars as at the anniversary of registration: directors, secretary, authorised representative, registered address

NN1: HK$1,545 electronic / HK$1,720 hard copy, within one month of establishing the place of business · NN3: HK$180 within 42 days of the anniversary of registration · alteration of name (NN10): HK$1,425

14 Receivership and the end of a winding up

Five forms sit at the edges of the company work: the two ways a liquidator leaves office, and the three receivership forms. None of them is filed by the company, and none of them is likely to appear twice in a career, which is why they are set out in full rather than summarised.

NW5 — Notice of cessation to act as liquidator Specimen · example only	
Form	NW5 · Notice of Cessation to Act as Liquidator or Provisional Liquidator
Specified under	Section 228A(11)(b) for a provisional liquidator in a creditors' voluntary winding up; section 253(2)(b) for a court winding up
Company	Sunfield Construction Limited · Company number 2745183 · BR number 6234 8890
Liquidator ceasing	LEE Ka-ming · Hong Kong Identity Card A123456(7) · certified public accountant · 18th Floor, Wing Cheong Commercial Building, 26 Des Voeux Road Central, Sheung Wan
Appointed as	Provisional liquidator, by the Official Receiver under s 193(1), on 11 December 2026
Ceased to act	22 January 2027, on the creditors appointing CHAN Siu-fai as liquidator at the first meeting of creditors
Reason on the form	Replaced — the creditors appointed another liquidator at the first meeting
Signed	LEE Ka-ming, 4 February 2027
Filed	Companies Registry, 4 February 2027, within the 15 days allowed
Consequence	From the date of cessation the outgoing liquidator has no further power over the company's assets; the new liquidator notifies the Registrar under NW3 and takes over the books, the records and the bank mandate

One form for each person who ceases · the 15 days run from the cessation, not from the appointment of the successor · hand over the books, the bank mandate and any undistributed funds on the same day · no filing fee

NW6 — Certificate of release of liquidator	Specimen · example only
Form	NW6 · Certificate of Release of Liquidator
Specified under	Section 226A(1)
Company	Sunfield Construction Limited, dissolved two years after this certificate is registered
Liquidator	CHAN Siu-fai · Hong Kong Identity Card B765432(1) · certified public accountant · 12th Floor, Henley Building, 5 Queen’s Road Central
Appointed	22 January 2027, by the creditors at the first meeting
Release granted	By order of the Court of First Instance on 12 September 2029, under s 205, after the final account and the report on the administration
Certificate signed	20 September 2029
Filed	Companies Registry, 30 September 2029, with the sealed release order exhibited
Dissolution	30 September 2031, two years after registration of the certificate
Filed with	The Registrar only. The final account and return of the final meeting have already gone to the creditors and the Registrar under s 239(3)

No fixed deadline, but no release without the court’s order first · exhibit the sealed order, never a copy of the summons · the two-year gap to dissolution catches firms who tell the client the company is gone on filing · no filing fee

NRC1 — Notice to the company of a receiver’s appointment	Specimen · example only
Form	NRC1 · Notice to Company of Appointment of Receiver or Manager
Specified under	Sections 300A(1)(a) and 300A(3)
Not filed with	The Companies Registry. This form goes to the company, and is among the forms the Registrar specifies but does not receive
Company	Sunfield Construction Limited, of Unit 1203, 12th Floor, Kwong Sang Hong Building, 151 Hoi Bun Road, Kwun Tong
Receiver	YIP Chun-hei · Hong Kong Identity Card C345678(9) · certified public accountant · 21st Floor, Two Exchange Square, 8 Connaught Place, Central
Appointed by	Kowloon Credit Bank Limited, under a debenture dated 3 March 2024 and registered on 26 March 2024
Date of appointment	12 January 2027
Notice given	12 January 2027, by hand to a director at the registered office and by email to the company secretary
Demand in the notice	That the directors deliver the books and records, a statement of the company’s affairs and a list of creditors within 14 days
Default	Failure to deliver the statement of affairs is an offence by the company and every officer in default; the receiver reports it to the Registrar and may apply to the court

Forthwith, with no number of days stated — same-day service is the only safe reading · keep proof of service on the file, because nothing is filed at the Registry to evidence it · the 14 days for the statement of affairs run from the company receiving this notice

NRC2 — Statement of affairs in a receivership	Specimen · example only
Form	NRC2 · Statement of Affairs
Specified under	Sections 300A(1)(b) and 300B
Prepared by	The company, through its directors and company secretary, for delivery to the receiver
Company	Sunfield Construction Limited, in receivership
Receiver	YIP Chun-hei, appointed 12 January 2027
Notice received	14 January 2027, so the statement is due by 28 January 2027
Assets	Cash HK$86,400 · receivables HK$1,240,000, of which HK$310,000 is regarded as doubtful · plant and equipment, book value HK$2,180,000, estimated realisable HK$1,150,000 · retention money HK$420,000 · total estimated to produce HK$1,966,400
Liabilities	Secured: Kowloon Credit Bank Limited HK$4,850,000 · preferential: wages HK$186,000, accrued holiday pay HK$42,000, MPF HK$28,000 · unsecured trade creditors HK$2,940,000 · total HK$8,046,000
Deficiency	HK$6,079,600 as against the estimated realisable value
Verification	Signed by the director, TAM Wai-shan, and the company secretary, with the statutory declaration as to the truth of the statement
Filed	Delivered to the receiver on 28 January 2027; the receiver sent it to the Companies Registry on 12 March 2027, within the two months allowed

The 14 days run from the company receiving the notice, not from the appointment · the receiver, not the company, files it at the Registry, and has two months to do so · give estimated realisable values, not book values · any extension must come from the court or the receiver in writing before the 14 days expire

NRC3 — Receiver’s abstract of receipts and payments	Specimen · example only
Form	NRC3 · Receiver or Manager’s Abstract of Receipts and Payments
Specified under	Sections 300A(2) and 301(1)
Prepared by	The receiver or manager, and signed by him
Appointment	Out of court, by Kowloon Credit Bank Limited under the debenture of 3 March 2024, on 12 January 2027, so the 12-month cycle under s 300A(2) applies
First period	12 January 2027 to 11 January 2028
Receipts	Trading receipts HK$1,842,000 · receivables collected HK$740,000 · sale of plant HK$1,090,000 · total HK$3,672,000
Payments	Trading costs HK$1,206,000 · wages and MPF HK$418,000 · receiver’s remuneration HK$286,000 · legal and agents’ costs HK$94,000 · bank interest HK$212,000 · total HK$2,216,000
Balance	HK$1,456,000 held, of which HK$820,000 has been paid to the bank on account of the secured debt
Filed	Companies Registry by 11 March 2028, within the two months after the period
Final abstract	Filed to the date the receiver ceases to act, whatever the cycle

The cycle depends on the appointment: 12 months under s 300A(2), 6 months under s 301(1) — read the order or the debenture before diarising · two months to file after a 12-month period, one month after a 6-month period · show the receiver’s remuneration as a payment, and the amount paid to the chargeholder separately from the balance held

15 Court documents, with fees

Court forms come from Appendix A to the Rules of the High Court and the Rules of the District Court. The fees below are prescribed by the High Court Fees Rules (Cap 4D) and the District Court (Fees) Rules (Cap 336C), and are paid at the Accounts Office when the document is sealed.

Court filing fees

Item	High Court	District Court
Sealing a writ of summons or other originating document	HK$1,045 (HK$835 by electronic filing during the concession period)	HK$630 (HK$505 electronic)
Setting down a cause or matter for hearing	HK$1,045 (HK$835 electronic)	HK$630 (HK$505 electronic)
Sealing a writ of execution or possession	Per the schedule	HK$630 (HK$505 electronic)
Bankruptcy petition	HK$1,045, plus a deposit of HK$8,000 (debtor's petition) or HK$11,250 (creditor's petition)	—
Search of the court file, per file	Per the schedule	HK$18 (HK$14 electronic)
Certifying a document by the Registrar	Per the schedule	HK$125 (HK$100 electronic)

Filing a defence, a list of documents or an interlocutory summons within an existing action generally carries no separate filing fee. The fee is charged on commencement and on setting down. Confirm the current item in the applicable fees rules.

The writ, indorsed with a statement of claim

Writ of summons — HCA 1234/2026 **Specimen · example only**

Fee: HK$1,045 on sealing (HK$835 by electronic filing) · the writ is valid for service for 12 months · every copy served must be sealed and accompanied by the acknowledgment of service form

The defence and counterclaim

Defence and counterclaim **Specimen · example only**

Fee: no separate filing fee · due within 28 days after the time for acknowledging service expires or after service of the statement of claim, whichever is later · must be verified by a statement of truth

The interlocutory summons and the list of documents

Summons for directions / specific discovery **Specimen · example only**

Fee: no separate filing fee for an interlocutory summons · hearing bundles under PD 5.4 lodged at least 3 clear days before the hearing

List of documents (Forms 26 and 27) **Specimen · example only**

Fee: none · exchanged on the timetable fixed at the case management summons · inspection follows within 7 days of a request

16 Family Court forms

Family forms are prescribed by the PD 15 series, and the fees by the Matrimonial Causes (Fees) Rules (Cap 179B). Confirm the current filing fee on the Judiciary's fee table — it is not the same schedule as civil claims.

Form A — notice of application for ancillary relief	Specimen · example only
Court and case number	In the Family Court, FCMC 4321/2026
Parties	Applicant: LEUNG Siu Ming, Betty · Respondent: CHAN Tai Man, Andy
Application	Periodical payments pending suit; lump sum; transfer of the matrimonial home; pension sharing order
Grounds	Marriage 12 years; two children aged 9 and 12; applicant primary carer; respondent's income HK$85,000 per month
Signature and date	Signed by the applicant's solicitors · 6 April 2026

Fee: payable on filing under the Matrimonial Causes (Fees) Rules (Cap 179B) · the First Appointment follows and Form C is served on the respondent

Form E — financial statement (structure)	Specimen · example only
1. General	Name, address, date of birth, occupation, date of marriage, date of separation
2. The children	Names, ages, schools, who they live with, maintenance paid
3. Income	Salary, bonus, rental income, dividends, benefits in kind — gross and net, with payslips annexed
4. Assets	Matrimonial home, other property, bank accounts, investments, vehicles, business interests, pensions — value at a stated date
5. Liabilities	Mortgage, loans, credit cards, tax — balance outstanding and monthly payment
6. Capital needs	Housing, school fees, transport, debts to be cleared — itemised with figures
7. Documents annexed	Only what explains the figures: three months' statements, mortgage statement, pension valuation, latest accounts
Statement of truth	Signed by the party, confirming the information is true and complete

Filed and exchanged not less than 28 days before the First Appointment (PD 15.11) · no filing fee for Form E itself · annex only documents necessary to explain the figures

17 Companies Registry fees at a glance

Official fees for the forms in this guide

Form	Purpose	Official fee	Deadline
NNC1 + IRBR1	Incorporation, company limited by shares	HK$1,545 electronic / HK$1,720 hard copy, plus business registration	Before incorporation
NNC3	Consent to act as first director	None	With NNC1
NNC2	Change of company name	HK$295	15 days after the special resolution
ND2A	Director or secretary appointed or ceasing	None	15 days
ND2B	Change in officer particulars	None	15 days
ND4	Resignation of director or secretary	None	Within the statutory period
NR1	Change of registered office	None	15 days
NAR1	Annual return, private company	HK$105 on time; HK$870, HK$1,740, HK$2,610 or HK$3,480 late, by band	42 days after the incorporation anniversary
NSC1	Return of allotment	None	1 month
NM1	Statement of particulars of charge	HK$340	1 month from creation
NM2	Satisfaction or release of charge	HK$190	On satisfaction
NW5	Notice of cessation of a liquidator	None	15 days after ceasing to act
NW6	Certificate of release of liquidator	None	After the court grants release; no fixed deadline
NRC3	Receiver's abstract of receipts and payments	None	2 months after a 12-month period, 1 month after a 6-month period
NDR1	Deregistration of a defunct solvent company	HK$420	After tax clearance
NN1 + IRBR2	Registration of a non-Hong Kong company	HK$1,545 electronic / HK$1,720 hard copy	1 month after establishing a place of business
NN3	Annual return, non-Hong Kong company	HK$180 on time; HK$1,200–HK$4,800 late	42 days after the anniversary of registration
NN10	Alteration of corporate name	HK$1,425	As prescribed

Two related charges are not Companies Registry fees but are paid at the same time: the **business registration fee and levy** (HK$2,350 for a one-year certificate, HK$6,170 for three years, from 1 April 2026; branch certificates HK$230 and HK$658) and **stamp duty** on a share transfer, which is paid to the Inland Revenue Department before the transfer is registered.

18 Pre-filing checklist

RUN THIS BEFORE EVERY SUBMISSION

- Current version of the form, checked against the specification number at the foot
- Company name and business registration number exactly as registered
- Every name matches the identity document, including order of names and Chinese characters
- The signatory is a director or the secretary, signed in the right capacity
- The outgoing officer has signed the cessation or resignation section where required
- The event date is the real date, not a convenient one
- Deadline counted from the event, not from the day you started work
- Correct fee calculated, including any late scale and business registration
- Supporting documents attached (certified copy of the charge instrument; NN1 charter documents)
- Presentor's reference recorded and the acknowledgement kept on file
- Registers updated the same day: members, directors and secretaries, charges, SCR
- Downstream parties notified: bank, auditor, landlord, counterparties

19 Sources

- Companies Registry, *Major Fees under the Companies Ordinance* and Companies (Fees) Regulation (Cap 622K); *Price Guide to Main Services*.
- Companies Registry, specified forms and form notes (NNC1, NNC3, NNC2, ND2A, ND2B, ND4, NR1, NAR1, NSC1, NM1, NM2, NDR1, NN1, NN3); Companies Ordinance (Cap 622), ss 107, 464, 477, 645, 652, 662.
- Inland Revenue Department, Business Registration Fee and Levy Table (2026/27).
- High Court Fees Rules (Cap 4D), First Schedule; District Court (Fees) Rules (Cap 336C); Matrimonial Causes (Fees) Rules (Cap 179B).
- Rules of the High Court (Cap 4A), Appendix A; PD 5.2, PD 5.4, PD 15.11.

Court bundles

LITIGATION · PRACTICE AND PROCEDURE

The rules are short, mechanical and enforced. Most bundle failures are not legal errors; they are pagination, duplication, illegibility and lateness.

DOWNLOAD THE TEMPLATE

There is a working index in Excel: seventeen sample entries with the numbering already done, sixty blank rows, and page numbers that calculate themselves from the page count you type. Three sheets: the index, the rules, and printable tab dividers.

Download the court bundle index template (.xlsx) — opens in Excel, Numbers or Google Sheets.

1 The one principle

PD 5.6 states the governing principle in a single sentence: bundles **must not include documents which are unlikely to be referred to at the trial**. If a document unexpectedly becomes relevant, it can be added later. PD 3.8 goes further for company and bankruptcy e-bundles — the court may penalise parties and their legal representatives *on costs* for insisting on unnecessary documents.

So the test for every page is not "is this relevant?" but "will anyone actually turn to this page in submissions or evidence?" Relevance is the floor, not the standard. A bundle is a working tool with a page limit, an index and a reader who has forty other cases that week.

THE PRACTICAL CONSEQUENCE

Build the index *before* you copy anything. If you cannot write a one-line description of an item and name the place in submissions where it will be used, it probably does not belong in the bundle — it belongs in the general discovery, available on request.

2 Which practice direction applies

Hong Kong does not have one bundle rule. It has a family of them, and the first task is choosing correctly.

Choosing the governing direction

Occasion	Direction	What it requires in outline
Trial or assessment of damages in the High Court or District Court, where documents will be placed before the judge	PD 5.6 — *Documents for Use at Trial*	Agreed paginated bundle in lever-arch or ring binders; chronological; lodged at least 72 hours before the hearing; core bundle where the agreed bundle exceeds 100 pages.
Interlocutory application or appeal heard on summons or notice of appeal	PD 5.4 — *Hearing bundles*	Separate paginated bundles for court documents, exhibits and inter partes correspondence; chronology cross-referenced to the bundles; *dramatis personae* where many parties are named; lodged and served at least 3 clear days before the hearing.
Company, winding-up and bankruptcy applications before a judge (not trials)	PD 3.8 — *Electronic bundles and skeleton arguments*	Electronic only, in five categories A–E; OCR; e-Lodgement or USB; 7 working days for the e-bundle and 72 hours for the skeleton; no paper bundles except one set of indexes and skeletons for the judge's clerk.
Any electronic bundle filed with the Judiciary	EBPDF — *General Guidelines for Preparing Electronic Bundles in PDF*	Single searchable PDF, pagination matching the paper bundle, index pages prefixed *0-*, bookmarks containing the index, no duplication.
Family Court ancillary relief and children proceedings	PD 15.11, PD 15.13, PD 15.14	Only documents relevant and necessary for fairly disposing of the application; prescribed forms; a two-part First Directions Hearing Bundle on transfer to the Court of First Instance.
Court of Final Appeal	Hong Kong Court of Final Appeal Rules (Cap 484A), Schedule 2	The Record and the Case, in prescribed volumes, binding and cover specifications, chronological documents with consecutive pagination and an index at the front of each volume.

Where a judge, master or registrar has given specific directions for your list, those directions prevail over the general practice direction. Read the order for directions before you read this page.

3 The paper bundle: eight mandatory features

PD 5.6 is unusually concrete. A bundle placed before a trial judge must be:

- **Firmly secured, not stapled.** Staples fail under the weight of a bundle and catch on the page as it turns. Use treasury tags, binding or the file mechanism — but see the next point.
- **Arranged in chronological order from the front.** Chronological within each bundle, and bundles themselves in a logical sequence (usually the order in which the court will read them).
- **Paged consecutively on the top right-hand corner.** Every page, including blank pages, index pages and dividers. Hand-numbering 900 pages is a false economy; stamp before copying and check the run.
- **Fully and easily legible.** If a manuscript document is illegible, interleave a typewritten copy at the same place. Do not "improve" the original by replacing it.
- **In lever-arch files or ring-binders, never over-filled.** PD 5.6 sets a working maximum of **250 pages per file**, and the rings must close and turn freely.
- **Labelled on the spine** where the set runs to more than one file — Bundle A, Bundle B, and so on.
- **With transcripts in a separate bundle.** Judgments and evidence transcripts must not be bound up with other documents.
- **Labelled inside the cover** on the top right where there are more than five bundles in the case.

WATCH THE EDGE

Two defects account for a surprising share of complaints: text cut off at the margin by the photocopier, and text lost in the binding gutter. Photocopy with a margin, punch before you copy or leave a generous gutter, and check the first and last page of every tab against the original.

The bundle index, filled in — HCA 1234/2026, three-day trial Specimen · example only	
Front sheet	HCA 1234/2026 · Bundle A · plaintiff's bundle · three-day trial · lodged 2 March 2026
Tab 1	Writ of summons, issued 14 April 2025 — pages 1–2 · status: agreed
Tab 2	Statement of claim, 28 April 2025 — pages 3–14 · status: agreed
Tab 3	Defence and counterclaim, 26 May 2025 — pages 15–31 · status: agreed
Tab 4	Reply and defence to counterclaim, 16 June 2025 — pages 32–38 · status: agreed
Tab 5	Order of Master Chan, 9 September 2025 (directions) — pages 39–41 · status: agreed
Tab 6	Plaintiff's list of documents, 3 October 2025 — pages 42–49 · status: agreed
Tab 7	Witness statement of the plaintiff, 12 January 2026 — pages 50–61 · status: **disputed as to one paragraph**, marked in the index and not in the text
Tab 8	Witness statement of the defendant, 9 February 2026 — pages 62–75 · status: agreed
Tab 9	Expert report of the quantity surveyor, 20 November 2025 — pages 76–148 · status: agreed
Tab 10	Bundle of correspondence, 14 letters, chronological — pages 149–214 · status: agreed
Tab 11	Agreed bundle of photographs, 24 images, each captioned — pages 215–238 · status: agreed
Tab 12	Chronology and cast list prepared jointly — pages 239–242 · status: agreed, and signed by both solicitors
Closing sheet	Certificate of compliance with the practice direction, signed by the solicitor lodging the bundle
Pagination	Every page numbered bottom right, continuous through the bundle, tabs not restarting the count

No filing fee is charged for lodging the bundle itself — the court's fees are for issuing process, setting down and hearings · the cost that does bite is copying, at HK$4 a page on the Registry's own scale, so a 242-page bundle duplicated for the court and two opponents is about HK$2,900 in copies alone · index the disputed items, never the disputed words

4 Front matter: what the judge sees first

Before page 1, the bundle should answer the reader's questions without requiring them to read the file.

Standard front matter

Item	Content	Notes
Cover sheet	Court, case number, full case name, bundle title and volume number, hearing date and judge, solicitors for each party	Use the exact case name and number as they appear on the writ or petition. Sloppy covers get bundles sent back.
Index	Tab number, date of document, description, page number	Descriptions should identify the document, not characterise it. "Letter from defendant's solicitors re completion date" — not "damaging admission".
Chronology	Date, event, bundle and page reference	Required for hearing bundles under PD 5.4; expected in most contested trials. Cross-reference every entry to a page.
Dramatis personae	Name, role, and where they appear	Required where a number of companies, firms or individuals are mentioned. Include abbreviations used in submissions.
Statement of document status	Which documents are authentic, which are included only, which are evidence of their contents	PD 5.6 requires the position to be clearly settled and marked on the front of the bundle. See section 5.
Core bundle	The handful of documents central to the dispute	Required in practice where the agreed bundle exceeds 100 pages. Keep it genuinely short — pleadings, key contract, key correspondence, key witness statement extracts.

5 Document status: the three-way marking

Agreeing a bundle is not the same as agreeing what the documents prove. PD 5.6 requires the parties, when a bundle is agreed, to settle and mark explicitly which documents:

- **are deemed authentic** — or, if not listed for any reason, are agreed to be authentic;
- **are agreed only for inclusion** — in the bundle, without any admission as to authenticity or content; or
- **are agreed as evidence of their contents** — subject to any submission as to weight.

It is always open to a party to agree inclusion and treatment as evidence of contents while reserving the right to object to admissibility on grounds of relevance. The discipline matters because Order 27, rule 4 deems most listed documents authentic in practice — so the marking is often the only record of a live authenticity dispute.

Where the parties cannot agree on inclusion, the document goes in, and the objection is noted in the index. PD 3.8 makes that explicit for e-bundles; the same courtesy applies on paper.

6 Pagination conventions that the court expects

Consistent pagination is the difference between "[A/3/25]" being a precise reference and being a request to search.

Numbering conventions

Situation	Convention	Example
Index or front matter with no bundle pagination	Prefix with *0-*	0-1, 0-2, 0-3, then page 1
Page inserted after pagination is complete	Suffix with a hyphen and number, not letters	88-1, 88-2, 88-3
Sub-pages within a document	Same suffix logic	3-1, 3-2
Citation in submissions	Bundle / tab / page	[A/3/25]
Citation of authorities	Party and item number	[P1], or [A] to adopt the applicant's list

Never renumber pages once the bundle has been served. If a document must be added, use the suffix convention, update the index, and circulate a replacement index page. Renumbering silently destroys every reference in every skeleton argument already filed.

7 Electronic bundles

Electronic filing is now the default for company, winding-up and bankruptcy applications, and common elsewhere. The Judiciary's EBPDF guidelines set mandatory technical requirements, and PD 3.8 sets the structure and timetable for the company list.

Technical requirements (EBPDF)

- **One PDF** for the bundle — unless it exceeds 10,000 pages or 1 GB, in which case it may be split.
- **Identical to the paper bundle.** Every page numbered in ascending order, matching the printed page number. If the paper bundle has pages 1, 2, 2a, 3, 3-1, 3-2, 4, 5, the PDF must carry exactly those numbers.
- **Searchable text.** All PDFs must be processed by OCR, so the judge can search and annotate.
- **Bookmarks containing the index**, with a brief description for each item and exhibit number where applicable.
- **Index pages prefixed 0-** where they carry no bundle pagination.
- **No duplication** across files, including across consolidated actions — cross-refer instead.
- **Media** by CD-R, DVD±R, USB drive, memory card or hard disk, or as the court directs. PD 3.8 accepts the e-Lodgement platform or a USB delivered to the judge's clerk.

Structure and timetable under PD 3.8

Company, winding-up and bankruptcy applications before a judge

File	Contents
[A]	Court documents — pleadings, summons, order for directions, orders
[B]	Affidavits and witness statements
[C]	Exhibits and documents
[D]	Correspondence
[E]	Expert evidence

Deadlines for substantive hearings and CMCs

Document	Party	Deadline before hearing
e-Bundle	Applicant	7 working days
Skeleton argument, chronology, *dramatis personae*, draft order, list of authorities	Applicant	72 hours
Skeleton argument and list of authorities	Respondent	48 hours
Directions hearings of 15 minutes or more — skeletons only	Applicant / respondent	72 hours / 48 hours

Saturdays, Sundays and public holidays are excluded from these periods. Skeleton arguments are capped at 20 pages, at least 14-point font with 2.54 cm margins, unless the court permits otherwise.

Two page caps are worth knowing before you start scanning: for a substantive hearing listed for up to three hours, the bundle should not exceed **800 pages**; for up to two days, **1,200 pages**. Beyond that, prior approval from the court is required.

NO BUNDLE IS NEEDED FOR EVERYTHING

PD 3.8 records the general position that no hearing bundle is required for the first directions hearing of an originating summons, or for the callover of an interlocutory summons, where the court is not being asked to read many documents or determine anything substantive. Sending an unnecessary bundle is not neutral — it attracts costs consequences.

8 Worked example: a three-day trial

EXAMPLE — BREACH OF A SALE AND PURCHASE AGREEMENT

Matter: HCA 1234/2025. Plaintiff buyer sues for return of a HK$4.2 million deposit after a failed completion. Trial listed for three days. Documents span 2019–2026: title deeds, correspondence between solicitors, two expert valuation reports, and witness statements from the buyer, the vendor and the conveyancing clerk.

Bundle build: the agreed bundle runs to about 1,150 pages, so a core bundle is mandatory in practice (PD 5.6, para 2 — agreed bundle exceeding 100 pages). Six lever-arch files, none above 250 pages.

Index skeleton — Bundle A (pleadings and orders), 1–180

Tab	Date	Document	Pages
—	—	Index and statement of document status	0-1 to 0-3
—	—	Chronology	0-4 to 0-5
1	14 Jan 2025	Writ of summons with indorsed statement of claim	1–12
2	4 Feb 2025	Acknowledgment of service	13–14
3	18 Feb 2025	Defence and counterclaim	15–28
4	11 Mar 2025	Reply and defence to counterclaim	29–36
5	2 Jun 2025	Order for directions (Master Chan)	37–40
6	30 Sep 2025	Order on case management conference	41–43
7	8 Jan 2026	Order granting leave to amend defence	44–46
8	20 Jan 2026	Amended defence and counterclaim	47–62

The remaining files follow the same logic: **Bundle B** — contract and title documents (the 2024 provisional and formal agreements, assignment, title deeds, land search); **Bundle C** — inter-solicitor correspondence, strictly chronological; **Bundle D** — expert reports and their exhibits; **Bundle E** — witness statements; **Bundle F** — transcripts, separate as PD 5.6 requires.

Because the correspondence alone runs to 400 pages, the core bundle (about 60 pages) carries only: the two agreements, the requisition letter, the vendor's reply, the notice making time of the essence, the two witness statements and the one-page valuation summary from each expert. Everything else stays in the main bundles, referenced from the chronology.

The deadlines in that example

- **T–21 days:** circulate the draft index and the proposed statement of document status; invite objections in writing.
- **T–14 days:** agree inclusions; resolve objections (unresolved items go in with the objection noted).
- **T–10 days:** copy, OCR, paginate, bookmark; check the page-number run against the index.
- **T–5 days:** bind; label spines; prepare the core bundle; print the index for the associate.
- **T–3 clear days (72 hours, excluding weekends and general holidays):** lodge with the court and serve on every other party.
- **T–1 day:** bring a spare set, a clean index and the originals of documents whose authenticity is in issue.

9 Worked example: a 30-minute summons

EXAMPLE — EXTENSION OF TIME FOR SERVICE OF WITNESS STATEMENTS

A 30-minute interlocutory summons in a personal injuries action. Under PD 5.4 the hearing bundle comprises three separately paginated bundles: (a) court documents — the summons, the order for directions, the affirmation in support; (b) exhibits to the affirmation, excluding correspondence; (c) inter partes correspondence relevant to the application. Add a chronology cross-referenced to the bundles and, if several entities are named, a *dramatis personae*.

Lodge and serve at least **3 clear days** before the hearing. Keep it to the documents the master will actually read: the summons, the affirmation, the two letters showing the request for consent and the refusal, and the draft order.

Note the difference in kind: PD 5.6 governs trial bundles and insists on chronological order; PD 5.4 governs hearing bundles and deliberately does *not* require court documents in chronological order, because the court reads pleadings, then the summons, then the directions, then the evidence. Following the wrong structure is a common and visible error.

10 Family proceedings: a different logic

Family bundles are governed by the PD 15 series rather than PD 5.6 or 5.4, and the culture is different: confidentiality is central, and the relevance test is applied hard.

- **Ancillary relief trials.** PD 15.11 provides that bundles prepared for the trial of an ancillary relief application shall contain only documents that are relevant and necessary for fairly disposing of the application.
- **First Directions Hearing Bundle on transfer.** PD 15.14 requires an agreed paginated bundle in two parts. Part A holds the petition or joint application, Form A or notice of application, Form E without attachments, questionnaires and answers without attachments, pending summonses in chronological order, orders in chronological order, the reasons for transfer, Form J if any, and any other court documents directed. Part B holds the remaining documents directed by the court.
- **Costs estimates.** Form H2 must be lodged and served 3 clear days before each case management hearing, pre-trial review or trial in children proceedings; Forms H3 and H4 serve the equivalent function in ancillary relief before and after the FDR hearing.
- **Pagination may be dispensed with** in a proper case by Form G under PD 15.11 — but only by direction, never unilaterally.

Full detail is in the family law guide.

11 The defects that come back

Common failures and their consequences

Defect	What happens	Prevention
Bundle lodged late or served on some parties only	Hearing may be adjourned with costs against the defaulting party; the court may proceed on what it has	Calendar 72 hours from the hearing date, excluding weekends and general holidays — not "three working days before" as a guess
Pagination skips or repeats	Every citation in the skeleton is wrong; the judge cannot follow submissions	Stamp before copying; check the run at every tab boundary; never renumber after service
Duplicated documents across bundles	Objection under PD 3.8; wasted pages against the cap	One master index with a single home for each document; cross-reference elsewhere
Documents included "for completeness"	Costs sanction; the court's attention diluted	Apply the "will anyone turn to this page?" test at index stage
Illegible or edge-cropped copies	Bundle rejected or evidence unusable	Copy with margins; interleave typed copies of illegible manuscripts
Over-filled ring binders	Pages tear, rings jam, bundle unusable in court	250 pages per file maximum; split and label the spine
No statement of document status	Authenticity disputes surface at trial	Agree and mark the three categories on the front of the bundle
E-bundle not OCR'd or bookmarked	Judge cannot search or annotate; practical rejection	OCR after scanning; check text selection and bookmarks before lodging
PDF page numbers not matching the paper imprint	Typing "740" does not reach page 740	Use the imprinted number, not the PDF sequence; test ten random references

12 Filing checklist

PRINT THIS

- Order for directions read; any specific bundle direction identified and followed
- Correct practice direction chosen for the occasion
- Index drafted before copying, with one-line descriptions and page ranges
- Every item passes the "will it be referred to?" test
- Chronology prepared and cross-referenced to bundle pages
- *Dramatis personae* prepared where multiple parties or entities appear
- Core bundle prepared where the agreed bundle exceeds 100 pages
- Statement of document status agreed and marked on the front
- Pagination consecutive, top right, including index pages prefixed 0-
- All pages legible; illegible manuscripts interleaved with typed copies
- Lever-arch or ring binders, no file above 250 pages, spines labelled
- Transcripts in a separate bundle
- More than five bundles? Inside-cover labels applied top right
- Electronic copy: single PDF, OCR'd, bookmarked, pagination matching the paper bundle
- E-bundle files split A–E where PD 3.8 applies; page cap checked
- Lodged and served within time: 72 hours (trial), 3 clear days (hearing bundle), 7 working days (PD 3.8 e-bundle)
- Spare set, clean index and originals available on the day
- Proof of lodging and service kept on file

13 Sources

- Practice Direction 5.6, *Documents for Use at Trial* (in force 2 April 2009).
- Practice Direction 5.4, *Hearing bundles*.
- Practice Direction 3.8, *Electronic Bundles and Skeleton Arguments for all Applications on Company, Winding-up and Bankruptcy Matters* (in force 17 July 2023).
- Judiciary, *General Guidelines for Preparing Electronic Bundles in Portable Document Format (EBPDF)*.
- Rules of the High Court (Cap 4A), Order 27, rule 4.
- Hong Kong Court of Final Appeal Rules (Cap 484A), Schedule 2.
- Practice Directions 15.11, 15.13 and 15.14 (Family Court).

Criminal procedure

LITIGATION · CRIMINAL

Criminal work is deadline work. The trial date, the 14 days to appeal, the bail conditions and the custody clock all run whether or not the file is ready. Your job is to make sure the lawyer never learns of a date from the court.

BEFORE YOU TOUCH A CRIMINAL FILE
There is no filing fee for a criminal case, and none for a criminal appeal. What a criminal file costs is time: the 14-day appeal window after conviction or sentence is short and runs from the decision, not from when the client asks for advice. Diarise it the day the verdict is given.

1 How a case runs

- **Complaint or arrest** Either an information is laid and a summons issues, or the police arrest and either release on police bail or bring the person before a magistrate. The charge sheet identifies the offence, the statutory provision and the facts in brief.
- **First appearance** Before a magistrate. For a summary offence the charge is read and a plea taken. For an indictable offence no plea is taken; the case is adjourned for further investigation, for transfer to the District Court, or for committal to the Court of First Instance.
- **Bail** Court bail with or without sureties, or remand in custody. Conditions commonly include surrendering travel documents, reporting to a police station, residing at an address and not approaching witnesses.
- **Adjournments** Usually to allow the prosecution to complete investigation, to obtain legal advice on venue, or to await forensic or medical reports. Each adjournment should be diarised with what it was for.
- **Plea** Guilty — sentence follows, often the same day, or after reports if probation, community service, a detention or training centre, a drug treatment centre or a hospital order is being considered. Not guilty — a trial date is fixed.
- **Trial** In the magistrates' court, before a magistrate; in the District Court, before a judge without a jury; in the Court of First Instance, before a judge and jury. Witnesses are summoned, exhibits agreed where possible, and the prosecution discloses its case.
- **Sentence or acquittal** Sentence follows conviction, with mitigation and a plea in mitigation. Acquittal ends the matter unless the prosecution appeals by way of case stated or on a point of law.
- **Review or appeal** Within 14 days: apply to the magistrate for a review, or give notice of appeal to a judge of the Court of First Instance. Appeals from the District Court or the Court of First Instance go to the Court of Appeal within 28 days.

Where the case is heard, and the sentencing ceiling

Court	Business	Usual maximum sentence
Special Magistrate	Minor statutory offences, departmental prosecutions	Fine up to HK$50,000; imprisonment limited by the ordinance
Magistrates' Court	Summary offences and the first appearance in every case	Generally 2 years' imprisonment and HK$100,000, unless the ordinance creating the offence allows more
District Court	Serious offences transferred by the Secretary for Justice	7 years' imprisonment
Court of First Instance	Indictable offences tried by judge and jury	Life, or whatever the offence provides
Court of Appeal	Appeals against conviction or sentence	Any sentence the court below could have passed

The ceiling matters when advising on venue and when comparing a magistrate's sentence with what a higher court could impose. Always read the ordinance creating the offence: many carry their own maximum, and some raise the magistrates' ceiling.

2 The dates that matter

Criminal timeline

Stage	When	What you do
Arrest to first appearance	As soon as practicable; a person in custody must be brought before a magistrate	Obtain the charge sheet, the custody record and the bail decision
First appearance	The next available court day	Attend with instructions; take a note of the adjournment date and purpose
Bail conditions	Operative from the moment bail is granted	Diarise every reporting date and the surrender of travel documents
Transfer or committal	Set by the magistrate at the adjournment	Prepare the bundle for the higher court; check the indictment or charge
Trial	Fixed at the plea; magistrates' trials are usually weeks, not months, away	Summon witnesses, lodge exhibits, confirm interpreters
Review of a magistrate's decision	**14 days** from conviction, sentence or order	Decide with counsel whether review or appeal is the better route — not both blindly
Appeal to a CFI judge	**14 days** from conviction or sentence (Form 101 or 102)	Lodge notice with the magistrates' clerk; the clerk serves the respondent
Appeal to the Court of Appeal	**28 days** from conviction or sentence	File Form XI at the Appeals Registry; no filing fee

3 The documents, filled in

Four documents carry most of the file: the summons that starts a summary prosecution, the bail document that keeps the client out of custody, and the two notices that preserve an appeal — to a judge of the Court of First Instance, and to the Court of Appeal.

Summons — Form 1, Magistrates Ordinance s 8 Specimen · example only

Court	In the Magistrates' Court at Kowloon
Summons number	KCS 12847/2026
To	CHENG Wai Ming, of Flat 12B, 88 Nathan Road, Kowloon
Complaint	That you, on 3 October 2026, at 88 Nathan Road, Kowloon, did drive a motor vehicle without due care and attention, contrary to section 38(1) of the Road Traffic Ordinance (Cap 374)
Requirement	You are required to appear at the Magistrates' Court at Kowloon on 19 November 2026 at 9:30 am to answer to the complaint and be further dealt with according to law
Notice	If you do not appear, the court may proceed in your absence and may issue a warrant for your arrest
Issued	By order of the magistrate, 20 October 2026 · signed by the magistrates' clerk
Service	Personally served on 23 October 2026; the serving officer's endorsement is on the back

Fee: none · the offence section and the date of the alleged act must match the prosecution's case; a mismatch is the first thing to check · keep the served original or a copy of the endorsement as proof of service

Bail — recognizance and conditions	Specimen · example only
Court and case	Magistrates' Court at Kowloon · KCS 12847/2026
Defendant	CHENG Wai Ming · Hong Kong identity card no. A123456(7)
Bail granted	By the magistrate on 19 November 2026
Recognizance	HK$5,000, without sureties
Condition — residence	Reside at Flat 12B, 88 Nathan Road, Kowloon, and notify any change of address
Condition — reporting	Report to Mong Kok Police Station every Monday between 9 am and 12 noon
Condition — travel	Surrender all travel documents; not to leave Hong Kong without leave of the court
Condition — witnesses	Not to approach or communicate with the prosecution witnesses, whose names are listed in the schedule
Next date	Return to court on 7 January 2027 at 9:30 am
Consequence of breach	Arrest without warrant and remand in custody; the recognizance may be estreated

No fee · every condition is a date or a prohibition — put each one in the diary and tell the client in writing · a change of address must reach the court, not just the lawyer

Notice of appeal to a judge — Form 101	Specimen · example only
To	The magistrates' clerk, Magistrates' Court at Kowloon
Appellant	CHENG Wai Ming, of Flat 12B, 88 Nathan Road, Kowloon
Notice	Take notice that it is my intention to appeal to a judge of the Court of First Instance against my conviction and sentence
Conviction	Convicted on 19 November 2026 by Mr Magistrate X at the Magistrates' Court at Kowloon of driving without due care and attention, contrary to s 38(1) of Cap 374, on 3 October 2026
Sentence	Fined HK$4,000 and disqualified from driving for six months
General grounds	The conviction is unsafe because the magistrate misdirected himself on the identification evidence; the sentence is manifestly excessive having regard to the appellant's clear record
Date and signature	Dated 26 November 2026 · signed by the appellant / his solicitors
Fee	None

Lodge within 14 days of conviction or sentence · the clerk copies the notice to the respondent and, if not the respondent, to the Secretary for Justice · Form 102 is the equivalent for an appeal against sentence only · an extension of time needs an application under s 114A

Notice of appeal to the Court of Appeal — Form XI Specimen · example only	
To	The Registrar, Court of Appeal · filed at the Appeals Registry in the Clerk of Court's Office, High Court Building
When this form is the right one	After conviction in the **District Court or the Court of First Instance**, or after a judge of the Court of First Instance has decided a magistrates' appeal. Form XI is *not* the first appeal from a magistrates' court — that is Form 101 or 102
Appellant	CHENG Wai Ming, of Flat 12B, 88 Nathan Road, Kowloon (in custody at Tai Lam Centre for Women, or on bail — the form records which)
Notice	"Take notice that I, the above-named appellant, apply for leave to appeal against my conviction and sentence" — Form XI is both the notice of appeal and the application for leave where leave is needed
Court below	District Court, DCCC 456/2026 — convicted on 8 October 2026 before His Honour Judge X of theft, contrary to s 9 of the Theft Ordinance (Cap 210)
Sentence	18 months' imprisonment
Grounds	Numbered and specific: "1. The judge erred in admitting the identification evidence. 2. The judge failed to direct himself on the burden of proof. 3. The sentence is manifestly excessive having regard to the appellant's clear record and his plea of guilty to the lesser count"
Leave	An appeal lies **as of right** on a ground involving a question of law alone; any ground of fact, or of mixed law and fact, needs the leave of the Court of Appeal (Cap 221, s 82). Grounds are drafted so the court can see which is which
Time limit	**28 days** from conviction or sentence. Late filing needs the leave of the Court of Appeal to appeal out of time, and the reasons for the delay go in an affirmation
What the Registry does	Seals the notice, and when the appeal bundle is ready sends it to all parties. The transcript of the trial is ordered separately and is what the grounds are argued from
Fee	**No filing fee**
The trap	Two different appeal routes with two different deadlines: 14 days to a judge of the Court of First Instance from a magistrates' court (Forms 101, 102), and 28 days to the Court of Appeal on Form XI. Filing the wrong one does not stop the clock on the right one

28 days · Appeals Registry · no filing fee · grounds must be settled by counsel, not lifted from the client's letter · the transcript is the appeal, so order it the day the notice is lodged

4 Reviewing a magistrate's decision

The first question after a determination in the magistrates' court is not "appeal?" but "review or appeal?". A review is an application to the same magistrate to think again. It is not an appeal, it has no form of its own, and it carries a risk an appeal does not.

Review and appeal compared — Magistrates Ordinance (Cap 227)

	Review — s 104	Appeal — s 113
Who decides	The same magistrate who heard the case	A judge of the Court of First Instance
How it starts	A written application to the magistrates' clerk, by the party or by counsel. No form is prescribed	Notice of appeal in Form 101 (conviction and sentence) or Form 102 (sentence only), given to the magistrates' clerk
Time limit	**14 clear days** after the determination	**14 days** after conviction, sentence or order
What can be done	The magistrate may re-open and re-hear the case wholly or in part, take fresh evidence, and reverse, vary or confirm the earlier decision — s 104(6)	The judge hears the appeal on the record. The magistrate prepares a signed statement of his findings and grounds of decision within 15 days of the notice and serves it on the parties — s 114(b)
The risk	The decision can be *varied* — on a review the sentence can go up as well as down	The appeal is against the order actually made; the judge may dismiss or allow it and substitute his own decision
Who may apply	Either party — the prosecution can apply for a review of an acquittal, or of a sentence it says is too lenient	The person convicted; the prosecution's route is an appeal by case stated
Fee	None	None

The procedure, step by step

- **Count clear days** Fourteen *clear* days exclude the day of the decision and the day of the application, so the last day arrives sooner than a plain 14-day count suggests. Diarise the date the moment the decision is given.
- **Decide what the review is for** A wrong finding of fact, an exhibit misread, a sentence passed on a mistaken basis, or a point the magistrate was not taken to. A review cannot produce a different magistrate and it is not a rehearsal of the trial.
- **Write to the clerk** The application is made in writing to the magistrates' clerk and must identify the case, the date and the determination, and state what the magistrate is asked to reconsider and on what basis. Attach the authorities or the documents relied on.
- **Expect to be heard** A magistrate may not reject the application without giving the applicant or his counsel the opportunity to make representations in open court (s 104(4A)).
- **Attend the review** If it is granted, the magistrate may re-open and re-hear the case in whole or in part, take fresh evidence, and reverse, vary or confirm the decision (s 104(6)). The client should be told in writing that the sentence may increase.
- **Watch the appeal clock** If the review is dismissed, the 14 days to appeal to a judge of the Court of First Instance run from the *dismissal*, not from the original conviction.
- **Record the outcome on the file** The endorsement on the charge sheet, the revised sentence or the dismissal, and the new appeal date if there is one. A review that is not recorded looks like an adjournment three months later.

TWO THINGS THAT CATCH PEOPLE OUT

The magistrate has the same 14 clear days to re-open a case *on his own initiative* (s 104(5)), so a decision is not truly final for a fortnight — do not tell a client the matter is closed on the day of the verdict.

And a review is not a soft option. Because the magistrate may vary the decision, an application that succeeds only in reopening the facts can end with a heavier sentence than the one complained of. Where the complaint is about the law, or about the weight of the evidence, the appeal to a judge of the Court of First Instance is usually the safer route; where it is about a mistake the same magistrate can simply fix, the review is quicker and cheaper. Take the choice with counsel, in writing, and file one of them.

5 What it costs

Court fees in criminal matters

Item	Fee
Filing a charge, summons or indictment; first appearance	**None**
Notice of appeal to a CFI judge (Forms 101, 102)	**None**
Notice of appeal / application for leave to appeal to the Court of Appeal (Form XI)	**None**
Certified copy of a court record or exhibit	Per the High Court Fees Rules or magistrates' court scale — confirm at the counter
Legal aid	Not a court fee; means-tested through the Legal Aid Department, with the Duty Lawyer Service for the first appearance

The absence of a filing fee is not the absence of cost. Expert reports, transcripts for an appeal, counsel's fees and the loss of the client's time are the real numbers, and an appeal bundle with transcripts is what the estimate must cover.

6 What goes wrong

- **The 14 days are counted from the wrong date.** They run from conviction or sentence, not from the client's instruction, and not from the receipt of the transcript.
- **Review and appeal are confused.** A review is to the same magistrate and risks a higher sentence; an appeal goes to a judge of the Court of First Instance. Take the decision with counsel rather than filing both.
- **A bail condition is missed.** One missed reporting date can mean custody before trial. Every condition goes into the diary and into a letter to the client.
- **The charge is not compared with the evidence.** Read the section alleged, the date and the place against the witness statements before the plea is taken.
- **Witnesses are not summoned.** A defence witness who has not been served with a summons may simply not appear, and the trial is lost to an adjournment the client pays for.
- **Identification evidence is not tested at the first opportunity.** In magistrates' appeals the record is everything; if the point was not raised below, it is much harder above.

7 File checklist

PRINT THIS

- Charge sheet or summons on file, with the offence section, date and place checked
- Bail document with every condition and the next court date diarised
- Proof of service of the summons or charge
- Prosecution papers and witness statements received and indexed
- Defence witnesses identified and summonses applied for
- Interpreters, expert reports and exhibits arranged before the trial date
- Trial date confirmed with the client in writing
- Verdict and sentence recorded, with the 14-day date calculated and diarised the same day
- Advice on review versus appeal obtained from counsel in writing
- Notice of appeal lodged, sealed copy on file, and the transcript ordered

8 Sources

- Magistrates Ordinance (Cap 227), ss 8 (summons, Form 1), 104 (review of a decision by a magistrate, including the 14 clear days and the power to re-open and re-hear), 113–114A (appeals to a judge; Forms 101, 102), and the Schedule of forms.
- Criminal Procedure Ordinance (Cap 221), s 82 (right of appeal to the Court of Appeal, and when leave is needed); Criminal Appeal Rules (Cap 221A) and Notice of Appeal Form XI.
- Judiciary, *Magistrates' Courts* and *High Court* guidance on criminal appeals; Duty Lawyer Service and Legal Aid Department guidance.

PART II

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Family law

FAMILY LAW · PRACTICE AND PROCEDURE

If you are new to the Family Court, learn the sequence first: Form A, First Appointment, Form E, questionnaire, FDR, trial. Almost every task you are given sits somewhere on that line.

THE CAUSE ITSELF
The petition, service, setting down and the decree absolute are on the matrimonial practice page — including why six weeks, not three months, is the operative wait.

1 Where the work sits

Matrimonial and family proceedings are heard in the Family Court, which sits at District Court level, with transfer to the Court of First Instance for cases beyond its jurisdiction or where a direction requires it. Practice Direction 15.14 governs transfer, including the bundle the Court of First Instance expects on arrival.

Two consequences for a paralegal's daily work: the Family Court's own practice directions replace much of the general civil procedure, and documents are confidential — they are filed for the parties and the court, not for the public register. Check who is entitled to see a document before you send it anywhere.

2 The practice direction map

PD 15 series — what each direction does

Direction	Subject	What you use it for
PD 15.1	Divorce	Commencement and conduct of undefended and defended divorce
PD 15.2	Petition — personal service	Mode and proof of service
PD 15.4	Special procedure	The administrative (undefended) divorce list
PD 15.5	Affidavit of means	Financial evidence in the main suit
PD 15.8	Decrees and orders: agreed terms	Consent orders and the paperwork that supports them
PD 15.9	Estimates of costs — Forms H1 to H4	Costs statements in matrimonial, children and ancillary relief work
PD 15.10	Family mediation	Mediation information, certificates and referral
PD 15.11	Financial Dispute Resolution pilot scheme	The whole ancillary relief track: Forms A to G, Form E, First Appointment, FDR
PD 15.11A	Application of the FDR scheme	Which cases the scheme applies to
PD 15.12	Matrimonial and family proceedings	Applicability of the PDs; case management concepts applied from Order 25
PD 15.13	Children's Dispute Resolution	CDR pilot scheme, Form J, children's bundles and timetabling
PD 15.14	Transfer to the Court of First Instance	The First Directions Hearing Bundle, in two parts
PD 15.15	Matrimonial and family proceedings — miscellaneous	Residual procedural matters
PDSL 10.4	Case management and timetabling	Allocation between the Case Management Judge and the Allocated Judge

VERSION CONTROL
Several of these directions have been superseded multiple times — PD 15.11, 15.12 and 15.13 in particular. Always work from the version on the Judiciary's Family Court practice directions page, not from a precedent folder. A superseded form attached to an affirmation is a wasted appointment.

3 Ancillary relief: the sequence

- **Form A — notice of application for ancillary relief.** The application that starts the financial claim. It is filed in the Family Court under the main suit and fixes the First Appointment.
- **Form C — notice of the First Appointment.** Served by the applicant on the respondent once the appointment is fixed. The date is not vacated save with leave, and if it is vacated the court fixes a fresh date.
- **Form E — financial statement.** Not less than **28 days before the First Appointment**, each party files with the court and simultaneously exchanges with the other a Financial Statement in Form E, annexing only the documents necessary to explain or clarify the information in it.
- **Questionnaire.** At or before the First Appointment the parties raise written questions on the other side's Form E. Answers are exchanged on the timetable the court fixes.
- **Form D — notice of the FDR appointment.** The Financial Dispute Resolution hearing, where a judge (not the trial judge) seeks to broker a settlement with the parties present and with authority to settle.
- **Form F and Form G.** Form F gives notice of an allegation in ancillary relief proceedings, indorsed on the affidavit that names the person and served on that person, who has 8 days from service to apply to intervene. Form G is the notice to dispense with the paginated bundle, filed by the applicant not later than 21 days before the First Appointment; leave is granted or refused at that appointment.
- **Trial.** Failing settlement, the court fixes the trial, with directions for the bundle, chronologies and costs estimates.

WHY FORM E IS THE WHOLE CASE
Form E is a sworn statement of means. Every asset, liability, income source, pension, company interest and trust interest must be disclosed, with the supporting documents annexed. A vague or incomplete Form E is not a drafting problem — it is a credibility problem that follows the client into the FDR and the trial, and it can found an application to set aside an order or a costs sanction.

4 Costs estimates and children

PD 15.9 prescribes four costs forms. Getting the right one is a small, frequent test:

PD 15.9 costs forms

Form	Used for
Form H1	Defended matrimonial causes and interlocutory applications relating to the main suit, including applications under the Domestic and Cohabitation Relationships Violence Ordinance (Cap 189)
Form H2	Children proceedings, where PD 15.13 requires exchange of a Form H — lodged and served 3 clear days before each case management hearing, pre-trial review or trial
Form H3	Ancillary relief: costs up to the FDR hearing
Form H4	Ancillary relief: costs after the FDR hearing up to and including trial

Children's work has its own track under PD 15.13 — the Children's Dispute Resolution pilot scheme, with Form J, and a timetabling discipline that mirrors the ancillary relief sequence. Where a child's welfare is in issue, the court may also direct separate representation and the PDSL guidance on meeting children applies.

5 Bundles in family proceedings

The general bundle directions do not govern family work. Three rules matter.

- **Relevance, strictly applied.** PD 15.11 provides that bundles prepared for the trial of an ancillary relief application shall contain only documents that are relevant and necessary for fairly disposing of the application. In practice that means the petition, the Forms A and E (without annexures unless directed), questionnaires and answers, orders, and the handful of documents that prove the asset position — not the entire correspondence file.
- **The two-part First Directions Hearing Bundle on transfer.** Under PD 15.14, Part A contains the petition or joint application; Form A or notices of application for ancillary relief; Forms E without the attachments required by Part 7; all questionnaires and answers without attachments; pending summonses in chronological order; all orders other than extensions of time, in chronological order; the reasons for transfer; Form J if any; and any other court documents directed. Part B contains the remaining documents directed by the court.
- **Costs estimates travel with the bundle.** Form H2 or H3/H4, as applicable, is lodged and served on the 3-clear-day timetable before the relevant hearing.

The general mechanics — consecutive pagination top right, an index with page ranges, legible copies, no duplication — still apply. See the court bundles guide for the physical build.

6 Worked example: a Form E timetable

EXAMPLE — FIRST APPOINTMENT FIXED FOR 14 MAY

Facts: Form A filed 3 February. First Appointment listed 14 May. Applicant represented; respondent in person.

- **3 Feb:** Form A filed; request the appointment date; open the file note with the limitation clock and the disclosure checklist.
- **By 7 Feb:** serve Form C on the respondent, with the date and time of the First Appointment.
- **By 16 April (28 days before):** Form E filed and simultaneously exchanged. Annex only what explains the figures: three months' bank statements, the mortgage statement, the pension valuation, the company's latest accounts.
- **By 30 April:** questionnaire drafted from the other side's Form E — one question per gap, no fishing.
- **14 May:** First Appointment. Directions sought for answers, valuation of the pension, and the FDR date. Form H3 costs estimate prepared.
- **Directions:** answers exchanged; FDR fixed; Form D served; Form H3 updated before the FDR.

The common failure at this stage is annexing everything "in case" — the whole matrimonial file in a Form E bundle. It breaches the relevance test, lengthens the appointment, and invites the court to ask why the statement of means needed 600 pages.

SEE THE FORMS FILLED IN

The family forms page carries Form A, C, D, E and H2 through one ancillary relief case, field by field, with the Cap 179B filing fees and a Form E whose asset summary reconciles. The specimens on this desk are: the petition, the acknowledgement of service, the notice of application for decree absolute and the joint application; Form A, C, D, E and H1 to H4; and the family bundle.

What the Family Court charges, and when it falls due (Cap 179B, Schedule)

Step	Fee	When
Filing a petition, or a joint application	**HK$630**	On presentation, with the marriage certificate and the mediation certificate
Filing Form A — notice of application for an appointment before a judge	**HK$630**	With the petition, or later if the financial claim follows the divorce
Form 2C (joint application) entered in the special procedure list	No separate fee	On entry of the joint application
Setting down for trial — undefended cause	**HK$630**	When the cause is set down, not when the petition is filed
Setting down for trial — defended cause	**HK$1,045**	As above; the higher figure applies where the cause is defended
Transfer between the District Court and the Court of First Instance at the parties' request	**HK$1,045**	On the application to transfer
Form C, Form D, Form E, the questionnaire, Forms H1 to H4	**No separate fee**	—
Notice of appeal, and setting down an appeal	**HK$1,045** each	Within the appeal period, which is short
Registry copies: photocopy per page · certified photocopy per page	HK$4 · HK$5.5	When a copy is needed for service or for another court
Court seal on a copy document	HK$28	When the copy is to be used abroad or proved
Search of a file or document at the Registry	HK$18	Per search

Where Cap 179B does not provide for a matter that the High Court Fees Rules (Cap 4D) cover, the High Court fees apply (rule 2, proviso). A defended cause set down for trial and taken on appeal therefore costs HK$630 + HK$1,045 + HK$1,045 in court fees before anyone's time is counted.

7 Practical checklist for a new family matter

FILE-OPENING CHECKLIST

- Main suit identified: petition or joint application, and its stage
- Jurisdiction and forum checked, including any transfer issue under PD 15.14
- Form A filed and the First Appointment date diarised, with the 28-day Form E deadline calculated backwards
- Form C served on the respondent and proof of service filed
- Form E disclosure checklist opened: real property, bank accounts, investments, pensions, companies, trusts, liabilities, income
- Supporting documents gathered and limited to what explains the figures
- Mediation information given, with the PD 15.10 position recorded
- Form H1, H2, H3 or H4 identified correctly for the next hearing
- Children's issues flagged: CDR, Form J, any PDSL guidance engaged
- Confidentiality and access checked before any document leaves the file
- Bundle only for documents relevant and necessary to the application

8 Sources

- Practice Directions 15.1 to 15.15, Family Court, Judiciary of the HKSAR.
- PD 15.9 (Forms H1–H4); PD 15.11 (Forms A–G, Form E, First Appointment, FDR); PD 15.13 (Form J, CDR); PD 15.14 (First Directions Hearing Bundle).
- PDSL 10.4, Guidance Note on Case Management and Time Tabling in Children and Ancillary Relief Proceedings.
- Domestic and Cohabitation Relationships Violence Ordinance (Cap 189).

Family Court forms, filled in

FAMILY · SPECIMENS

These are specimens, not official forms. The Family Court forms are annexed to the practice directions and are revised — take the current version from the Judiciary's Family Court forms page, and copy the content, not the layout.

TWO THINGS TO KNOW BEFORE YOU START
Form E is a statement of full and frank disclosure. An incomplete Form E is not a drafting problem; it is a credibility problem that follows the client into the FDR and the trial. And Form H answers such as "to be confirmed" are expressly treated as unacceptable under PD 15.9 — they may be treated as if there were no costs application for that item at all.

1 The case used throughout

The parties

Item	Detail
Court and case number	In the Family Court, FCMC 4321/2026
Petitioner / applicant	HO Man Yee, Grace · born 1982 · secondary school teacher
Respondent	TANG Chi Hang, Vincent · born 1979 · regional sales director
Marriage	Married 12 May 2012 in Hong Kong · separated 3 September 2025
Children	TANG Hei Tung, Anson (born 2016); TANG Hei Yu, Chloe (born 2019) — living with the petitioner
Matrimonial home	Flat 8, 25th Floor, Bel Air Heights, 88 Pok Fu Lam Road, Hong Kong — joint names, subject to a mortgage
Petition	Filed 20 January 2026 on the fact of two years' separation with consent; decree nisi 14 May 2026
Ancillary relief	Form A filed 2 June 2026; First Appointment 30 July 2026; FDR 12 November 2026

How the forms chain

Form	Filed by	When	Fee
Form A — notice of application for ancillary relief	Applicant	To start the financial claim	HK$630
Form C — notice of First Appointment	Applicant serves on respondent	Once the appointment is fixed	None
Form E — financial statement	Both parties, simultaneously	Not less than 28 days before the First Appointment	None
Questionnaire — request for further information and documents	Each party, on the other	Not later than 14 days before the First Appointment	None
Form D — notice of FDR appointment	Applicant serves on respondent	Once the FDR is fixed	None
Form H1 — costs on the main suit	Each party	3 clear days before the hearing	None
Form H3 — costs to and including the FDR	Each party	Before the FDR	None
Form H4 — costs after the FDR to trial	Each party	3 clear days before each hearing after the FDR	None
Form H4 — costs after FDR to trial	Each party	Before each later milestone	None
Form H2 — costs in children proceedings	Each party	3 clear days before CMC, PTR or trial	None

2 Form A — notice of application for ancillary relief

This is the application that creates the financial claim and triggers the First Appointment. It is short, and the important part is what you ask for: the orders ticked here frame everything that follows.

Form A — Notice of Application for Ancillary Relief	Specimen · example only
Court and case number	In the Family Court, FCMC 4321/2026
Applicant	HO Man Yee, Grace
Respondent	TANG Chi Hang, Vincent
Application	The applicant applies for the following orders:
Periodical payments	For herself pending suit, and for the two children
Lump sum	A lump sum order in her favour
Property	Transfer of the respondent's interest in the matrimonial home at Flat 8, 25/F, Bel Air Heights, 88 Pok Fu Lam Road, Hong Kong
Pension	A pension sharing order in respect of the respondent's occupational scheme
Costs	Costs of the application
Signature	Signed by the applicant's solicitors, Messrs Whitfield & Co, on 2 June 2026
Service	Served on the respondent's solicitors with Form C once the First Appointment was fixed

Fee: HK$630 on filing (Cap 179B, Schedule item 2 — notice of application for an appointment before a judge) · filed in the same suit as the petition, using the FCMC number

Do not treat the tick boxes as a wish list. Each order sought commits the client to a case theory, and a claim for a transfer of the home is a very different case from a claim for a lump sum. Take instructions on the orders before the form is filed, not after the first appointment.

3 Form C — notice of First Appointment

Form C tells the respondent when to attend and, critically, when the Form E is due. It is served by the applicant; the date is not vacated save with leave, and if it is vacated the court fixes a fresh date.

Form C — Notice of a First Appointment	Specimen · example only
Court and case number	In the Family Court, FCMC 4321/2026
Applicant	HO Man Yee, Grace
Respondent	TANG Chi Hang, Vincent
Appointment	Thursday 30 July 2026 at 9:30 am, Family Court, 3rd Floor, Wanchai Law Courts Building, 12 Harbour Road, Wan Chai, Hong Kong
What the respondent must do	Attend in person or by counsel; file and serve a Form E not less than 28 days before the appointment
Form E deadline	By 2 July 2026 (28 days before 30 July)
Documents to bring	Completed Form E with annexures; any questionnaire; evidence of income and assets as set out in the form
Consequence of non-attendance	The court may proceed in the respondent's absence and make such order as it thinks fit, including as to costs
Signature and date	Signed by the applicant's solicitors · served 12 June 2026

Fee: none · served by the applicant once the appointment is fixed · confirm the 28-day Form E date on the face of the form and diarise it for both parties

4 Form D — notice of FDR appointment

The Financial Dispute Resolution hearing is where most cases settle. The judge tries to broker an agreement; the parties attend with authority to settle. It is not a trial and evidence is not heard.

Form D — Notice of a Financial Dispute Resolution Appointment Specimen · example only	
Court and case number	In the Family Court, FCMC 4321/2026
Applicant / respondent	HO Man Yee, Grace / TANG Chi Hang, Vincent
Appointment	Thursday 12 November 2026 at 10:00 am, Family Court, Wan Chai
Attendance	The parties must attend in person, with authority to settle, accompanied by their legal representatives
Documents	Form E and answers to questionnaire already filed; updated Form H3 costs estimate; a concise position statement and any offer
Nature of the hearing	A settlement conference before a judge; no oral evidence; without prejudice to the trial
If no settlement	Directions will be given for trial, including expert evidence and the trial bundle
Signature and date	Signed by the applicant's solicitors · served 20 October 2026

Fee: none · served once the FDR is fixed · the parties' authority to settle is the point of the hearing — confirm it with the client in writing beforehand

5 Form E — financial statement

This is the document that decides the case. It follows a fixed structure: general information, assets and liabilities with a summary coded A to L, income, current monthly expenses, other information, orders sought and a schedule of attachments.

Form E — Part 1: general information Specimen · example only	
Name and address	HO Man Yee, Grace · Flat 8, 25/F, Bel Air Heights, 88 Pok Fu Lam Road, Hong Kong
Date of birth / occupation	14 August 1982 · secondary school teacher
Marriage and separation	Married 12 May 2012 · separated 3 September 2025
Petition	FCMC 4321/2026 · decree nisi 14 May 2026
Children	Anson, born 2016, primary school; Chloe, born 2019, kindergarten — both living with the applicant
Arrangements	Children live with the applicant in the matrimonial home; respondent has alternate-weekend contact
Maintenance	Interim maintenance of HK$28,000 per month paid under the order of 30 July 2026

Filed and exchanged not less than 28 days before the First Appointment · no filing fee · the form is sworn evidence, so every figure must be capable of being supported

Form E — Part 2: summary of assets and liabilities Specimen · example only

Reference codes A to L as used in Form E

Ref	Asset	Value (HK$)
A	Net value of interest in the matrimonial home (value 9,500,000 less mortgage 2,100,000)	7,400,000
B	Total net value of other landed properties	0
C	Total value of bank accounts (four accounts, three months' statements annexed)	480,000
D	Shareholding or beneficial interest in private companies (40% of Bel Air Education Limited, valued on net assets)	1,200,000
E	Other business interests	0
F	Holdings — listed stocks and unit trusts	650,000
G	Insurance policies (surrender values)	180,000
H	Debts owed to the applicant	0
I	Valuable personal items — jewellery and watch	120,000
J	Other assets	0
—	**Sub-total**	**10,030,000**
K	Pensions — accrued value of the respondent's scheme and the applicant's teacher scheme	1,850,000
—	**Total assets**	**11,880,000**
L	**Total liabilities** — credit cards HK$31,000; tax payable HK$14,000	45,000
—	**Net value**	**11,835,000**

Do not deduct the mortgage twice: A is the net value of the home, so the mortgage does not reappear in L · every figure must tie to an annexed document

Form E — Parts 3 and 4: income and monthly expenses	Specimen · example only
Basic salary	78,000
Bonus (average per month, last 12 months)	8,000
Overtime, commission, tips, allowances	0
Gross monthly income	**86,000**
Net monthly income after tax and MPF	81,500
Mortgage	18,500
Management fees	3,200
Rates and Government rent	1,100
Utilities and broadband	2,400
Food and household	9,000
Transport	3,500
Children's school fees and activities	16,000
Domestic helper	5,200
Insurance premiums	2,600
Personal and miscellaneous	2,000
Total monthly expenses	**63,500**
Monthly surplus	18,000

Expenses should reflect what is actually spent, evidenced by statements — not a budget the client would like to have · state the period each figure covers

Form E — Part 6: capital needs and Part 7: attachments	Specimen · example only
Housing — deposit and costs to rehouse the applicant and children	1,500,000
Children's education — five years' school fees	600,000
Car replacement	250,000
Clear liabilities	45,000
Total capital needs	**2,395,000**
Part 7 — documents annexed	Three months' bank statements (four accounts); mortgage statement; pension valuations; company accounts for Bel Air Education Limited; insurance surrender values; latest tax demand; payslips for 12 months
Declaration	"I believe that the facts stated in this financial statement are true and that I have made full and frank disclosure of my financial circumstances." Signed by the party, dated 2 July 2026

Annex only what explains the figures · the declaration is signed by the party, not the solicitor · a sealed-envelope exchange is available where only one party can file on time

6 The questionnaire

Form E rarely answers everything. PD 15.11 lets a party serve a questionnaire and request for particulars not later than 14 days before the First Appointment; the judge reads it before the hearing and decides at the appointment whether the answers will be ordered. It is the only chance before the FDR to be specific, so it should be narrow and it should be about the issues the judge will have to decide.

Questionnaire and request for further information — PD 15.11 Specimen · example only	
Heading	In the Family Court, FCMC 4321/2026 · between HO Man Yee, Grace (applicant) and TANG Chi Hang, Vincent (respondent)
Document	Questionnaire and request for further information and documents, served by the applicant on the respondent's solicitors
Date of service	16 July 2026 — 14 days before the First Appointment on 30 July 2026
Preamble	"The applicant requests the following further information and documents, which are relevant to the issues in this application and necessary for the purposes of the First Appointment and the financial dispute resolution hearing."
Q1 — the company	Provide the audited accounts of Bel Air Education Limited for the last three financial years, and state the dividends declared in each year and to whom they were paid.
Q2 — bank accounts	Provide 12 months' statements for every account in the respondent's sole name and for the joint account ending 4471, including the account closed in March 2026 and the destination of the balance.
Q3 — remuneration	Provide the respondent's contract of employment, his bonus letters for 2023 to 2026, and particulars of any deferred or share-based award not yet vested.
Q4 — pension	Provide a scheme statement showing the accrued value as at the date of the petition and the retirement and early-retirement terms, and state whether any lump sum has been commuted.
Q5 — the Shenzhen property	Identify the registered owner of the flat in Nanshan, provide the title documents, the purchase price and how it was funded, the outstanding mortgage, and the rental income received since 2023.
Q6 — loans	Provide the loan agreement and repayment records for the HK$800,000 said to be owed to the respondent's brother, and state when and how the money was advanced.
Q7 — withdrawals	Explain the four withdrawals totalling HK$640,000 from the joint account between October 2025 and February 2026, and state where the funds are now held.
Q8 — outgoings	Provide the respondent's current monthly outgoings, identifying the rent paid since he left the matrimonial home and by whom it is paid.
Request for documents	Documents to be provided by 4:00 pm on 13 August 2026, as may be ordered at the First Appointment.
Consequence of not answering	The applicant will apply for an order requiring an answer, with the costs of the application, and will invite the court to draw the appropriate inference from the failure to disclose.
Signature	Signed by the applicant's solicitors, Messrs Whitfield & Co, 16 July 2026

Fee: none · served not later than 14 days before the First Appointment · ask only what is relevant and necessary, because a scattergun questionnaire invites a refusal on all of it and costs you the judge's patience

Which Form H, and when it is due

Form	Covers	Filed	Fee
H1	The main suit — defended matrimonial causes and interlocutory applications relating to the main suit, including applications under the Domestic and Cohabitation Relationships Violence Ordinance (Cap 189)	3 clear days before the hearing	None
H2	Children proceedings, where PD 15.13 prescribes the exchange of a Form H	3 clear days before the case management hearing, the CDR, the pre-trial review or the trial	None
H3	Ancillary relief, from the start of the application up to and including the FDR	3 clear days before the FDR	None
H4	Ancillary relief, after the FDR and up to and including the trial	3 clear days before each hearing after the FDR	None

One form per party per milestone. A second Form H is not needed at a repeated appointment unless circumstances have changed substantially. PD 15.9 treats answers such as "to be confirmed" as unacceptable, and the court may treat the item as if no costs were being sought for it.

7 Form H1 — estimate of costs on the main suit

Form H1 is the odd one out: it is not about the money, it is about the suit and the applications inside it. Our specimen case was undefended, so this specimen is drawn on an interlocutory application within it — the summons for interim maintenance and a non-molestation injunction heard on 30 July 2026.

Form H1 — Estimate of Costs on the Main Suit Specimen · example only	
Court and case number	In the Family Court, FCMC 4321/2026
Party filing	Applicant, HO Man Yee, Grace
Hearing	Summons for interim maintenance and injunction, 30 July 2026 — filed and served 23 July 2026
Stage covered	The main suit from the filing of the petition on 20 January 2026, and the interlocutory application of 12 June 2026, up to and including the hearing on 30 July 2026
Solicitors' costs incurred — partner	18 hours at HK$4,500 = 81,000
Solicitors' costs incurred — associate	12 hours at HK$2,800 = 33,600
Solicitors' costs incurred — paralegal	4 hours at HK$1,200 = 4,800
Counsel's fees incurred	Advice on the summons, drafting the affirmation and attendance — 15,000
Disbursements incurred	Petition filing fee HK$630; affirmation and exhibits HK$420; service HK$250; travel HK$1,000 — 2,300
Sub-total incurred	**136,700**
Estimated further costs	3 hours partner; counsel's refresher; copying and travel — 22,000
Estimated total to the hearing	**158,700**
Hourly rates applied	Partner HK$4,500; associate HK$2,800; paralegal HK$1,200; counsel charged on the brief, not on time
Payments on account	HK$120,000 received; balance outstanding HK$38,700
Certification	Signed by the solicitor and by the client, confirming that the estimate and the rates have been explained

Fee: none · H1 covers the suit and the applications within it — it is not the form for the financial claim, which is H3 and then H4 · describe the hearing, because the figure is read against it

8 Form H2 — estimate of costs on children matters

PD 15.9 requires a Form H at each milestone: the case management hearing, the CDR, the FDR, the pre-trial review, and (on transfer to the Court of First Instance) the first appointment. In children proceedings the form is Form H2, and it must be lodged and served at least 3 clear days before the hearing.

Form H2 — Estimate of Costs on Children Matters Specimen · example only	
Court and case number	In the Family Court, FCMC 4321/2026
Party filing	Applicant, HO Man Yee, Grace
Hearing	Case management hearing, 30 July 2026
Costs incurred to date — solicitors	148,000
Costs incurred to date — counsel	22,000
Disbursements to date — filing fees, copies, medical report	15,000
Sub-total incurred	**185,000**
Estimated further costs — solicitors	78,000
Estimated further costs — counsel	12,000
Estimated further disbursements	5,000
Sub-total estimated	**95,000**
Total estimated costs	**280,000**
Hourly rates	Partner HK$4,500; associate HK$2,800; paralegal HK$1,200; counsel HK$3,500
Signatures	Signed by the solicitor and by the client, confirming the estimate has been explained

Fee: none · lodge and serve at least 3 clear days before the hearing · "to be confirmed" or "unknown" is unacceptable under PD 15.9 and may be treated as no costs application for that item

9 Form H3 — estimate of costs up to and including the FDR

PD 15.9 prescribes a different costs form at each stage. In ancillary relief, Form H3 covers the period from the start of the application up to and including the FDR; Form H4 takes over from the FDR to trial. The form must be lodged and served at least 3 clear days before the hearing, and the figures have to be capable of being stood behind — PD 15.9 treats vague answers as unacceptable.

Form H3 — Estimate of Costs on Ancillary Relief (start to FDR) Specimen · example only	
Court and case number	In the Family Court, FCMC 4321/2026
Party filing	Applicant, HO Man Yee, Grace
Stage covered	From the filing of Form A on 2 June 2026 up to and including the FDR on 12 November 2026
Hearing before which filed	FDR, 12 November 2026 — filed and served 6 November 2026
Solicitors' costs incurred — partner	18.5 hours at HK$4,500 = 83,250
Solicitors' costs incurred — associate	34 hours at HK$2,800 = 95,200
Solicitors' costs incurred — paralegal	12 hours at HK$1,200 = 14,400
Counsel's fees incurred	First Appointment and advice on settlement — 38,000
Disbursements incurred	Form A filing fee HK$630; valuation report HK$12,000; mediation HK$9,000; copying and courier HK$1,400 — 23,030
Sub-total incurred	**253,880**
Estimated further solicitors' costs to the FDR	16 hours partner, 10 hours associate — 100,000
Estimated further counsel's fees	FDR attendance and advice — 25,000
Estimated further disbursements	Updated valuation, copies, travel — 6,000
Estimated total to the FDR	**384,880**
Hourly rates applied	Partner HK$4,500; associate HK$2,800; paralegal HK$1,200; counsel's hourly rate HK$3,500 where charged on time
Payments on account	HK$300,000 received; balance outstanding HK$84,880
Certification	Signed by the solicitor and by the client, confirming that the estimate and the rates have been explained and that the client understands the figure may increase
Fee for filing	None

Form H3 stops at the FDR — Form H4 covers the period after it to trial · every line needs a basis: hours, rate or invoice · a figure entered as "to be confirmed" may be treated as no costs application for that item at all

10 Form H4 — estimate of costs after the FDR to trial

If the FDR does not settle the case, the costs from that point are reported on Form H4. The specimen below is the same matter after the FDR on 12 November 2026, with a three-day trial listed for June 2027.

Form H4 — Estimate of Costs on Ancillary Relief (after FDR to trial) Specimen · example only	
Court and case number	In the Family Court, FCMC 4321/2026
Party filing	Applicant, HO Man Yee, Grace
Stage covered	From the FDR on 12 November 2026 up to and including the trial listed for 8 to 10 June 2027
Hearing before which filed	Pre-trial review, 6 April 2027 — filed and served 1 April 2027
Solicitors' costs incurred since the FDR — partner	14 hours at HK$4,500 = 63,000
Solicitors' costs incurred since the FDR — associate	20 hours at HK$2,800 = 56,000
Counsel's fees incurred since the FDR	Advice on settlement and drafting the statement of issues — 42,000
Disbursements incurred since the FDR	Updated valuation HK$6,000; copying and courier HK$2,500 — 8,500
Sub-total incurred since the FDR	**169,500**
Estimated further solicitors' costs to trial	25 hours partner, 30 hours associate, 10 hours paralegal — 208,500
Estimated counsel's fees to trial	Brief fee HK$120,000 and one refresher at HK$30,000 — 150,000
Estimated further disbursements	Trial bundle, copying, travel and expert attendance — 12,000
Estimated total from the FDR to trial	**540,000**
Costs already reported on Form H3	HK$384,880 to and including the FDR — not repeated here
Hourly rates applied	Partner HK$4,500; associate HK$2,800; paralegal HK$1,200; counsel on the brief and refresher
Certification	Signed by the solicitor and by the client; the client confirms the trial estimate has been explained, including the refresher

Fee: none · H4 starts at the FDR — costs before it belong on H3, and repeating them double-counts · a fresh H4 is expected before each hearing after the FDR, not only before the trial

11 The filing fees

Matrimonial Causes (Fees) Rules (Cap 179B), Schedule

Item	Fee
Filing a petition; filing a joint application; sealing an originating application or summons; entering a joint application in the special procedure list	**HK$630** in each case
Filing a notice of application for an appointment before a judge — *this is the Form A filing fee*	**HK$630**
Setting down for trial — undefended cause	HK$630
Setting down for trial — defended cause	HK$1,045
Transfer between the District Court and the Court of First Instance on the parties' request	HK$1,045
Attendance of a public officer to produce or prove a record	HK$440
Typed copy of a document by the Registry, with certification — per page	HK$36
Additional copy — per page	HK$4
Photocopy supplied by the Registry — per page; certified photocopy — per page	HK$4 / HK$5.5
Court seal on a copy document	HK$28
Search of a file or document at the Registry	HK$18
Notice of appeal; setting down an appeal	HK$1,045 each
Form C, Form D, Form E, Forms H1 to H4 and the questionnaire	**No separate fee**

Where Cap 179B makes no provision for a matter that the High Court Fees Rules (Cap 4D) cover, the High Court fees apply (rule 2, proviso). Fees are payable at the Family Court Registry's accounts office; confirm the current figure before you tell a client what a filing will cost.

WHAT THE WHOLE SEQUENCE COSTS IN FEES

On the specimen case: HK$630 to file the petition, HK$630 to file Form A, and HK$630 to set the undefended cause down for trial — **HK$1,890** in court fees for the entire financial application. Form C, D, E and H2 add nothing. That is worth telling clients early, because the court fees are trivial next to the costs the case will generate, and the costs estimate is where the real conversation happens.

12 What goes wrong

- **Form A asks for the wrong relief.** The orders ticked frame the evidence and the settlement range. Settle them with the client before filing, and check that each one is available on the facts.
- **Form C is served late or not at all.** The respondent then has no proper notice of the Form E deadline, and the first appointment is wasted.
- **Form E is filed without annexures.** The figures are unsupported and the court will adjourn. Annex only what explains the figures — but do annex that.
- **The same liability is deducted twice.** A net-value figure for the home plus the mortgage in the liabilities column overstates the deficit. Check the arithmetic as a whole, not line by line.

- **Expenses are aspirational.** Form E asks what is spent, evidenced by statements, not what the client would like to spend after the divorce.
- **Form H2 says "to be confirmed".** PD 15.9 treats vague answers as unacceptable and may treat the item as abandoned. Give a figure and the basis for it.
- **The questionnaire is a scattergun.** Twenty questions, half of them irrelevant, get answered with a refusal and an order for costs against the party who asked. Ask what the judge will need to decide.
- **The questionnaire is served late.** PD 15.11 sets 14 days before the First Appointment; later than that and the judge has no time to read it, so it waits for a further appointment.
- **Form H3 is filed for the wrong period.** H3 ends at the FDR; costs after it belong in Form H4. Filing one document covering the whole case misstates the figure the court is being asked to rely on.
- **Nobody checks the client's authority to settle before the FDR.** The hearing exists to settle; a client who cannot agree anything wastes the appointment and costs.

13 Filing checklist

PRINT THIS

- Form A: orders sought confirmed with the client and matched to the evidence
- Form A filed with the HK$630 fee; sealed copy retained
- Form C served on the respondent; proof of service on file
- Form E deadline calculated backwards from the First Appointment (28 days)
- Form E: every Part completed, A to L summary reconciled, declaration signed by the party
- Form E: annexures limited to documents that explain the figures
- Questionnaire drafted from the issues, served not later than 14 days before the First Appointment
- Questionnaire answers diarised once ordered, and followed up rather than assumed
- Form D served once the FDR is fixed; client's authority to settle confirmed in writing
- Form H3 lodged and served 3 clear days before the FDR, stopping at the FDR
- Form H4 or H2 at later milestones, 3 clear days before
- Costs figures realistic and signed by solicitor and client
- Confidentiality checked before any document is served or filed

14 Sources

- Practice Direction 15.11 (Financial Dispute Resolution pilot scheme), Forms A to G, and paragraph 4 on the questionnaire and request for particulars; PD 15.9 (Forms H1 to H4: H1 for the main suit, H2 for children, H3 for ancillary relief to the FDR and H4 after it); PD 15.13 (children's dispute resolution).
- Matrimonial Causes (Fees) Rules (Cap 179B), Schedule; High Court Fees Rules (Cap 4D) where Cap 179B is silent.
- Judiciary, Family Court forms page; Form E financial statement and its guidance booklet.
- Law Society of Hong Kong, *Guide to Good Practice on Family Law*.

Matrimonial practice

FAMILY · MATRIMONIAL

The family law guide covers the financial side — Form A, Form E, the FDR. This page covers the cause itself: the petition, service, the decree, and enforcement of the orders that follow.

TWO NUMBERS, ONE OF THEM WRONG
Section 15(5) of the Matrimonial Causes Ordinance says a decree nisi cannot be made absolute before **three months**. The Matrimonial Causes (Decree Absolute) General Order reduces that to **six weeks** for decrees granted after 1973, unless the court fixes a shorter period in a particular case. Six weeks is therefore the operative figure — but it is a general order, not the ordinance, and a court can shorten it further.

1 Jurisdiction, ground and form

The three questions before any petition is drafted

Question	Answer	Where it comes from
Can the Hong Kong court hear it?	Either party is domiciled in Hong Kong, or habitually resident, or has a substantial connection — commonly three years' residence	Matrimonial Causes Ordinance, s 3
Is the marriage old enough?	No petition within one year of the marriage, save in exceptional circumstances or on the ground of adultery or behaviour	s 12
On what ground?	The marriage has broken down irretrievably, proved by one of five facts: adultery; behaviour; one year's separation with consent; two years' separation; five years' separation	s 11

There is one ground and five facts. The fact chosen fixes the evidence, the form of petition (Form 2 has a version for each fact), and whether the respondent's consent must be proved. A joint application uses Form 2C and needs no fact proved at all — the parties simply apply together.

2 How the cause runs

- **Petition or joint application** Form 2 with Form 2B if there are children, Form 3 notice of proceedings, Form 4 for the respondent, a statement of truth and the petitioner's certificate as to family mediation. Joint: Forms 2C and 2D. File with the original or certified copy marriage certificate and pay HK$630.
- **Service** The petitioner serves the respondent personally or by post; personal service is never effected by the petitioner in person. A signed Form 4 returned to the registry is proof of service.
- **Setting down** Apply to the registrar for directions to set the cause down. An undefended cause goes into the special procedure list for HK$630; a defended cause into the defended list for HK$1,045.
- **Registrar's certificate and decree nisi** In an undefended cause the registrar considers the papers and certifies; the decree nisi follows. If there are children, the court must be satisfied with the arrangements before the decree is made absolute.
- **Decree absolute** After six weeks, lodge Form 5 (petition) or Form 5A (joint application). The registrar searches the minutes and, if nothing is pending, makes the decree absolute and issues the certificate.
- **Ancillary relief** Runs alongside, on its own timetable — Form A, Form E, the First Appointment and the FDR. See the family forms page, and Form F and Form G below for the two notices that go with it.

3 Timeline

An uncontested petition, start to finish

Stage	Usual timing	Fee
Petition filed	Day 0	HK$630
Service on the respondent	Promptly after filing; by post or personally	—
Acknowledgement of service returned (Form 4)	Within days of service; nothing moves until it is back	—
Application to set down — special procedure list	Once service is proved	HK$630
Registrar's certificate and decree nisi	Typically 4 to 8 weeks after setting down	—
Application for decree absolute (Form 5)	**Not before 6 weeks** after the decree nisi	—
Certificate of decree absolute	Usually 1 to 2 weeks after the application	—
Whole cause, undefended	Commonly 4 to 7 months	HK$1,260 in court fees

4 The documents, filled in

Form 2 — Petition (two years' separation with consent) Specimen · example only

Court	In the Family Court, FCMC 4321/2026
Petitioner	HO Man Yee, Grace, of Flat 8, 25/F, Bel Air Heights, 88 Pok Fu Lam Road, Hong Kong
Respondent	TANG Chi Hang, Vincent, of 12A, Block 3, Greenfield Gardens, 1 Tai Hang Road, Hong Kong
Marriage	Married on 12 May 2012 at St Andrew's Church, Hong Kong · marriage certificate no. 2012/04587
Children	TANG Hei Tung, Anson, born 2016; TANG Hei Yu, Chloe, born 2019
Jurisdiction	Both parties are domiciled in Hong Kong and have been habitually resident here for more than three years
Fact relied on	The parties have lived apart for a continuous period of at least two years immediately preceding the presentation of this petition, and the respondent consents to the grant of a decree
Particulars	The parties separated on 3 September 2025 and have since lived apart; the petitioner has lived at the matrimonial home and the respondent at Greenfield Gardens. The respondent's consent is signified by his signature on the acknowledgement of service
Prayer	The petitioner prays that the marriage be dissolved; that the court make the orders sought in the accompanying Form A; and for costs
Statement of truth	Signed by the petitioner on 20 January 2026, confirming the contents are true
Mediation certificate	Petitioner's certificate as to family mediation filed with the petition
Fee	HK$630 on filing

File with the original or certified copy marriage certificate · the two-year period must be continuous and complete before filing · a petition presented within one year of the marriage needs s 12 leave

Form 4 — Acknowledgement of Service	Specimen · example only
Court and case	In the Family Court, FCMC 4321/2026
To	The Registrar, Family Court, Wanchai Law Courts Building
Petition	A petition dated 20 January 2026 has been served on me
Service	Served by post on 26 January 2026 at 12A, Block 3, Greenfield Gardens
Intention	I do not intend to defend the proceedings
Consent	I consent to a decree being granted on the fact of two years' separation
Children	I do not dispute the arrangements proposed for the children
Ancillary relief	I intend to apply for ancillary relief; a Form A will be filed separately
Signature and date	Signed by the respondent on 3 February 2026

No fee · the respondent's signature on this form is how consent is proved in a two-year separation case · service by post is good service; personal service is never effected by the petitioner personally

Form 5 — Notice of application for decree nisi to be made absolute	Specimen · example only
Court and case	In the Family Court, FCMC 4321/2026
Applicant	HO Man Yee, Grace, the petitioner
Decree nisi	Pronounced on 14 May 2026, dissolving the marriage
Notice	I apply for the decree nisi to be made absolute
Children	The court has considered the arrangements for the two children and is satisfied with them
Appeals	No appeal, application for re-hearing or rescission is pending
Date lodged	26 June 2026 — six weeks after 14 May 2026
Result	Decree made absolute 3 July 2026; certificate issued to each party
Fee	None

Lodge no earlier than six weeks after the decree nisi · Form 5A is the equivalent for a joint application · a decree will not be made absolute while the children's arrangements are unresolved

Form 2C — general form of joint application	Specimen · example only
Court and case	In the Family Court, FCMC 2088/2026 — a joint application is given its own case number on filing
First applicant	NG Ka Yiu, Dominic, of 21B, Tower 2, Island Crest, 8 First Street, Sai Ying Pun, Hong Kong
Second applicant	SO Mei Ling, of the same address until 30 June 2025, now of Flat 9, 12/F, King's Court, 33 Java Road, North Point, Hong Kong
Marriage	Married on 3 October 2014 at the Marriage Registry, City Hall, Hong Kong · certificate no. 2014/11203
Children	NG Tsz Hin, Ethan, born 2017 — a child of the family; no other children. The proposed arrangements go on the separate **Form 2D** filed with the application, not in the application itself
Jurisdiction	Both applicants are habitually resident in Hong Kong, and the marriage was celebrated here
Fact relied on	The applicants have lived apart for a continuous period of at least **one year** immediately preceding the application — the fact available to a joint application, and not available to a sole petitioner without the other's consent
Particulars	Separated on 30 June 2025; the first applicant has remained in the former matrimonial home and the second has lived at King's Court since that date; the parties have not resumed cohabitation
Form 2D filed with it	The child lives with the second applicant; the first applicant sees him each weekend and shares school holidays; both applicants ask the court to note the arrangement rather than make an order at this stage
Other financial claims	Neither applicant seeks an order for ancillary relief: the flat is to be transferred and the maintenance settled by the terms recorded in the schedule to the application
Mediation	A certificate as to family mediation from each applicant, filed with the application
Statements of truth	Signed by both applicants on 12 February 2026
Fee	**HK$630** on filing, and the application is entered in the special procedure list — no further fee for that entry

File with the marriage certificate · both applicants must sign · neither party can withdraw a joint application unilaterally: if the arrangement breaks down the application is discontinued and a sole petition is needed · the decree nisi follows in the special procedure list, and the decree absolute needs Form 5A — not Form 5, which is the petition version — no earlier than six weeks later

5 The papers that travel with the petition

A divorce is not one document. The petition or joint application is the application; the papers here are what must go with it, and what comes after the decree nisi. Missing one does not stop the cause — it stops the decree being made absolute, which is the only order that ends the marriage.

Form 2B — statement as to arrangements for the children (petition) Specimen · example only	
When it is needed	Filed with a **petition** where there is a child of the family under 18. The joint application uses Form 2D instead
Case	FCMC 2345/2027 · CHAN Wai Keung, Andy (petitioner) v LEUNG Siu Ming, Betty (respondent)
Children	CHAN Hoi Yan, aged 9 — living with the respondent at the former matrimonial home; CHAN Hoi Ching, aged 6 — living with the petitioner
Arrangements and education	Both children at the same primary school in Kowloon Tong; the elder stays at the former matrimonial home, the younger with the petitioner, ten minutes away
Contact	The children spend alternate weekends together at each parent's home, and the whole of the summer holiday is shared; handovers on Friday evening
Maintenance	HK$8,000 a month for the children, paid by the petitioner, with school fees and medical costs shared equally
What the court is being told	Not who is at fault, but who the children live with, where they go to school, and how they see the other parent. A statement that dodges these questions is returned
Fee	**No separate fee** — filed with the petition, which costs HK$630

Filed with the petition · no separate fee · the arrangements must be actual arrangements, not aspirations · the Children's Appointment (Form I) follows if the court is not satisfied

Form 2D — statement as to arrangements for the children (joint application) Specimen · example only	
When it is needed	Filed with a **joint application** (Form 2C) where there is a child of the family under 18 — the joint-application version of Form 2B
Case	FCMC 2345/2027 · the same parties, now applying jointly after the petition was replaced
The difference from Form 2B	There is no petitioner and respondent, so both parties state and sign the same arrangements. Where they do not agree on a detail, the form must say so rather than describing a compromise neither has accepted
What goes in it	Names and ages of the children; who they live with; school and childcare; contact with the other parent; maintenance and who pays it; any court order already in force about them
Signatures	Both applicants — a Form 2D signed by one party only is treated as incomplete, and the application is listed rather than accepted
Fee	**No separate fee** — filed with the joint application, HK$630

Filed with Form 2C · both parties sign · no separate fee · if the parties cannot agree the arrangements, a joint application is the wrong route: apply by petition and let the court decide

Form 3 — notice of proceedings Specimen · example only	
What it is	The document served with the petition that tells the respondent a suit has been begun, in which court, under which number, and what to do next
Case	FCMC 2345/2027 · served on LEUNG Siu Ming, Betty at the former matrimonial home on 12 May 2027
What it states	The court and the case number; the date of the petition; that the respondent must acknowledge service and state whether the suit is defended, within the time stated on the form; and where to file
What accompanies it	Copy of the petition, copy of Form 2B, and the acknowledgment of service form
If it is not served	The cause does not move. Substituted service — by advertisement or to a known address — needs the court's permission, and the application explains every attempt already made
Fee	**No separate fee**

Served with the petition and Form 2B · no separate fee · the acknowledgment of service is what starts the respondent's clock, so record the date of service

Form 5A — application for decree nisi to be made absolute (joint application) Specimen · example only	
When	Not before **6 weeks** after the decree nisi, and within 12 months of it unless the court extends time. For a joint application this is the form that asks for the decree absolute
Case	FCMC 2345/2027 · decree nisi granted 8 September 2027; application filed 20 October 2027
What it states	The date of the decree nisi; that neither party has appealed and the time for appeal has expired; that there is no pending application for ancillary relief that the court requires to be dealt with first; and that the parties have not reconciled
Children	Confirms the arrangements in Form 2D, and states any change since the decree nisi — a change of school or of residence is declared here, not left out
Signatures	Both applicants in a joint application; a sole applicant signs alone
What happens after	The court grants the decree absolute, and the marriage ends on that date. The decree absolute is the document a bank, the Land Registry or a foreign authority will ask for — not the decree nisi
Fee	**No fee**

Not before 6 weeks after decree nisi · no fee · within 12 months unless time is extended · the decree nisi does not end the marriage and must not be sent out as if it did

6 When the children are in dispute — Form I, Form J and Form K

Form 2B and Form 2D describe the arrangements. When the court is not satisfied with them — or when the acknowledgment of service shows the children are in dispute — the case moves onto the children's track under Practice Direction 15.13, and two notices arrive in sequence. **Form I** fixes the Children's Appointment; **Form K** fixes the Children's Dispute Resolution hearing. Neither of those is drafted by the parties: both are court notices, and the party's work is the service and the documents that must be filed before each date. The one document the parties do draft is **Form J**, the Children's Form — a statement of the present arrangements and the proposals, filed and exchanged 14 days before the appointment, and signed with a statement of truth.

THE CDR IS NOT PRIVILEGED — THIS IS THE TRAP

Paragraph 16 of PD 15.13 says that anything said, and any admission made, in the course of the CDR hearing *is admissible as evidence at trial*. It is the opposite of the FDR, where the discussion is confidential. A concession made at the CDR to move a negotiation along can be put to the judge who later hears the trial — and paragraph 15 allows that to be the same judge.

The children's track, from acknowledgment of service to trial

Step	What happens	When
Acknowledgment of service, Form 4 or joint application shows a children dispute	The court may direct a Children's Appointment, at the same time as the First Appointment under PD 15.11 or earlier if urgent	On filing
Form I issued	Notice of the Children's Appointment; the applicant serves it on the respondent (para 8)	Once the date is fixed
Form J and the statement of issues	Each party files at court and simultaneously exchanges the Children's Form (Form J) and a concise statement of issues	**14 days** before the CA
Chronology and list of orders sought	Needed as well where the CA is not heard together with the First Appointment	**14 days** before the CA
Form H2 costs estimate	Lodged and served by each party under PD 15.9	**3 clear days** before the CA
Children's Appointment	The judge defines the issues and directs reports, limited affirmations, separate representation, interim custody or access, mediation, or a trial date	The date in Form I
Form K served	Notice of the CDR hearing, served by the applicant on all parties concerned (para 13)	After the CA
Statement of Proposals	Each party files and exchanges a detailed statement of proposals for the children's future arrangements	**14 days** before the CDR
CDR hearing	The judge acts as conciliator; the parties attend in person. Not privileged	The date in Form K
If no settlement	Directions for trial before the same judge, with updated proposals 14 days before	After the CDR

Form I — Notice of a Children's Appointment	Specimen · example only
Heading	In the Family Court of the Hong Kong Special Administrative Region, FCMC 2345/2027 — CHAN Wai Keung, Andy (petitioner) and LEUNG Siu Ming, Betty (respondent)
What the notice is	Notice of a Children's Appointment issued on the court's direction, where the Form 4 acknowledgment shows the arrangements for the children are disputed
Date, time and place	14 July 2027 at 9:30 a.m., Court 12, 3/F, Wanchai Law Courts Building, 8 Queensway, Hong Kong
Heard with the First Appointment?	No — the notice says so, which is why the chronology and the list of orders and directions sought are also required 14 days before
What each party must do	File at court and simultaneously exchange, 14 days before the appointment: (i) the Children's Form, Form J; (ii) a concise statement of issues relating to the children; (iii) a brief chronology; (iv) a list of orders and directions sought
Costs estimate	Form H2 lodged and served by each party **3 clear days** before the appointment, completed under PD 15.9
Service	The **applicant** serves a copy on the respondent (para 8). Here: served on LEUNG Siu Ming, Betty at the former matrimonial home on 21 June 2027, with the receipt on the file
Attendance	Both parties attend in person unless the court otherwise directs (para 22)
What the court may do at the appointment	Direct a Social Investigation Report or an expert report; permit limited affirmations; appoint the Official Solicitor or a guardian ad litem; make interim custody or access orders; refer the parties to mediation or a parenting programme; direct a judicial interview if a child has asked to see the judge; or fix the CDR or a trial date
Fee	**None** — there is no filing fee for the notice or for the appointment
The trap	No further affirmations may be filed without leave, save one filed in support of a summons (para 7). Evidence that arrives late is evidence the court may refuse to read

14 days for Form J, the issues, and — if the appointment is not heard with the First Appointment — the chronology and the list of orders · 3 clear days for Form H2 · the applicant serves it, and service is proved · no fee

Form J — the Children's Form, filed and exchanged 14 days before the Children's Appointment Specimen · example only	
Form	Form J · Children's Form, annexed to Practice Direction 15.13
Heading	In the Family Court of the Hong Kong Special Administrative Region, FCMC 2345/2027 — CHAN Wai Keung, Andy (petitioner) and LEUNG Siu Ming, Betty (respondent)
Who files it	**Each party files their own.** This is the petitioner's. The respondent's Form J is a separate document, exchanged on the same day, and the two are read together at the Children's Appointment
Deadline	Filed at court and **simultaneously exchanged 14 days before the Children's Appointment** (para 9) — by **30 June 2027** for the appointment on 14 July 2027. Signed 29 June 2027
Filed with it	(i) a concise statement of issues relating to the children, two pages; (ii) a brief chronology; (iii) a list of the orders and directions sought — the last two because this appointment is **not** heard with the First Appointment (para 10)
Part 1 — the parties and the children	Petitioner: CHAN Wai Keung, Andy, HKID A123456(7), Flat 7, 9/F, Harbour View Court, 88 Java Road, North Point. Respondent: LEUNG Siu Ming, Betty, HKID B765432(1), Flat B, 18/F, Kingland Apartments, 25 King's Road, North Point. Children: CHAN Tsz Hin, Anson, born 12 March 2015, and CHAN Hoi Ying, Chloe, born 4 September 2018
Part 2 — where the children actually are	Both live with the respondent at Kingland Apartments, in the former matrimonial home. Anson sleeps in the second bedroom, Chloe shares the respondent's room. The respondent does the school run and the homework; a domestic helper, DALISAY Maria, employed since 2021, collects on Wednesdays when the respondent works late. Neither child has changed school since the separation
Part 3 — school, health and activities	Anson is in Form 1 at Rosaryhill School; Chloe is in Primary 3 at Marymount Primary School. Both are registered with Dr LAU at the North Point clinic; Chloe has mild asthma and an inhaler at school. Anson plays football on Saturday mornings at the HKFC juniors; Chloe has ballet on Tuesdays
Part 4 — the current contact	The petitioner sees the children **alternate weekends**, Saturday 10 a.m. to Sunday 6 p.m., collected and returned at Kingland Apartments; **Wednesday evening** from school pick-up to 8 p.m.; and speaks to each child by video call at 8 p.m. on the evenings they are not with him. Christmas, Lunar New Year and the summer holiday are split, with the split recorded in the chronology
Part 5 — the petitioner's proposal	Joint custody, with **care and control to the respondent**; the existing alternate-weekend and Wednesday contact continued and written into an order, with handovers at the building lobby; alternate halves of Christmas, Lunar New Year and Easter, and three weeks in the summer; school choice to be discussed before any application is made; maintenance for the children at a figure to be dealt with in the ancillary relief proceedings
Part 6 — other matters	The petitioner does not oppose a Social Investigation Report. Both parties attended a parenting programme in March 2027; the certificates are exhibited. There is no allegation of violence and no application for a non-molestation order
Statement of truth	Signed by the petitioner on 29 June 2027, declaring that the facts stated in the form are true to the best of his knowledge and belief. The form is **evidence**, and a false statement is exposure to proceedings for contempt
The statement of issues, in short	Three issues only: whether the order should be joint or sole custody; whether the Wednesday contact survives the petitioner's new shift pattern; and how the summer holiday is divided. Everything else in Form J is agreed and is recorded so that the court can see it is agreed
Fee	**None** — no filing fee for Form J or for the Children's Appointment
The trap	Form J describes what happens now, not what each parent would prefer. A form that answers every question with a proposal, and never states the present arrangement, gives the judge nothing to test the proposals against — and because the forms are exchanged simultaneously, an omission is visible to the other side before the hearing

Each party files their own · 14 days before the CA, filed and exchanged simultaneously · with the statement of issues, plus chronology and list of orders where the CA is not heard with the First Appointment · statement of truth, so it is evidence · no fee

Form K — Notice of a Children's Dispute Resolution Appointment Specimen · example only	
Heading	The same cause: FCMC 2345/2027 — CHAN Wai Keung, Andy and LEUNG Siu Ming, Betty
What the notice is	Notice of the Children's Dispute Resolution hearing, issued after the Children's Appointment has directed that the case be referred to a CDR
Date, time and place	6 October 2027 at 10:00 a.m., Court 12, 3/F, Wanchai Law Courts Building, 8 Queensway, Hong Kong — before the same judge who heard the Children's Appointment
Service	Served by the **applicant** on **all parties concerned** (para 13) — here the respondent, and the intervenor who was joined at the Children's Appointment. A Form K served on the respondent alone leaves the other party unserved and the hearing ineffective as to them
What each party must do	File and exchange a detailed **Statement of Proposals** about the children's future arrangements, not less than **14 days** before the hearing, and lodge Form H2 3 clear days before
Who attends	The parties in person. The Social Welfare Officer or anyone else attends only if the judge directed it at the Children's Appointment (para 14)
How the hearing runs	The judge acts as a conciliator, may speak to the parties directly rather than only through their lawyers, and will use the hearing to try to reach a lasting agreement
Not privileged	Anything said or admitted at the CDR is admissible in evidence at trial (para 16). The same judge may conduct both hearings and may hear the trial if no settlement is reached (para 15)
If it settles	The court makes the agreed orders at the conclusion of the hearing, or on an adjourned date
If it does not	Directions for trial before the same judge, with an updated and detailed Statement of Proposals filed and exchanged 14 days before the trial
Fee	**None**

Served by the applicant on everyone concerned, not just the respondent · Statement of Proposals 14 days before · in person · nothing said at the CDR is confidential, and the judge who hears it may hear the trial

What goes wrong with the children's documents

- **Form I is filed instead of served.** It is the court's notice; the applicant's duty is service on the respondent, and the date of service goes on the file.
- **Form J is left until the week of the appointment.** Fourteen days before, filed and exchanged simultaneously — not filed at court and left for the other side to find.
- **The chronology is omitted because the appointment is at court anyway.** It is required precisely when the Children's Appointment is *not* heard together with the First Appointment, and the Form I says which it is.
- **Form K is served on the respondent only.** "All parties concerned" includes a party joined later; the hearing cannot bind someone who was never served.
- **The CDR is treated as privileged.** It is not. A parent who concedes a school or a contact pattern to broker a deal has made evidence that can be used at trial.
- **The Statement of Proposals restates Form J.** It must be a detailed proposal — residence, school, contact schedule, holidays, maintenance, handover arrangements — filed 14 days before.
- **Nobody brings Form H2.** Three clear days before every appointment, CDR, case management hearing, pre-trial review and trial, for each party.
- **A late affirmation is filed without leave.** Paragraph 7 permits no further affirmations without the court's permission, and an unflagged affirmation is likely to be excluded.

7 The two ancillary relief notices — Form F and Form G

Both are annexed to Practice Direction 15.11 and both are filed in the same cause as the petition, which is why they are missed: neither one starts anything. **Form F** tells a named person that an allegation has been made about them in an affidavit, so that they can come in and be heard before an order touches their interests. **Form G** tells the other side that the applicant will ask to be excused the paginated bundle at the First Appointment. Neither is a summons, and neither carries a fee.

Form F — notice of allegation in proceedings for ancillary relief Specimen · example only	
Form	**Form F**, annexed to Practice Direction 15.11. The old reference was Form 20 of the Matrimonial Causes Rules, and the explanatory note to the Practice Direction reads every reference to Form 20 as a reference to Form F
Heading	In the Family Court of the Hong Kong Special Administrative Region, FCMC 2345/2027 — CHAN Wai Keung, Andy (petitioner) and LEUNG Siu Ming, Betty (respondent)
When it is used	Where an affidavit filed for use in the ancillary relief proceedings alleges adultery, or an improper association, with a **named person**. Rule 76 applies the requirement to an ancillary relief application; rule 92(5) applies it to an application about the custody of or access to a child
Who indorses and serves it	The party who filed the affidavit — here the petitioner. The notice is **indorsed on the affidavit**, and a copy of the affidavit, or of the part the court directs, is served with it on the named person. The court does not serve it, and the respondent does not serve it
The named person	LEUNG Kwok Fai, Michael, of Flat 3, 12/F, Skyline Tower, 39 King's Road, North Point — the respondent's business partner. He is not a party to the cause when the notice is served on him
What the notice tells him	That an allegation of improper association with him has been made in the petitioner's affidavit; that a copy of the affidavit, or the relevant part, is served with the notice; and that he may **intervene** in the proceedings by applying for directions
The 8 days	Counted **inclusive of the day of service** (r 92(5), applied to ancillary relief by r 76). Served personally on 22 June 2027, so the window closed on 29 June 2027; he applied for directions on 28 June, and his application was listed with the First Appointment
Directions at the First Appointment	PD 15.11 para 5(a)(iv): the judge at the First Appointment gives directions as to service of all relevant persons under s 6A(5) and s 17 of the Matrimonial Proceedings and Property Ordinance, and as to the issue and service of Form F — which is how a notice missed earlier is put right
What follows service	Rule 49(4) applies to a person served under rule 92(5) as it applies to a co-respondent in a defended cause, so he is heard on the allegation before any order is made that affects him
What it is not	Not an application, not a pleading and not a summons, and there is no fee. It does not make the named person a party; it gives him notice and a route into the case
The trap	An affidavit that makes the allegation without the indorsed notice, or a notice served so late that the 8 days expire after the hearing, leaves the named person unserved — and an order made over property in which he has an interest is exposed on exactly that ground
Fee	**None** — there is no filing fee for Form F

No fee · indorsed on the affidavit and served by the party who filed it, not by the court · 8 days from service, inclusive, to apply to intervene · the First Appointment can direct service where it was missed, at a cost in time

Form G — notice to dispense with paginated bundle Specimen · example only	
Form	**Form G**, annexed to Practice Direction 15.11 and made under para 4A. It is a notice of intention to *seek leave* — not the leave itself
Heading and address	In the District Court/High Court, FCMC 2345/2027 — CHAN Wai Keung, Andy (petitioner) and LEUNG Siu Ming, Betty (respondent). Addressed to the Chief Judicial Clerk, Family Court Registry, Wanchai Law Courts Building, 8 Queensway, Hong Kong — or to the Clerk of Court if the matter is in the High Court
Who files and serves it	The **Applicant** — the party who made the ancillary relief application — on the respondent. There is no equivalent notice for a respondent
Deadline	At any time after the application and **not later than 21 days before the hearing of the First Appointment** (para 4A). The First Appointment is fixed for 29 July 2027, so the last day was 8 July; the notice was filed and served on 6 July 2027
The ground	That the claim is **insubstantial and uncomplicated** and does not justify the costs involved in preparing the bundle. The form states the ground in those words; a claim that needs a business valuation, a pension report or a trust analysis will not meet it
What the bundle would have contained	The five items in para 4, due 14 days before the First Appointment — on 15 July here: the list of orders and directions sought, the questionnaire or request for particulars, the schedule of documents sought, the statement of issues with a brief chronology, and confirmation of service of the notice of the First Appointment
What the notice does	Gives notice that leave will be sought at the First Appointment. Until the court rules on it the parties **may withhold the bundle** unless the court directs otherwise — which is what the form itself tells the respondent
What happens at the First Appointment	The judge grants or refuses leave, and may direct the bundle to be produced whatever the notice says. If leave is refused, the bundle and its cost arrive late, and the refusal is a costs point against the applicant
What it is not	Not an application by summons, no fee, and no automatic dispensation — the claim is not excused the bundle until the court says so
The trap	Filing inside the 21 days, or writing to the other side to say the claim is simple, leaves para 4 in force. The notice has to be filed at court *and* served, and it has to be honest about the claim: a Form G on a case with a valuation issue is refused, and the adjournment costs more than the bundle would have
Fee	**None** — no filing fee for Form G, and no fee for the application it gives notice of

No fee · applicant only · not later than 21 days before the First Appointment, against a bundle due at 14 days · leave is granted or refused at the First Appointment · withholding the bundle without the notice is not an option

What goes wrong with the two notices

- **Form F is served on the respondent.** It goes to the *named person*, by the party who filed the affidavit, with the affidavit or the part the court directs.
- **The affidavit is filed without the indorsement.** The notice is indorsed on the affidavit itself; a covering letter saying an allegation has been made is not Form F.
- **The 8 days are counted from the wrong date.** From service, inclusive of the day of service — not from filing, and not from the First Appointment.
- **Form G is filed inside the 21 days.** Late is the same as never filed: para 4 stands and the bundle is due 14 days before the appointment.
- **Form G is treated as a dispensation.** It is a notice of intention to ask. The bundle obligation lifts only when the judge grants leave at the First Appointment.

8 Orders, and what to do when they are ignored

The usual orders and the route to enforcement

Order	Made under	If it is not paid or obeyed
Periodical payments (maintenance) for spouse or children	Matrimonial Proceedings and Property Ordinance (Cap 192)	Attachment of income order; examination of the debtor under O.49B; charging order; committal as a last resort
Lump sum order	Cap 192	Enforcement as a judgment debt; charging order over property
Transfer of property or settlement	Cap 192	Order enforced by registration of a charging order or by delivery of the instrument
Custody, care and control, access	Guardianship of Minors Ordinance (Cap 213); Cap 192	Welfare-based applications; injunction; committal only exceptionally
Injunction, exclusion from the home	Cap 192, s 3	Contempt proceedings; arrest for breach
Consent order	Filed with the court for approval	Enforceable as an order once made; a consent order cannot be varied merely because one party regrets it

Two practical points. First, a consent order is only worth what the drafting is worth: it must identify the payments, the dates, the mechanism and what happens on default, or enforcement becomes a second case. Second, a maintenance order made in Hong Kong can be registered for enforcement elsewhere, and Mainland matrimonial judgments can be recognised under the reciprocal arrangement — the procedure is set out in Practice Direction 10.5 and needs its own application.

9 Fees

Matrimonial Causes (Fees) Rules (Cap 179B)

Item	Fee
Filing a petition or a joint application	**HK$630**
Entering the cause in the special procedure list (undefended)	**HK$630**
Entering the cause in the defended list	HK$1,045
Filing Form A (notice of application for ancillary relief)	HK$630
Form 2B, Form 2D, Form 3, Form 4, Form 5 and Form 5A	No separate fee
Forms I and K — Children's Appointment and CDR notices	No fee
Photocopies and certified copies	HK$4 per page; HK$5.5 certified per page

An undefended petition therefore costs HK$1,260 in court fees before any ancillary relief. Full fee detail, including copies, search and appeal fees, is on the family forms page.

10 What goes wrong

- **The fact and the evidence do not match.** Two years' separation needs continuous separation and the respondent's consent; one year's separation needs consent too, and five years does not. Draft the particulars to the fact chosen.
- **The petition is filed inside the first year.** Section 12 bars it unless leave is obtained, and leave is not a formality.

- **Service is assumed.** Nothing is set down until service is proved, and the petitioner cannot serve personally.
- **Form 5 is lodged too early.** Six weeks from the decree nisi, not from the date of the hearing certificate.
- **The children's arrangements are left vague.** The decree will not be made absolute until the court is satisfied, which stalls the whole cause.
- **The children's track is run on the divorce timetable.** Form I and Form K carry their own 14-day and 3-clear-day documents, and the CDR is not privileged — a concession there is evidence at trial.
- **A consent order is filed without the mechanics.** No payment date, no default provision, no bank details — and enforcement becomes a fresh application.

11 Checklist

PRINT THIS

- Jurisdiction, one-year rule and the fact relied on confirmed with the client
- Marriage certificate (original or certified copy) on file
- Form 2 or 2C, with Form 2B or 2D, Form 3, statement of truth and mediation certificate
- Filing fee paid and case number marked on every later document
- Service effected and Form 4 returned and filed
- Application to set down lodged with the HK$630 fee
- Children's arrangements documented before the decree is sought
- Form I served on the respondent and the date of service recorded
- Form J, statement of issues, chronology and list of orders filed and exchanged 14 days before the Children's Appointment
- Form K served on every party concerned, with the Statement of Proposals in 14 days before the CDR
- Form H2 lodged and served 3 clear days before each hearing on the children track
- Decree nisi date diarised, with the six-week date calculated
- Form 5 or 5A lodged after six weeks; certificate of decree absolute on file
- Consent order drafted with dates, mechanism and default provisions
- Any enforcement route identified before the arrears become historic

12 Sources

- Matrimonial Causes Ordinance (Cap 179), ss 3, 11, 12, 15(5); Matrimonial Causes (Decree Absolute) General Order (Cap 179C), para 2.
- Matrimonial Causes Rules (Cap 179A), rr 14 (service), 33 (setting down and the special procedure list), 65 (decree absolute, Form 5), 76 and 92(5) (the Form F indorsement, service on the named person and the 8 days to apply to intervene), 49(4) (the named person treated as a co-respondent).
- Practice Direction 15.11 (Financial Dispute Resolution Pilot Scheme), paras 2 (Form E at 28 days), 4 (the paginated bundle at 14 days), 4A (Form G, not later than 21 days before the First Appointment, and the insubstantial and uncomplicated ground), 5(a)(iv) (directions on service of s 6A(5) and s 17 MPPO persons and on the issue and service of Form F), 11 (the statements before the final hearing); Forms F and G as annexed, with the explanatory note, para 6, treating references to Form 20 as references to Form F.
- Matrimonial Proceedings and Property Ordinance (Cap 192); Matrimonial Causes (Fees) Rules (Cap 179B).
- Practice Direction 15.13 (Children's Dispute Resolution), paras 6 to 10 (Form I, service, 14-day filing and exchange), 12 to 14 (Form K, service on all parties concerned, Statement of Proposals,

attendance), 15 to 16 (same judge, not privileged), 22 to 23 (personal attendance, Form H2); Forms I, J and K as annexed; PD 15.9 (estimates of costs).

- Judiciary, *How to Apply for a Divorce*; *General Guide to Practice Direction 15.13*; Practice Direction 10.5 (Mainland judgments).

PART III

Conveyancing and property

Conveyancing 101
Land and title 110
Stamp duty 115
Conveyancing forms, filled in 125

Conveyancing

PROPERTY · CONVEYANCING PRACTICE

Three deadlines govern the whole matter: the date for signing the formal agreement, the date for raising requisitions, and the completion date. Every other task exists to make those three dates work.

THE DATES, ON ONE PAGE
Stamping and registration periods sit with the rest of the recurring deadlines on the compliance calendar.

THE LAND UNDERNEATH
Registration, priority and title investigation are on the land law page — including the unposted memorial that defeats a completion-day search.

1 What kind of transaction is it?

Four transactions that behave differently

Type	Distinguishing features	What to check first
Second-hand residential resale	Estate agent's provisional agreement, then a formal agreement drafted by the vendor's solicitor	The provisional agreement: deposit, parties, completion date, and whether the property is subject to an existing tenancy or mortgage
First-hand sale by developer	Sold under the first-hand sales regime; prescribed documents and a statutory cooling period before the formal agreement	The developer's designated solicitors, the deed of mutual covenant, the occupation permit, and the payment schedule
Commercial or industrial	No deed of mutual covenant in the residential sense; different stamp duty scale since 26 February 2026	User restrictions in the Government lease and occupation permit; whether the intended use is permitted
Village house or New Territories property	Different title roots: Government land grants, small house grants, sometimes old schedules and tso/tong interests	The grant, the certificate of compliance, occupation permit, and any restriction on assignment

2 The resale timeline

Typical second-hand residential transaction

Stage	Timing	Who acts	Documents
Provisional agreement (PASP)	Day 0	Parties and estate agent	PASP; initial deposit, usually 3–5% of price
Formal agreement (ASP)	Usually about 14 days later, as the PASP provides	Vendor's solicitor drafts; purchaser's solicitor approves	Formal ASP in duplicate; further deposit bringing the total to 10%; draft assignment
Title and requisitions	On receipt of the title deeds, commonly 7 working days to raise requisitions	Purchaser's solicitor investigates; vendor answers	Title bundle, land search, requisitions on title, replies
Mortgage and funding	6–8 weeks before completion	Purchaser's mortgagee	Facility letter, legal charge, fire insurance
Completion	As fixed, commonly 45–60 days after the PASP	Both solicitors	Assignment, legal charge, completion statement, undertakings, keys
Stamping and registration	Within 30 days of execution; registration promptly	Purchaser's solicitor	Stamped assignment, memorial, Land Registry registration

THERE IS NO STATUTORY COOLING-OFF PERIOD

A provisional agreement in Hong Kong is a binding contract, not a letter of intent. The consequences of walking away — forfeiture of the initial deposit, or payment of double the deposit by a defaulting vendor — come from the *terms of the agreement*, not from an ordinance. Specific performance is a discretionary remedy. Read the PASP before advising anyone that they can "change their mind".

3 The two agreements

The provisional agreement

Usually prepared by the estate agent on a standard form. It should identify the property precisely, the price, the parties (with the full name and business registration number of any corporate party), the initial deposit, the date for signing the formal agreement, the completion date, and what happens on default by either side. The deposit should be payable to the vendor's solicitors as stakeholders where the property is in negative equity, so that the purchaser is protected if the sale cannot complete.

The formal agreement

Drafted by the vendor's solicitors and approved by the purchaser's. It incorporates the PASP terms, adds the standard conditions, and fixes the completion mechanics. Points that regularly need attention:

- **Title and encumbrances.** The property is sold subject to the matters in the title documents; the purchaser's protection is the requisition process, not a general warranty.
- **Requisitions.** The clause fixes how many working days the purchaser has after receiving title documents, and often gives the vendor a right to annul the sale if unwilling or unable to answer a requisition.
- **Vacant possession or subject to tenancy.** A subsisting tenancy changes the price, the stamp duty analysis and the completion mechanics. Establish it at PASP stage.
- **Default and forfeiture.** Check whether the deposit is forfeited as liquidated damages or whether the vendor may also claim damages.
- **Completion mechanics.** Time of day for completion (commonly 5pm on a weekday, 1pm on a Saturday), place, and the undertakings to be given.

4 Title investigation

This is the heart of the paralegal's work: reading a title bundle and identifying what is missing, what is inconsistent and what affects the property.

The title bundle — what should be there

Document	Why it matters
Government lease or grant	The root of title; user restrictions, building covenants, term and rent
Occupation permit	Confirms the building was certified fit for occupation and the approved use
Certificate of compliance	For completed developments and village houses; confirms compliance with the lease conditions
Deed of mutual covenant	Management, common parts, restrictions, apportionment of costs, and often restrictions on letting or use
Approved building plans	Compare with what is actually there; identifies unauthorised building works
Chain of assignments	Every transfer from the grant to the current owner, with memorials and any deeds of variation
Mortgages and discharges	Existing security must be discharged at or after completion
Land search	Current registered owner, encumbrances, pending actions, bankruptcy and charging orders
Tenancy agreements	Affect possession, rent apportionment and the value of what is being sold
Government rent and rates demands	Arrears and apportionment on completion

What to look for

- **Gaps in the chain.** A missing assignment, an unregistered deed, a death requiring probate, a company that has been dissolved.
- **Identity and capacity.** Names must match across the chain; signatures must be consistent; a power of attorney must be valid and registered.
- **Encroachment and alterations.** Structures extending beyond the lot, rooftop additions, enclosed balconies, subdivided flats — all raise unauthorised building works and lease breach issues.
- **User restrictions.** Using a residential unit as an office, or an industrial unit as a shop, can breach the lease and the occupation permit.
- **Encumbrances.** Easements, rights of way, covenants, re-entry rights, tso/tong interests, and any pending litigation noted on the land search.
- **DMC obligations.** Management fees outstanding, restrictions on signage, air-conditioning platforms, or short-term letting.

THE LAND SEARCH IS NOT THE TITLE

A land search tells you what is registered, not whether the title is good. The registered owner may hold subject to an unregistered interest; a memorial may be defective; a discharge may not have been registered. Read the documents, then check them against the search.

5 Requisitions on title

A requisition is a written request requiring the vendor to prove title, explain a document or remove a defect. They are raised once, within the period the agreement allows, and they should be specific.

How to draft them

- Identify the document and the page or memorial number.
- State the defect or query precisely — a date discrepancy, a missing page, an unnamed party, an undischarged charge.
- State what is required: a certified copy, a statutory declaration, a discharge, a consent, a deed of variation.
- Keep them within the contractual period; a requisition raised late may be answered with the annulment clause.

EXAMPLE REQUISITIONS IN A RESALE

- "The assignment dated 12 March 1998 refers to a Deed of Variation dated 4 February 1998 which is not included in the title bundle. Please provide a certified copy."
- "The land search shows a mortgage in favour of [bank] registered by memorial 123456. Please confirm that a discharge will be registered at or before completion, and provide the discharge or an undertaking."
- "The occupation permit describes the premises as 'domestic'. The tenant is operating a tutoring business from the flat. Please confirm whether the vendor has obtained any lease modification or waiver, and disclose all correspondence with the Buildings Department and Lands Department."
- "The vendor's name on the 2005 assignment differs from the name on the identity document provided. Please provide a statutory declaration explaining the discrepancy."

If the vendor is unwilling or unable to answer, many agreements allow the vendor to annul the sale and return the deposit. That is a contractual right, not a breach — which is why the quality of the reply matters as much as the quality of the requisition. Once title is accepted, the purchaser generally cannot reopen it.

6 Stamp duty

Ad valorem stamp duty is payable on the agreement for sale and on the assignment. Since 28 February 2024, the demand-side measures for residential property — buyer's stamp duty and special stamp duty — no longer apply to instruments executed on or after that date.

Residential AVD — Part 1 of Scale 1 and Scale 2, instruments executed on or after 26 February 2026

Consideration or value (higher)	Rate
Up to HK$4,000,000	HK$100
$4,000,001 – $4,323,780	$100 + 20% of the excess over $4,000,000
$4,323,781 – $4,500,000	1.5%
$4,500,001 – $4,935,480	$67,500 + 10% of the excess over $4,500,000
$4,935,481 – $6,000,000	2.25%
$6,000,001 – $6,642,860	$135,000 + 10% of the excess over $6,000,000
$6,642,861 – $9,000,000	3%
$9,000,001 – $10,080,000	$270,000 + 10% of the excess over $9,000,000
$10,080,001 – $20,000,000	3.75%
$20,000,001 – $21,739,120	$750,000 + 10% of the excess over $20,000,000
$21,739,121 – $100,000,000	4.25%
$100,000,001 – $109,574,470	$4,250,000 + 30% of the excess over $100,000,000
Above $109,574,470	6.5%

Non-residential property is charged under the new Scale 3 from 26 February 2026, at the rates that applied under Scale 2 before that date. Marginal relief applies at the band boundaries. Confirm the rate on the Inland Revenue Department's current table before you compute a completion statement — the top residential rate rose from 4.25% to 6.5% for instruments above HK$100 million.

The stamping rules that matter

- **30 days** from execution to stamp an agreement for sale or a conveyance on sale. Calendar days, including weekends and general holidays.
- **Two agreements, one transaction.** If the first agreement is superseded by a second within 14 days, the date of the second is the relevant date; otherwise the first agreement's date governs.
- **Late stamping** attracts a penalty, potentially a multiple of the duty, subject to remission by the Collector. An unstamped instrument is not admissible in evidence in civil proceedings until stamped.
- **Who pays.** The agreement usually puts the duty on the purchaser, but the statutory liability can fall on either party and on any person who uses the instrument.
- **Companies and non-permanent residents** no longer pay a separate buyer's stamp duty on residential property acquired on or after 28 February 2024, but the ordinary AVD still applies, and additional charges can arise from the structure (for example, a transfer of shares rather than property).

7 Completion

Completion is a simultaneous exchange: money against the assignment and the keys. The purchaser's solicitor drafts the assignment and the legal charge; the vendor's solicitor approves them and attends to execution.

Completion day sequence

Step	Who	Detail
Final inspection	Purchaser	Ordinarily before completion; check the property is in the contractual condition and no fixtures removed
Completion statement	Purchaser's solicitor	Price, deposit credited, apportionment of rates, Government rent and management fees, stamp duty
Execution	Purchaser and mortgagee	Assignment and legal charge signed; mortgage funds released to the purchaser's solicitor
Money and documents exchanged	Both solicitors	Balance of price against executed assignment, title deeds and keys; commonly by 5pm (1pm Saturday)
Undertakings	Vendor's solicitor	To discharge existing mortgages within a stated period and deliver the discharged deeds and receipted discharge
Possession	Vendor	Vacant possession, or subject to the tenancy if that is the bargain; keys and access devices handed over

THE UNDERTAKING IS THE SECURITY

Where the vendor's mortgage is not discharged on the day, the purchaser relies on the vendor's solicitor's undertaking to discharge it and deliver the receipted discharge and deeds. That undertaking must be in writing, unambiguous, and from a firm able to honour it. It is not a formality, and it should never be given or accepted orally.

8 After completion

- **Stamp the assignment** within 30 days of execution. In practice this is done at or immediately after completion, because the assignment cannot be registered or relied on in evidence until stamped.
- **Register at the Land Registry.** Priority between competing interests in the same property is determined by the date of registration, not the date of the instrument. Register promptly and check the memorial against the assignment.
- **Register the mortgage** if there is one, and deliver the title deeds to the mortgagee as the facility letter requires.
- **Notify the management office** and the deed of mutual covenant manager of the change of owner, and settle the apportioned management fees.
- **Update rates and Government rent** records with the Rating and Valuation Department and the Lands Department.
- **Close the file** with the stamped assignment, the Land Registry search confirming registration, the discharge and receipted mortgage documents, and the completion statement.

9 Worked example: resale with a tenancy and a mortgage

EXAMPLE — HK$7,800,000 FLAT, LET TO A TENANT, VENDOR'S MORTGAGE OUTSTANDING

PASP: signed 3 March; initial deposit HK$200,000; formal agreement within 14 days; completion 30 April; property sold subject to the existing tenancy.

Formal agreement: signed 17 March; further deposit HK$580,000, bringing the total to HK$780,000 (10%). Purchaser's solicitor approves the draft assignment.

Title: received 20 March. The bundle shows a 1994 Government lease, a 1997 occupation permit, a DMC, six assignments, and a mortgage registered in 2019. Requisitions raised 27 March: the 2003 assignment is missing page 2; the vendor's name differs by one character from the identity document; the tenancy agreement is undated; the management office confirms arrears of HK$18,400.

Replies: certified copy supplied; statutory declaration on the name; tenancy confirmed as a two-year term from 1 January 2025; arrears to be cleared from the purchase price at completion. Title accepted 9 April.

Stamp duty: AVD on HK$7,800,000 at 3% = HK$234,000, stamped 17 March.

Completion 30 April: assignment and legal charge executed; balance of HK$7,020,000 paid; vendor's solicitor undertakes to discharge the 2019 mortgage within 21 days and deliver the receipted discharge; keys and tenancy documents handed over; rent and management fees apportioned to the day.

After: assignment registered 2 May; mortgage registered by the bank's solicitors; management office notified; rates record updated.

What went right: the tenancy was identified at PASP stage, so the price and the completion mechanics were built around it. What nearly went wrong: nobody checked the management account until requisitions — an avoidable apportionment dispute.

10 Worked example: first-hand purchase

EXAMPLE — NEW DEVELOPMENT, HK$9,200,000

Structure: the developer sells under the first-hand sales regime. The purchaser signs a provisional agreement and then the formal agreement within the period the regime prescribes — five working days for the purchaser after the PASP, with the developer signing within eight working days if the purchaser signed in time. The deposit is paid by instalments under the payment schedule.

Documents to obtain and check: the deed of mutual covenant (management fees, common parts, restrictions on letting and signage), the occupation permit, the certificate of compliance, the approved building plans, the developer's title and any deed of mutual covenant variation, and the floor plan against the unit being sold.

Practical differences from a resale: there is no historic chain of assignments to investigate; the risks are forward-looking — the size and specification of the unit, the management fee estimate, the completion date and any delay clause, and whether the car park or rooftop is included in the assignment.

On completion: the assignment is executed, the mortgage drawn down, the assignment stamped within 30 days, and the memorial registered. The DMC and management documents are then the purchaser's constitution for the building.

11 Risk flags

- **Identity and authority.** Verify the vendor against identity documents; check company searches and board resolutions for corporate vendors; check powers of attorney.
- **Bankruptcy and litigation.** A bankruptcy search and a land search for pending actions and charging orders, repeated shortly before completion.
- **Matrimonial home.** Where the property may be a matrimonial home, consider whether a spouse's consent or a court order is required.
- **Unauthorised building works.** Orders, letters and photographs; these can affect mortgageability and lease compliance.
- **Encroachment.** Structures or air-conditioners extending beyond the lot or into common parts.
- **Short lease or expiring term.** A lease with little time left changes value and mortgageability.
- **Illegal letting or subdivided flats.** Check against the occupation permit and the lease; mortgagees will not lend on some arrangements.
- **Fraud.** The classic pattern is a plausible vendor, a convincing title bundle and a rapid completion. Verify independently, never from documents supplied by the other side alone.

SEE THEM FILLED IN

The conveyancing specimens page carries one transaction through every document — provisional agreement, formal agreement, requisitions with replies, the assignment, the legal charge and an agreed completion statement, with the stamp duty computation shown step by step.

12 File checklist

PRINT THIS

- PASP on file; parties, price, deposit, formal agreement date and completion date diarised
- Company search and board resolution where a party is a company
- Formal agreement approved, executed in duplicate, further deposit received
- Title bundle complete and indexed; every document read, not just listed
- Land search, bankruptcy search and pending actions checked
- Government lease user restrictions and occupation permit use checked
- DMC obligations, management fees and arrears checked
- Requisitions raised within the contractual period, with replies and acceptance of title on file
- Mortgage facility letter, legal charge and fire insurance in place
- Stamp duty computed on the correct scale and rate; stamped within 30 days
- Completion statement agreed; apportionments calculated to the day
- Assignment and charge executed; balance and keys exchanged
- Vendor's solicitor's undertaking to discharge mortgages in writing
- Assignment and charge registered at the Land Registry
- Management office, Rates and Government rent records updated
- Deeds delivered to the mortgagee or held to the client's order

13 Sources

- Stamp Duty Ordinance (Cap 117); Inland Revenue Department, *Stamp Duty Rates* and AVD guidance (rates effective 26 February 2026).
- Land Registration Ordinance (Cap 128); Land Registry practice and memorial requirements.
- Conveyancing and Property Ordinance (Cap 219).
- Estate Agents Authority, *Conveyancing Practice and Procedure*; Community Legal Information Centre guidance on sale and purchase.
- Law Society of Hong Kong guidance on undertakings and client money.

Land and title

PROPERTY · LAND

The conveyancing guide covers the transaction. This page covers the land underneath it: what the Government lease allows, what the register shows, how priority is fixed, and what each search costs.

THE ONE THING TO UNDERSTAND FIRST

Registration does not make a bad deed good. Under the deeds registration system a registered document takes priority over unregistered documents and over documents registered later — nothing more. If the seller never had good title, registering the assignment does not create it. That is why title investigation, not registration, is where the work is.

1 What the land is held under

The four things you must identify before anything else

Question	Where the answer is	Why it matters
Which lot, and which lease?	The Government lease, Conditions of Sale, New Grant or Block Government Lease	It fixes the term, the user restriction, the building covenant and whether a premium or rent is due
Is the user permitted?	User clause in the lease or conditions; occupation permit	Residential use of industrial or agricultural land is a breach, and can be enforced by re-entry
Is anything unpaid?	Government rent, premium instalments, rates	Unpaid Government rent can ground re-entry; rates are a charge on the property
What binds the flat?	Deed of Mutual Covenant, building plans, occupation permit, management accounts	Restrictions on use, alterations and letting usually live in the DMC, not the lease

In the New Territories most land is held under a **Block Government Lease** — a lease of a large lot subdivided by surrender and regrant, or by subdivision approved by the District Lands Office. A village house needs its occupation permit, and a "small house" grant carries its own conditions. In the urban area the lease is usually a Conditions of Sale or a New Grant with a building covenant that has long since been complied with, and the flat is governed by its DMC.

2 The register, and how priority works

The Land Registry keeps a land register for each property. Deeds are lodged with a **memorial** — a one-page summary of the instrument — and the memorial is what gets registered, with the instrument imaged beside it.

Priority has two halves, and it is the second that people forget. Under **s 3** of the Land Registration Ordinance (Cap 128), registered instruments rank against each other in the order of their *dates of registration*. Under **s 5**, an instrument registered within **one month** of its execution takes effect, for priority purposes, by relation back to the date of the instrument itself. So a deed signed on 20 October and lodged on 9 November beats a deed signed later but lodged earlier — provided the lodging happens inside the month. Lodge on day 31 and the deed has no priority until the day it is registered.

What the register will and will not tell you

It shows	It does not show
Every registered memorial affecting the lot, in order, with its date	Whether the deed behind a memorial was validly executed
The current owner, and the share held	Whether the owner is bankrupt, unless a memorial is registered
Mortgages, charges, easements, covenants and writs registered against the owner	Illegal structures, unauthorised building works or breaches of the lease
Pending memorials that have been lodged but not yet posted	Whether rates and Government rent are paid — check separately

THE TRAP: THE UNPOSTED MEMORIAL

A memorial lodged but not yet posted to the register still ranks from its date of lodgement. Two searches are therefore done, not one: the *current* register, and the *unposted memorial list*. A completion that relies on a current search alone can be defeated by a memorial lodged the previous afternoon.

3 The documents, filled in

Memorial — the form lodged with the Registry Specimen · example only	
Memorial number	2611080123 (assigned on lodgement)
Property	All That One Equal Undivided 1000th Part or Share of and in Section A of Lot 1234 in Demarcation District No. 89, together with the exclusive right to occupy Flat B, 12th Floor, Kam Court, 45 Kwun Tong Road, Kowloon
Nature of instrument	Assignment
Date of instrument	6 November 2026
Parties	LEUNG Siu Fung (vendor) to TAM Ka Wai and TAM Lau Mei Ling (purchasers, joint tenants)
Consideration	HK$5,200,000
Date of lodgement	9 November 2026
Registration fee	HK$605 (consideration exceeding HK$750,000)
Solicitor's certificate	Certificate on the memorial verifying the particulars, signed by the lodging solicitor

Lodged 9 November 2026, within one month of the assignment dated 20 October 2026 — so priority relates back to 20 October under s 5 · lodge after the month and priority starts only on the day of registration · the memorial must match the instrument exactly, and one that misdescribes the property registers nothing useful

Land search — current particulars	Specimen · example only
Search date and time	9 November 2026, 10:42 am
Property	Flat B, 12th Floor, Kam Court, 45 Kwun Tong Road, Kowloon
Lot	Section A of Lot 1234 in Demarcation District No. 89 · 1/1000th share
Government lease	Block Government Lease, 75 years from 1 July 1898, renewable
Registered owner	LEUNG Siu Fung — 1/1000th share, registered 14 March 2011 under memorial 1103140567
Encumbrances	Mortgage in favour of Good Bank Limited, registered 14 March 2011 (memorial 1103140568), discharged by memorial 2611070999 lodged 6 November 2026; Deed of Mutual Covenant registered 2 May 1988
Pending	No unposted memorials affecting this lot as at the search time
Fee	HK$10 for the current search; HK$25 for historical and current

Search again on the day of completion, and keep the search with its time stamp · a discharge lodged but not posted is the single most common completion-day surprise

Title investigation — the search schedule Specimen · example only

What to obtain, and what each item costs

Item	Obtained from	Fee (HK$)
Current land search	Land Registry / IRIS	10
Historical and current search	Land Registry / IRIS	25
Copy of a memorial and the instrument annexed	Land Registry	100
Copy of the Government lease (including Block Government Lease)	Land Registry	120
Copy of a page of a Block Government Lease	Land Registry	10
Copy of plans attached to a memorial or lease	Land Registry	15
Certification of a document	Land Registry	150
Occupation permit, building plans, DMC	Buildings Department / management office	Depends on the search
Rates and Government rent position	Rating and Valuation Department	No charge for the enquiry

Searches are cheap; missing one is not · obtain the lease and every memorial that creates or limits the interest, then read the DMC for restrictions on use, letting and alteration

4 Fees

Registration and search fees

Item	Fee
Registration of a memorial — consideration not exceeding HK$750,000	HK$305
Registration of a memorial — consideration exceeding HK$750,000, or no consideration	HK$605
Search — each memorial or Government lease	HK$10
Search — each Memorial Day Book	HK$150
Current particulars printout / historical and current	HK$10 / HK$25
Copy of memorial and instrument / Government lease / each further sheet	HK$100 / HK$120 / HK$10
Certification of a document	HK$150

The registration fee is banded by consideration, and a phased revision is under way: Phase 2 took effect on 1 July 2026 with new memorial forms carrying the revised figures. Confirm the current band at the lodgement counter or on the Registry's memorial guide before you quote a client. Stamp duty is separate and is worked through on the conveyancing specimens page.

5 Timeline

From provisional agreement to registered title

Step	Usual timing	Consequence of missing it
Provisional agreement signed, deposit paid	Day 0	The deposit is at risk if the formal agreement is not signed
Formal agreement for sale and purchase	Usually within 14 days	Seller may forfeit the deposit and resell
Title documents and requisitions on title	Within the period in the agreement, commonly 14 days	Right to object to title can be lost
Stamp duty on the agreement	**30 days** after execution (or after receipt if executed outside Hong Kong)	Penalty, and the instrument is not admissible in evidence
Completion	Typically 1 to 3 months after the provisional agreement	Interest and costs under the agreement's default clause
Memorials lodged for registration	Immediately after completion — and in any event **within one month of execution**	Inside the month, priority relates back to the date of the deed (s 5); outside it, priority runs only from registration, and any instrument registered first wins (s 3)
Rates and Government rent	Quarterly; check at completion and apportion	Arrears become the buyer's problem in practice

6 What goes wrong

- **Only the current search is done.** The unposted memorial list is where the competing instrument hides.
- **The lease is read after the agreement is signed.** User restrictions, building covenants and premium obligations belong in the requisitions, not in a post-completion surprise.
- **The memorial misdescribes the property.** A wrong share, floor or lot registers a document that does not affect the property you meant.
- **Registration is left until the file is "complete".** Priority is lost the moment a competing memorial is lodged first, however good the deed is.
- **The DMC is treated as boilerplate.** Letting restrictions, alteration restrictions and management arrears usually sit there, and they bind the buyer.
- **Government rent and rates are assumed paid.** Neither appears on the land register; both need their own enquiry.

7 Checklist

PRINT THIS

- Lot, section, share and Government lease identified and copied
- Current search obtained, with date and time recorded
- Unposted memorial list checked on the search date and again at completion
- Every memorial that creates or limits the interest obtained and read
- Deed of Mutual Covenant read for user, letting and alteration restrictions
- Occupation permit and building plans obtained where alterations are planned
- Government rent and rates position confirmed and apportioned
- Memorials prepared to match the instruments exactly, with the solicitor's certificate
- Registration fee band confirmed before lodgement
- Memorials lodged immediately after completion; lodgement receipt and memorial numbers on file
- Registration confirmed, and the registered memorial copy filed

8 Sources

- Land Registration Ordinance (Cap 128); Land Registration Regulations (Cap 128A); Land Registration Fees Regulations (Cap 128B), Schedule.
- Land Registry, *Search of Land Records — Charges*, *Memorial Form Easy Guide — Registration Fees*, and Circular Memorandum No. 2/26 (Phase 2 fee revision, 1 July 2026).
- IRIS Online Services, service fees; GovHK, *Registration of Deeds*.
- Limitation Ordinance (Cap 347) for adverse possession; Building Management Ordinance (Cap 344) for DMCs and management.

Stamp duty

PROPERTY · STAMP DUTY

The conveyancing specimens show one transaction from provisional agreement to completion. This page is the duty on its own: what is charged, on which scale, by when, and what to write on the forms.

THREE THINGS THAT CHANGED, AND ONE MYTH

Special Stamp Duty, Buyer's Stamp Duty and the 7.5% New Residential Stamp Duty were all cancelled with effect from **28 February 2024**. From **26 February 2026** a new Scale 3 applies to non-residential property, and residential duty above HK$100 million rises to 6.5%. And the myth: relief for transfers between close relatives no longer reduces anything for an ordinary purchase, because Part 1 of Scale 1 and Scale 2 have carried identical rates since February 2024.

1 What is charged, on which scale

The three ladders in force from 26 February 2026

Scale	Applies to	Range of rates
Part 1 of Scale 1	Residential property — the default where the buyer is not claiming the lower scale	HK$100 to 6.5%
Scale 2	Residential property where the buyer is a Hong Kong permanent resident acting on his own behalf and owns no other residential property	HK$100 to 6.5%
Scale 3	Non-residential property, from 26 February 2026	HK$100 to 4.25%

Part 1 of Scale 1 and Scale 2 now share one table in full, including the 6.5% top band — so the choice between them changes nothing on a residential purchase. The real contrast is with Scale 3: above HK$21,739,120 non-residential duty stays at 4.25%, while residential duty climbs to 6.5% above HK$109,574,470. Duty is charged on the consideration *or* the value of the property, whichever is higher, so an undervalue transaction is stamped on the value, and a fraction of a dollar is rounded up.

Checked on 15 November 2026 against the Inland Revenue Department's Stamp Duty Rates table (IRSD 123). The Scale 3 rates for non-residential property and the 6.5 per cent top residential band came in with the Stamp Duty (Amendment) Ordinance 2026, deemed to operate from 26 February 2026.

2 The rates

Residential — Part 1 of Scale 1 and Scale 2

Consideration or value exceeds	Does not exceed	Rate
—	HK$4,000,000	**HK$100**
4,000,000	4,323,780	HK$100 + 20% of the excess
4,323,780	4,500,000	1.5%
4,500,000	4,935,480	HK$67,500 + 10% of the excess
4,935,480	6,000,000	2.25%
6,000,000	6,642,860	HK$135,000 + 10% of the excess
6,642,860	9,000,000	**3.00%**
9,000,000	10,080,000	HK$270,000 + 10% of the excess
10,080,000	20,000,000	3.75%
20,000,000	21,739,120	HK$750,000 + 10% of the excess
21,739,120	100,000,000	4.25%
100,000,000	109,574,470	HK$4,250,000 + 30% of the excess
109,574,470	—	**6.5%**

Non-residential — Scale 3, from 26 February 2026

Consideration or value exceeds	Does not exceed	Rate
—	HK$4,000,000	HK$100
4,000,000	4,323,780	HK$100 + 20% of the excess
4,323,780	4,500,000	1.5%
4,500,000	4,935,480	HK$67,500 + 10% of the excess
4,935,480	6,000,000	2.25%
6,000,000	6,642,860	HK$135,000 + 10% of the excess
6,642,860	9,000,000	3.00%
9,000,000	10,080,000	HK$270,000 + 10% of the excess
10,080,000	20,000,000	3.75%
20,000,000	21,739,120	HK$750,000 + 10% of the excess
21,739,120	—	4.25%

The bands overlap by design: each threshold comes with marginal relief, so duty rises smoothly across it instead of jumping. That is why the table gives a fixed sum plus a percentage of the excess, rather than a flat rate for each band.

3 The return, filled in

Stamping is done on **IRSD 112(E)** — the Stamping Request for an agreement or assignment — submitted with IRSD 110 as the summary sheet where more than one instrument is involved. Since the 24-hour e-stamping service, the original instrument need not be presented: you get a stamp certificate instead.

IRSD 112(E) — Stamping request, agreement for sale Specimen · example only	
Part 1 — method	Stamp certificate — application for stamping without presenting the instrument
Part 2A — type of instrument	Agreement for sale and purchase
Instrument reference no.	To be supplied by the Stamp Office on issue
Execution date	6 November 2026
Earlier related documents	Provisional agreement 23 October 2026; formal agreement executed within 14 days, so the relevant date is 6 November 2026
Stated consideration	HK$7,800,000 — residential property
Total consideration for computation	HK$7,800,000, including the fitted furniture at HK$40,000 and no mortgage to be assumed
Below market value?	No — valuation not requested
Property	Flat B, 12th Floor, Kam Court, 45 Kwun Tong Road, Kowloon · 1/1000th share of Section A of Lot 1234, DD 89
Parties	Vendor LEUNG Siu Fung; purchasers TAM Ka Wai and TAM Lau Mei Ling, joint tenants, both Hong Kong permanent residents acting on their own behalf and owning no other residential property
Scale claimed	Scale 2
Duty computed	3% of HK$7,800,000 = **HK$234,000**
Deadline	30 days after execution — by 6 December 2026
Result	Stamp certificate issued 12 November 2026; certificate number recorded on the file and on the assignment

A separate IRSD 112 is needed for the assignment if it is stamped conventionally · once the agreement is stamped, the assignment attracts a fixed HK$100 only · the certificate number must be quoted on the assignment and in the memorial

The electronic route — the return and the certificate

The paper form is only half of it. Most agreements are now stamped through the **24-hour e-Stamping service** at gov.hk/estamping, which takes the same particulars electronically and returns a **stamp certificate** instead of an impressed stamp. The certificate has the same legal status as a conventional stamp, and the original instrument never leaves the file — unless a conventional stamp is specifically wanted.

What the e-Stamping service accepts, and its limits

Item	Position
Initial stamping of an agreement or assignment	Up to **4 purchasers** and/or **20 vendors** on one instrument
Subsequent agreement or assignment	Accepted electronically
Sub-sale	Up to **2 confirmor** transactions
Tenancy agreements	Up to 4 landlords and/or 4 tenants
Bulk upload	Up to **50** stamping requests in one submission, without keying them in one at a time
Who may use it	A business with an E-Stamp Account or a Business Tax Portal account; an individual with an eTAX account, a digital certificate, or iAM Smart+
Payment online	PPS, VISA, MasterCard, JCB, UnionPay or FPS — card limit **HK$5,000**, PPS limit **HK$100,000**
Payment above the limits	Choose offline payment, print the payment notice, and pay through the usual channels — the certificate then follows
When the certificate arrives	Instantly after online payment; the next working day, or within two working days, for offline payment

TWO WAYS AN E-STAMPED FILING STILL BECOMES A LATE FILING

The cut-off time. A payment made after the daily cut-off of the chosen payment channel is treated as received the next working day. An application submitted on the last day of the 30 days, paid offline after the cut-off, is late — and the penalty runs at twice the duty for the first month.

A dishonoured cheque. A certificate issued against a cheque that is later dishonoured is invalid. The instrument is then unstamped, with the penalty clock still running, and the certificate has to be checked and replaced.

e-Stamping return — the electronic submission, screen by screen	Specimen · example only
Service and route	24-hour e-Stamping at gov.hk/estamping · business user signing in with the firm's E-Stamp Account
Application type	Initial stamping of an agreement for sale and purchase — not a subsequent agreement, and not a sub-sale
Instrument details	Agreement for sale and purchase dated 6 November 2026; executed in Hong Kong; one original
Property	Flat B, 12th Floor, Kam Court, 45 Kwun Tong Road, Kowloon · 1/1000th share of Section A of Lot 1234, DD 89
Parties	Vendor: LEUNG Siu Fung (1 vendor, within the limit of 20). Purchasers: TAM Ka Wai and TAM Lau Mei Ling as joint tenants (2 purchasers, within the limit of 4)
Consideration	HK$7,800,000, including fitted furniture of HK$40,000; no mortgage assumed; no other related agreement relied on for valuation
Relief or exemption claimed	None. Both purchasers are Hong Kong permanent residents acting on their own behalf and own no other residential property, so Scale 2 applies
Duty computed by the system	AVD at Scale 2: **HK$234,000**. No BSD (no non-permanent resident purchaser) and no SSD (abolished for instruments on or after 28 February 2024)
Supporting upload	The executed agreement, scanned; the system accepts the application without the original instrument being presented
Payment	HK$234,000 exceeds the HK$5,000 card limit and is within the HK$100,000 PPS limit only if split — so offline payment is chosen and the payment notice printed
Reference numbers issued	An **Instrument Reference Number** for the instrument, and a separate **Stamp Certificate Number** for the certificate — both recorded on the file the same day
Deadline against the submission	30 days from 6 November 2026 — 6 December 2026. A 6 December submission paid after the cut-off is treated as received on 7 December and attracts the 2× penalty
What the payment buys	The certificate, not a stamp on the paper: the certificate is printed and attached to the agreement, and the agreement is stamped from that moment

Four purchasers and twenty vendors is the ceiling — beyond it the application goes in on paper · the instrument reference number and the certificate number are different numbers, and both belong on the file · payment after the cut-off is next-day payment, and next day can be late

Stamp certificate — the document that replaces the stamp	Specimen · example only
Issued by	Collector of Stamp Revenue, Inland Revenue Department, Stamp Office, 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon
Heading	Stamp Certificate · instrument: Agreement for Sale and Purchase
Certificate number	A unique number printed on the certificate, quoted on the assignment and in the Land Registry memorial
Instrument reference number	The separate reference for the instrument itself — the two are frequently confused, and the wrong one in a memorial produces a requisition
Date of stamping	12 November 2026
Property	Flat B, 12th Floor, Kam Court, 45 Kwun Tong Road, Kowloon · 1/1000th share of Section A of Lot 1234, DD 89
Parties	LEUNG Siu Fung to TAM Ka Wai and TAM Lau Mei Ling, joint tenants
Consideration	HK$7,800,000
Duty charged	Ad valorem duty at Scale 2 — **HK$234,000**; no BSD; no SSD
Legal effect	The same status as a conventional stamp on the instrument. The agreement is stamped as at the date on the certificate, not the date of the e-mail
Authenticity	Checked at gov.hk/estamping against the certificate number — the check to run before relying on a certificate produced by the other side
What you do with it	Print it and attach it to the original agreement; keep a copy in the file; quote the certificate number on the assignment and in the memorial lodged at the Land Registry
What it is not	It is not registration. Stamping the agreement does not perfect the title and does not put the purchaser on the register — the memorial at the Land Registry is a separate step, within 30 days of execution

Attach the certificate to the instrument and keep the scan · quote the certificate number, not the instrument reference, in the memorial · stamping is not registration, and registration is not stamping

4 The arithmetic, on each scale

AVD computations — three worked examples	Specimen · example only
1 — Residential, HK$7,800,000, Scale 2	Band: 6,642,860 to 9,000,000 · rate 3% · duty **HK$234,000**
2 — Non-residential shop, HK$12,000,000, Scale 3	Band: 10,080,000 to 20,000,000 · rate 3.75% · duty **HK$450,000**
3 — Residential, HK$120,000,000	HK$4,250,000 + 30% of (120,000,000 − 100,000,000) = 4,250,000 + 6,000,000 = **HK$10,250,000**
Marginal relief check	HK$4,400,000 × 1.5% = HK$66,000; the band below gives HK$100 + 20% of HK$323,780 = HK$64,856 — the ladder is continuous, not a cliff
Rounding	Duty is rounded up to the nearest dollar; a fraction of a dollar is never dropped

Always compute on the higher of consideration and value · a gift or nominal consideration is adjudicated on the value, and the adjudication fee is HK$50

SSD — abolished, and what it would have cost Reference only · not chargeable

Special Stamp Duty on a residential property resold after acquisition

Holding period	Rate that applied	On HK$7,800,000
6 months or less	20%	HK$1,560,000
More than 6 months, up to 12 months	15%	HK$1,170,000
More than 12 months, up to 24 months	10%	HK$780,000
More than 24 months	Nil	—
Any disposal on or after 28 February 2024	**Nil**	**Nil**

SSD, BSD and the 7.5% New Residential Stamp Duty were cancelled for instruments executed on or after 28 February 2024 · the charging heads remain in the Ordinance at a nil rate, so a pre-2024 transaction still needs its holding period checked · do not quote SSD to a client as a current cost

5 Exemption and partial exemption

Two different things are called "exemption" in practice, and only one of them still saves money.

What each route actually delivers

Route	Form	Effect in 2026
Nomination in favour of a close relative, acting on his own behalf, owning no other residential property	IRSD 115, with declaration IRSD 131	**Exemption** — the nomination is not separately charged, so the transfer is not taxed twice
Conveyance between closely related persons charged at Scale 2	IRSD 118, with statutory declaration	No reduction in practice: Scale 2 and Part 1 of Scale 1 have had identical rates since 28 February 2024
Transfer by court order, on divorce, on bankruptcy, to a charity or to the Government	IRSD 118 / adjudication	**Exempt** — no AVD
Instrument covering both residential and non-residential property	Conventional stamping under adjudication	**Partial** — each part is charged on its own scale, and the considerations must be stated separately
Assignment following a stamped agreement	IRSD 112 / 113	Fixed **HK$100** — the duty was paid on the agreement

IRSD 115 — nomination in favour of a close relative	Specimen · example only
Part 1 — exemption claimed	Nomination in favour of a closely related person (parent, spouse, child, brother or sister) acting on his own behalf and not a beneficial owner of any other residential property in Hong Kong at the date of nomination
Property	Flat B, 12th Floor, Kam Court, 45 Kwun Tong Road, Kowloon
Original purchaser	TAM Ka Wai, sole purchaser under the agreement dated 6 November 2026
Nominee	TAM Lau Mei Ling, spouse of the purchaser, Hong Kong permanent resident
Relationship evidence	Certified copy of the marriage certificate
Declaration	IRSD 131 signed by the nominee, declaring she owns no other residential property in Hong Kong and is acting on her own behalf
Adjudication fee	HK$50
Outcome	Nomination exempt; the assignment to the nominee is stamped at the duty already paid on the agreement, with a fixed HK$100 on the conveyance

A nomination in favour of anyone else is not exempt — duty is then determined on the value, which is why the relationship and the nominee's property position must be proved, not assumed

Partial exemption — mixed residential and non-residential instrument	Specimen · example only
Instrument	Assignment of a shop with residential quarters above it, at 18 Fuk Wing Street, Sham Shui Po
Total consideration	9,600,000
Residential portion — 1st and 2nd floors	5,000,000
Non-residential portion — ground floor shop	4,600,000
Residential duty — Scale 2, 2.25% band (HK$4,935,480 to 6,000,000)	112,500
Non-residential duty — Scale 3, HK$67,500 + 10% of the excess over 4,500,000	77,500
Total duty	**190,000**
How it is lodged	Conventional stamping under adjudication, with the apportionment explained and the considerations shown separately in the instrument
Adjudication fee	HK$50

If the considerations are not separately stated, the instrument is treated as residential first and duty at the residential rate is paid upfront · keep the apportionment basis on file — valuation, floor area or the agreement's own figures

6 Deadlines and penalties

Time for stamping

Instrument	Time limit
Agreement for sale and purchase	Within **30 days** after execution — where a formal agreement supersedes a provisional one executed within 14 days, the relevant date is the formal agreement
Conveyance on sale (assignment)	Within **30 days** after execution
Deed of gift	Within 30 days after execution
Lease or tenancy agreement	Within 30 days after execution

Late stamping — s 9, Stamp Duty Ordinance

Delay	Penalty	On HK$234,000 duty
Not more than 1 month late	2 times the duty	HK$468,000
More than 1 month, not more than 2 months	4 times the duty	HK$936,000
Any other case	10 times the duty	HK$2,340,000

The Collector may remit the penalty in whole or in part. In a voluntary disclosure where the delay is not deliberate, the usual formula is 14% × duty × days late ÷ 3, subject to a minimum of HK$500 — an application, not an entitlement, and never a reason to be late.

7 What goes wrong

- **The 14-day supersession rule is missed.** If the formal agreement is signed within 14 days of the provisional, the clock runs from the formal agreement — but if it is signed on day 15, the clock ran from the provisional one, and the duty is already late.
- **The wrong scale is used.** Scale 2 needs a Hong Kong permanent resident acting on his own behalf who owns no other residential property; if any buyer fails that test, the residential rate is Part 1 of Scale 1.
- **Non-residential is charged at Scale 2.** For instruments executed on or after 26 February 2026 it is Scale 3; the old habit is still producing wrong figures.
- **The assignment is stamped again at ad valorem rates.** Once the agreement is stamped, the conveyance carries a fixed HK$100.
- **The consideration is understated.** Duty is on the higher of consideration and value, and the Stamp Office can require a valuation and charge the difference plus penalty.
- **The nomination is treated as a sale.** A nomination in favour of a close relative can be exempt, but only with proof of the relationship and the nominee's declaration that he owns no other residential property.
- **A mixed-use instrument omits the split.** Without separate considerations the whole instrument is treated as residential and paid at the higher rate upfront.
- **The e-stamp certificate is filed without being checked.** The certificate number is verifiable at gov.hk/estamping, and a certificate issued against a dishonoured cheque is invalid.
- **Payment is made after the cut-off on the last day.** It is treated as received the next working day, which makes a filing inside 30 days a late filing.
- **The certificate number is copied into the memorial.** The certificate number and the instrument reference number are different; the memorial needs the right one.
- **SSD is quoted to a client.** It has not been chargeable since 28 February 2024; only a pre-2024 transaction needs the historical holding-period analysis.

8 Checklist

PRINT THIS

- Instrument identified: agreement, assignment, gift or nomination
- Execution date recorded, and the 14-day supersession rule applied
- Consideration and value compared; the higher figure used
- Residential or non-residential confirmed — and Scale 3 used for non-residential from 26 February 2026
- Scale 2 eligibility checked for every buyer, not just the first
- Duty computed band by band, and rounded up to the dollar
- IRSD 112 completed; IRSD 110 included where more than one instrument is lodged
- Supporting documents attached: agreement, identity documents, relationship certificates, declarations
- Stamped within 30 days; certificate number on the file and on the assignment
- Assignment stamped at the fixed HK$100 after the agreement
- Mixed-use apportionment explained in writing and lodged under adjudication with the HK$50 fee
- Certificate and receipt kept — they are what a later purchaser's solicitor will ask to see

9 Sources

- Stamp Duty Ordinance (Cap 117): s 9 (late stamping and penalties), s 29AD (closely related persons), ss 29AL, 29BD (close relatives and Scale 2), Fifth Schedule (adjudication fee HK$50).
- Stamp Duty (Amendment) Ordinance 2024 (cancellation of SSD, BSD and 7.5% AVD, 28 February 2024); Stamp Duty (Amendment) Ordinance 2026 (Scale 3, and 6.5% above HK$100 million, effective 26 February 2026).
- Inland Revenue Department, *Stamp Duty Rates* (IRSD 123), *FAQ on AVD*, *Stamping Procedures and Explanatory Notes* (IRSD 120), *Late Stamping* (IRSD 122), forms IRSD 110, 112, 115, 118 and 131.
- GovHK, *Time Limit for Stamping* and *Late Stamping and Omission to Stamp*.

Conveyancing forms, filled in

PROPERTY · SPECIMENS

These are specimens, not precedents. Clause numbering and the standard conditions vary between firms and are revised from time to time — take the current version from your firm's library and follow the substance here, not the numbering.

BEFORE YOU COPY ANYTHING

The provisional agreement is a binding contract. The consequences of default — forfeiture of the deposit, or repayment of double the deposit — come from the *terms of the agreement*, not from an ordinance. Read the PASP before anyone signs it, and never complete the blanks after signature.

1 The transaction used throughout

The parties and the property

Item	Detail
Property	Flat B, 12th Floor, Block 2, Harbour View Gardens, 88 Java Road, North Point, Hong Kong
Title	Government lease for 75 years from 1985, extended; 1/240th share of the lot; subject to the deed of mutual covenant registered by memorial 456789
Vendors	LAU Wing Keung, Peter and LAU Chan Mei Ling, Susan — joint tenants, HKID A987654(2) and B112233(4)
Purchaser	CHOW Ka Man, Karen — HKID C556677(8)
Price	HK$7,800,000
Deposits	HK$200,000 on the PASP (3 March 2026); HK$580,000 on the formal agreement (17 March 2026) — HK$780,000 total, 10%
Completion	30 April 2026, vacant possession
Vendor's mortgage	Hong Kong Metropolitan Bank Limited, registered 2019; to be discharged at completion
Purchaser's mortgage	HK$5,460,000 (70%) from Oriental Finance Bank Limited
Financial year end of the management	Management fees HK$2,800 per month, paid to 31 May 2026

The document chain

Date	Document	What changes
3 March 2026	Provisional agreement	Contract formed; HK$200,000 deposit paid
17 March 2026	Formal agreement	Further HK$580,000; full terms; AVD of HK$234,000 paid and stamped
20–27 March 2026	Title and requisitions	Title investigated; six requisitions raised and answered; title accepted 9 April
21 April 2026	Assignment and legal charge	Drafted by the purchaser's solicitor, approved by the vendor's
29 April 2026	Completion statement	Balance and apportionments agreed
30 April 2026	Completion	Assignment executed; balance paid; keys and deeds exchanged
2 May 2026	Registration	Assignment and charge registered at the Land Registry

2 Provisional agreement for sale and purchase

Normally prepared by the estate agent on a standard form, signed by both parties, with the initial deposit paid on signature. It is short, it is binding, and almost every later dispute traces back to something left vague in it.

Provisional agreement for sale and purchase Specimen · example only	
Date	3 March 2026
Estate agent	Prosperity Property Agency Limited · EAA licence C-012345 · agent's licence E-678901
Vendor	LAU Wing Keung, Peter and LAU Chan Mei Ling, Susan (joint tenants)
Purchaser	CHOW Ka Man, Karen
Property	Flat B, 12th Floor, Block 2, Harbour View Gardens, 88 Java Road, North Point, Hong Kong Saleable area 538 sq ft; 1/240th share of the lot
Price	HK$7,800,000
Initial deposit	HK$200,000, received on signing and held by the vendor's solicitors as stakeholders
Further deposit	HK$580,000 on signing the formal agreement, bringing the total to HK$780,000 (10%)
Formal agreement	To be signed on or before 17 March 2026, prepared by the vendor's solicitors
Completion	30 April 2026, vacant possession
Sold subject to	The Government lease, the deed of mutual covenant, and the encumbrances disclosed in the title documents
Stamp duty	Payable by the purchaser
Default	If the purchaser fails to complete: the deposit is forfeited as liquidated damages. If the vendor fails: the vendor repays double the deposit
Commission	1% of the price from each party, payable on completion
Signatures	Vendor, purchaser, and the agent's representative; each party acknowledges receiving a copy

Binding on signature · no statutory cooling-off period · the deposit terms are contractual, so check them against what the client was told

What goes wrong

- **The property description is loose.** "Flat B, 12/F" is not enough if there are two blocks, a podium, or a car park space. Use the description in the assignment and the land search.
- **The corporate party is named without its business registration number.** Where a party is a company, the full name and BR number should appear.
- **The completion date is "to be agreed".** It will not be. Fix it, and check it leaves enough time for the purchaser's mortgage.
- **Deposit paid to the vendor personally in a negative-equity sale.** It should be held by the vendor's solicitors as stakeholders so the purchaser can recover it.

3 Formal agreement for sale and purchase

Drafted by the vendor's solicitors, approved by the purchaser's, and signed in duplicate. The specimen below sets out the clause structure in the order it usually appears; the standard conditions are then incorporated and should be read against the actual text.

Formal agreement for sale and purchase Specimen · example only	
Parties	LAU Wing Keung, Peter and LAU Chan Mei Ling, Susan (vendors) and CHOW Ka Man, Karen (purchaser)
Recital	The vendors are the registered owners of the property, subject to the Government lease and the deed of mutual covenant, and have agreed to sell at HK$7,800,000
Clause 1 — Property	As described in the PASP, together with the share in the lot and the right to use the common parts
Clause 2 — Price and deposit	HK$7,800,000; HK$780,000 paid (HK$200,000 on 3 March and HK$580,000 on signing); balance HK$7,020,000 on completion
Clause 3 — Title	Good title in accordance with the Government lease; the purchaser accepts the property subject to the matters in the title documents
Clause 4 — Requisitions	Requisitions to be raised within 7 working days after the purchaser's solicitor receives the title documents; the vendor may annul the sale if unwilling or unable to answer
Clause 5 — Completion	30 April 2026 at the offices of the vendor's solicitors, or as agreed; time is of the essence
Clause 6 — Possession	Vacant possession on completion, subject to the matters disclosed
Clause 7 — Rents and outgoings	Rates, Government rent and management fees apportioned to the date of completion
Clause 8 — Default	Purchaser's default: deposit forfeited. Vendor's default: double deposit repaid, without prejudice to the purchaser's other remedies
Clause 9 — Stamp duty and registration	Purchaser pays AVD and the registration fee, and registers the assignment
Clause 10 — Management	Purchaser bound by the deed of mutual covenant from completion; management fees and deposits apportioned
Clause 11 — Risk and insurance	Property at the purchaser's risk from signing; the vendor holds insurance until completion
Clause 12 — Notices	Addresses for service, including the solicitors' references
Execution	Signed by both vendors, by the purchaser, and sealed where a corporate party

Stamped with AVD of HK$234,000 by 16 April 2026 (within 30 days of 17 March) · two originals, one held by each side · the stamp is endorsed on the agreement

The clauses that decide disputes

- **Requisitions.** Seven working days is common, but it is a contract term. Miss it and the vendor may rely on the annulment clause instead of answering.
- **Time of the essence.** If completion is missed, the innocent party can rescind and claim. Without it, the contract may continue.
- **The annulment clause.** A vendor who cannot answer a requisition may return the deposit and walk away. The purchaser's protection is to requisition early and precisely.
- **Risk.** Once the agreement is signed the property is at the purchaser's risk, so insurance must be in place before completion, not after.

4 Requisitions on title and the replies

Numbered questions from the purchaser's solicitor, with the vendor's written replies. They are raised once, within the contractual period, and each should identify the document and say what is required.

Requisitions on title — 27 March 2026 Specimen · example only	
Requisition 1	The assignment dated 12 March 2003 refers to a deed of variation dated 4 February 2003, which is not in the title bundle. Please provide a certified copy, or confirm that it does not affect the property.
Reply	The deed of variation related only to the car park allocation and is not registered against the flat. A certified copy is enclosed for completeness.
Requisition 2	The land search shows mortgage memorial 765432 in favour of Hong Kong Metropolitan Bank Limited. Please confirm the mortgage will be discharged at completion and provide the discharge or your firm's written undertaking.
Reply	Confirmed. The mortgage will be discharged on completion and our written undertaking to deliver the receipted discharge and deeds within 21 days will be given at completion.
Requisition 3	The vendor's name on the 2003 assignment appears as "LAU Wing Keung" but the identity document provided shows "LAU Wing Keung, Peter". Please provide a statutory declaration explaining the discrepancy.
Reply	Statutory declaration of LAU Wing Keung, Peter dated 30 March 2026 is enclosed, confirming the names refer to the same person.
Requisition 4	A tenancy agreement dated 1 February 2024 is disclosed. Please confirm the tenancy has terminated and that vacant possession will be delivered, with evidence of the tenant's vacation.
Reply	The tenancy expired on 31 January 2026 and the tenant vacated on 5 February 2026. A signed surrender and the final rent receipt are enclosed. Vacant possession will be given.
Requisition 5	Please confirm whether any unauthorised building works, structures or alterations have been carried out, and disclose all correspondence with the Buildings Department and the management office.
Reply	The only alteration is the enclosed balcony approved under building plan no. 2001/456. No notices have been received. Letters from the management office are enclosed.
Requisition 6	Please confirm the amount of any outstanding management fees, Government rent and rates, and provide the latest demands.
Reply	Management fees are paid to 31 May 2026; Government rent to 30 June 2026; rates to 30 June 2026. The latest demands are enclosed. Any arrears will be cleared at completion.
Acceptance of title	The purchaser accepts title subject to the above, by letter dated 9 April 2026

Raised within 7 working days of receiving the title documents · replies in writing · title accepted 9 April 2026, after which the purchaser cannot reopen the investigation

Note the pattern: each requisition names a document, states the defect, and says what would cure it. "Please explain the title" produces nothing useful and invites the annulment clause.

Reply to requisitions on title — 31 March 2026 Specimen · example only	
Heading	Replies to requisitions on title — Flat B, 12th Floor, Block 2, Harbour View Gardens, 88 Java Road, North Point · vendors LAU Wing Keung, Peter and LAU Chan Mei Ling, Susan to purchaser CHOW Ka Man, Karen
Requisition 1 — DMC	Admitted. A copy of the deed of mutual covenant registered by memorial 456789 is enclosed; the management company is Harbour View Gardens Management Limited
Requisition 2 — building plans	Not admitted. The vendors hold no approved plans and give no warranty as to any alteration; the purchaser is to satisfy itself
Requisition 3 — management fees	Admitted as to payment to 31 May 2026, receipts enclosed. Any later period is apportioned at completion, not paid in advance by the purchaser
Requisition 4 — encumbrances	The only encumbrance is a mortgage in favour of Hong Kong Metropolitan Bank Limited registered in 2019, to be discharged at completion at the vendors' expense, with the receipt delivered on completion
Requisition 5 — possession	Vacant possession on completion: there is no tenancy and no licence to occupy
Requisition 6 — alterations	No alteration has been carried out since the vendors acquired the flat in 2019; the vendors give no warranty beyond that statement of fact
Requisition 7 — Government lease	The flat is held under a Government lease for 75 years from 1985, extended; Government rent is paid to date and the demand is enclosed
Requisition 8 — rates and deposit	Rates are paid to the end of the current quarter; the management deposit of HK$5,600 is to be assigned to the purchaser at completion at no extra cost
Requisition 9 — title deeds	The title deeds will be delivered on completion against the balance of the price, with the vendors' solicitors' undertaking to deliver any document not then available within 14 days
Signature	For the vendors' solicitors, 31 March 2026 — each answer is admitted, not admitted, or admitted with a qualification

No fee · reply within the time the agreement allows and in the same numbered order as the requisitions · an "admitted" answer binds the vendor, so a fact that is not established must be answered "not admitted" rather than assumed · these replies, not the agreement, are where most completion disputes begin

5 Stamp duty, worked through

The instrument is charged on the higher of the consideration and the value of the property. For a residential sale executed on or after 26 February 2026, the rates are those in Part 1 of Scale 1 and Scale 2.

AVD computation — HK$7,800,000 residential Worked example	
Step 1 — chargeable value	Higher of consideration (HK$7,800,000) and value: **HK$7,800,000**
Step 2 — find the band	Exceeds HK$6,642,860 but does not exceed HK$9,000,000 → **3%**
Step 3 — apply the rate	HK$7,800,000 × 3% = **HK$234,000**
Step 4 — marginal relief	Not needed here. At this level 3% is below the duty that the previous band would produce, so the flat rate applies.
Step 5 — who pays	The purchaser, under clause 9 of the formal agreement; the liability is joint and several, so the vendor is exposed if the purchaser does not pay
Step 6 — deadline	Within 30 days of execution: 17 March + 30 days = **16 April 2026**
Step 7 — assignment	With AVD already paid on the agreement, the assignment is stamped at the nominal duty of **HK$100**

Total stamp duty on the transaction: HK$234,100 · an unstamped instrument is not admissible in evidence in civil proceedings until stamped

Where marginal relief bites

At a band boundary, the flat rate can produce more duty than the marginal formula in the band below. The taxpayer pays the lower of the two. Take a price of HK$6,700,000:

Marginal relief illustration

Computation	Working	Duty
Flat rate in the band	HK$6,700,000 × 3%	HK$201,000
Marginal formula from the band below	HK$135,000 + 10% × (HK$6,700,000 − HK$6,000,000)	HK$205,000
Duty payable — the lower figure	3% applies because it is lower	**HK$201,000**

Always compute both and take the lower. The same logic applies at every band boundary, and it is the step most often skipped when a completion statement is prepared in a hurry. Non-residential property uses Scale 3 from 26 February 2026.

What else to check before you compute

- **Date of execution.** The rate depends on when the instrument is executed, not when the transaction was negotiated.
- **Two agreements.** If the first is superseded by a second within 14 days, the second agreement's date is the relevant date; otherwise the first governs.
- **Related relief.** Nominal duty of HK$100 can apply to transfers between associated companies, and there are reliefs for certain family transfers and redevelopments. These need advice and an application, not a guess.
- **Late stamping.** A penalty, potentially a multiple of the duty, can be charged; the Collector has a discretion to remit. Budget for the deadline, not the argument.

6 The assignment

Drafted by the purchaser's solicitor and approved by the vendor's. It is the document that transfers the legal estate, and it must match the agreement, the land search and the charge.

Assignment **Specimen · example only**

Executed at completion · stamped HK$100 nominal (AVD paid on the agreement) · registered at the Land Registry by memorial · check the lot number, the share and the memorial number against the search

What goes wrong

- **The share does not match the title.** 1/240th in the agreement and 1/2400th in the assignment is a defect that survives registration.
- **The encumbrances are not carried over.** Omitting "subject to the deed of mutual covenant" creates an inconsistency with the title the purchaser has accepted.
- **The vendor's capacity is wrong.** Executors, attorneys under a power of attorney and companies all sign differently, and each needs supporting documents.
- **Execution defects.** Signatures outside the presence of the witness, or a witness who is a party, will be queried on registration.

7 The legal charge

Drafted by the mortgagee's solicitors, executed by the purchaser at completion, and registered immediately after the assignment. The bank will not release funds until it has a registrable charge.

Legal charge / mortgage Specimen · example only	
Date	30 April 2026
Mortgagor	CHOW Ka Man, Karen
Mortgagee	Oriental Finance Bank Limited, 1 Financial Street, Central, Hong Kong
Property charged	The property described in the assignment, together with the 1/240th share and the right to use the common parts
Facility	HK$5,460,000, repayable over 30 years by monthly instalments, interest at the bank's HIBOR-based rate
Secured obligations	All monies now or hereafter owing, including further advances, interest, costs and expenses
Charging clause	The mortgagor charges the property by way of legal mortgage as continuing security for the secured obligations
Insurance	The mortgagor assigns the insurance proceeds and covenants to insure for full reinstatement value, noting the bank's interest
Covenants	To pay, to keep the property in repair, not to let without consent, to observe the deed of mutual covenant, to permit inspection
Default and power of sale	On default the bank may appoint a receiver or exercise its power of sale under the charge and the applicable ordinance
Execution	Signed by the mortgagor before a witness; the bank executes under seal
Registration	Memorial registered at the Land Registry immediately after the assignment

No stamp duty on a legal charge · registration fee depends on the consideration and is paid at the Land Registry · the bank's solicitors usually attend to registration

Discharge of the vendor's mortgage — receipt on discharge and undertaking Specimen · example only	
Lender	Hong Kong Metropolitan Bank Limited, 10/F, 88 Queen's Road Central, Hong Kong
Borrowers	LAU Wing Keung, Peter and LAU Chan Mei Ling, Susan
Security	Mortgage registered by memorial 612345 against Flat B, 12th Floor, Block 2, Harbour View Gardens, 88 Java Road, North Point
Facility	Mortgage loan account no. 012-345-678901, original advance HK$4,200,000
Redemption figure	HK$2,318,450 as at 30 April 2026, covering principal, interest to completion and the discharge fee — a figure that expires if completion slips
The undertaking	The bank undertakes to deliver, on receipt of the redemption sum on completion, a receipt for the mortgage money and a discharge in registrable form
Registration	The discharge is registered at the Land Registry against the memorial; until it is registered the charge remains on the register and the purchaser's title is not clean
Who pays	The vendors, out of the purchase price — the sum is deducted on completion and paid to the bank, and the receipt handed over the same day
If completion is delayed	The figure is re-quoted and interest recalculated to the new date; a redemption figure treated as fixed is a common and expensive assumption
File copy	Receipt, discharge and the Land Registry memorial number kept with the completion statement and the assignment

No court fee; the Land Registry charges its registration fee for the discharge instrument · the discharge must be registered, not merely delivered · check the memorial number against the search on the day of completion, not the one taken at the start of the transaction

8 The completion statement

Prepared by the purchaser's solicitor and agreed with the vendor's before completion. It shows what the purchaser must pay, after crediting the deposits and adjusting for outgoings paid ahead by the vendor.

Completion statement — 30 April 2026 Worked example	
Purchase price	7,800,000.00
Less initial deposit, 3 March 2026	(200,000.00)
Less further deposit, 17 March 2026	(580,000.00)
Balance of purchase price	**7,020,000.00**
Add rates, 1 May to 30 June 2026 (61 of 91 days on a quarterly demand of HK$1,500)	1,005.49
Add Government rent, 1 May to 30 June 2026 (61 of 91 days on a quarterly demand of HK$900)	603.30
Add management fees, 1 to 31 May 2026 (paid ahead by the vendor at HK$2,800 per month)	2,800.00
Total payable by the purchaser on completion	**7,024,408.79**
Funded by	Mortgage advance HK$5,460,000.00 plus the purchaser's own funds HK$1,564,408.79
Payment method	Cashier orders in favour of the vendor's solicitors, delivered at completion

Apportionments run to the date of completion · the vendor's mortgage is discharged from the proceeds under the vendor's solicitor's undertaking · stamp duty of HK$234,100 was paid separately at the agreement stage

READING THE DIRECTION OF AN APPORTIONMENT

The vendor has already paid rates, Government rent and management fees for periods that fall *after* completion. Those are the purchaser's periods, so the purchaser reimburses the vendor — hence "add" in the statement. If the vendor owed arrears for periods before completion, they would be deducted from the balance instead. Getting the direction right matters more than the arithmetic: a reversed apportionment is a real payment, not a rounding error.

9 Document checklist

FROM CONTRACT TO REGISTRATION

- PASP checked for property description, corporate party BR number, deposit holder, formal agreement date and completion date
- Formal agreement approved, executed in duplicate, further deposit paid
- Title documents received and indexed; requisitions raised within the contractual period
- Replies received, title formally accepted in writing
- Land search, bankruptcy search and pending actions checked again before completion
- AVD computed on the correct band, with marginal relief checked, and stamped within 30 days
- Assignment drafted by the purchaser's solicitor, approved by the vendor's, and checked against the search
- Legal charge approved by the bank and ready for execution
- Completion statement agreed, apportionments calculated to the day and in the right direction
- Vendor's solicitor's written undertaking to discharge the mortgage and deliver the deeds
- Assignment and charge executed and exchanged against the balance
- Assignment stamped, then assignment and charge registered
- Management office, Rating and Valuation Department and Lands Department notified
- Deeds delivered to the mortgagee or held to the client's order

10 Sources

- Stamp Duty Ordinance (Cap 117); Inland Revenue Department, *Stamp Duty Rates* and AVD guidance (rates effective 26 February 2026); time limit for stamping.
- Land Registration Ordinance (Cap 128); Land Registry memorial requirements.
- Conveyancing and Property Ordinance (Cap 219).
- Estate Agents Authority, *Conveyancing Practice and Procedure* and the monograph on provisional agreements; Community Legal Information Centre guidance on completing a sale and purchase.
- Law Society of Hong Kong guidance on undertakings and client money.

PART IV

Company secretarial and corporate

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Company setup — Hong Kong, Cayman, BVI

CORPORATE · FORMATION

Choose the jurisdiction for the reason the client actually has — where the business operates, where the investors are, what the bank and the auditor will accept, and what has to be filed every year. Prestige is not a reason.

1 Choosing the vehicle

At a glance

	Hong Kong	Cayman Islands	BVI
Usual vehicle	Private company limited by shares	Exempted company	Business company (BC)
Who forms it	The incorporator files directly with the Companies Registry; no agent required	A licensed corporate services provider files with the Registrar of Companies	Only a licensed BVI registered agent may file
Local presence	Hong Kong registered office and a company secretary resident or established in Hong Kong	Cayman registered office provided by a licensed provider	BVI registered agent and registered office, at all times
Public filings	Directors, secretary, registered office, charges and annual return are public	Memorandum and articles; directors not publicly filed	Memorandum and articles; registers filed with the Registrar but not public
Tax profile	Profits tax on Hong Kong-sourced profits; territorial basis	No direct tax on income; economic substance rules apply to relevant activities	No direct tax on income; economic substance rules apply to relevant activities
Annual core	NAR1 within 42 days of the incorporation anniversary; business registration renewal; audited accounts	Annual return and fee in January; beneficial ownership register via the provider; economic substance filing	Annual fee by 31 May or 30 November; annual financial return to the agent within 9 months; economic substance information within 6 months
Typical use	Trading in Asia, employing staff, holding Hong Kong property, dealing with Hong Kong banks and customers	Funds and investment vehicles, holding structures, joint ventures, eventual listing	Holding structures, joint ventures, group financing, holding intellectual property

THE QUESTION TO ASK FIRST

Where does the company actually do business, and who decides? A Hong Kong company managed and controlled from Hong Kong is straightforward. An offshore company managed from Hong Kong can still create Hong Kong tax exposure, and an offshore company carrying on a "relevant activity" must satisfy economic substance in its home jurisdiction. Formation is easy; residence, substance and bank onboarding are where the advice is needed.

2 Hong Kong: private company limited by shares

Before you file

Incorporation decisions

Item	Rule
Name	English name ending "Limited", or a Chinese name ending "□□□□", or both. Must not be identical or too similar to an existing name; certain words (bank, trust, insurance, chamber of commerce) need consent. Search the Companies Registry and the Trade Marks Register.
Directors	At least one director, who must be a natural person. No residence requirement. A private company may have a sole director.
Company secretary	Required. An individual resident in Hong Kong, or a body corporate with a registered office or place of business in Hong Kong. The sole director of a private company cannot also be the secretary.
Registered office	A Hong Kong address, which receives statutory communications and where records may be kept. A box number alone is not acceptable.
Share capital	No minimum. Most companies adopt a simple structure — for example 10,000 ordinary shares of HK$1 — and issue only what the shareholders subscribe.
Constitution	The Model Articles for private companies, or bespoke articles where there are class rights, pre-emption, drag-along or deadlock provisions.
Significant controllers	Every non-listed company must keep a significant controllers register (SCR) at its registered office or another prescribed place in Hong Kong, even if there are no significant controllers, and appoint a designated representative.

The filing sequence

- **Name search.** Check the Register and the Trade Marks Register; reserve nothing — Hong Kong does not reserve names, so file promptly once the name is chosen.
- **Prepare the constitution.** Adopt the Model Articles or draft bespoke articles and have them signed or adopted by the subscribers.
- **Complete Form NNC1 with IRBR1.** The incorporation form for a company limited by shares, combined with the business registration application. It captures the name, registered office, directors, secretary, subscribers and shareholding, and the statement of compliance.
- **Obtain Form NNC3.** The consent to act as first director, signed by each proposed director.
- **File and pay.** File electronically through the Companies Registry e-Services Portal or in hard copy at the Shroff. The incorporation fee is HK$1,545 by electronic filing or HK$1,720 in hard copy; business registration fees and the levy are payable in addition, and change with each Budget: for certificates commencing on or after 1 April 2026 the one-year certificate is HK$2,350 and the three-year certificate HK$6,170, each figure inclusive of the levy.
- **Receive the certificate.** Certificate of Incorporation and Business Registration Certificate. The company exists from the date of incorporation on the certificate.
- **Hold the first board meeting.** Adopt the articles, appoint the chairman, note the first director and secretary, authorise the issue of shares, approve the share certificates, and resolve on the registered office, the SCR and the designated representative, the financial year end and the auditors.
- **Open the statutory books.** Register of members, register of directors and secretaries, register of charges, SCR, minute books, and the company's records of resolutions.
- **Issue shares and share certificates.** Enter the allotment in the register of members and issue certificates to the subscribers.
- **Bank account and registrations.** Bank onboarding with the constitutional documents, register extracts and beneficial ownership information; employer's registration with the Inland Revenue Department if staff are hired; business registration displayed at the place of business.

FORMS AT INCORPORATION
NNC1 (with **IRBR1**) — incorporation and business registration · **NNC3** — consent to act as first director · articles of association (not filed, but adopted) · **NNC2** only if the name changes later.

WHO ACTUALLY FILES
The offshore incorporation page shows the document set for both jurisdictions field by field — memorandum and articles, the agent's filing pack, and the two registers — marking what your firm prepares against what the registered agent files, with the 60-day, 15-day and 30-day deadlines.

3 Cayman Islands: exempted company

The exempted company is the standard Cayman vehicle where the business is carried on mainly outside the Islands. It is formed through a licensed corporate services provider, who acts as registered office and conducts the due diligence that the Registrar and the banks expect.

Requirements

- **Name** ending Limited, Corporation, Incorporated, Société Anonyme or Sociedad Anónima, or the abbreviations Ltd, Corp, Inc or S.A. An exempted company may not use "LLC" or "limited liability company".
- **Memorandum of association**, signed by a subscriber, stating the name, registered office, objects (which may be unrestricted), limited liability and share capital, and **articles of association** if the company adopts them separately.
- **Declaration** by a subscriber that the operations of the company will be conducted mainly outside the Cayman Islands, or that it will be licensed to carry on business there.
- **Registered office** in the Cayman Islands, provided by a service provider licensed for that purpose.
- **Authorised share capital** — US$50,000 is the common choice because it sits in the lowest fee band.

The filing sequence

- **Engage the provider.** Complete its due diligence: passports, proof of address, source of funds and source of wealth for each beneficial owner, director and authorised signatory.
- **Settle the structure.** Name, share capital, classes of shares, directors, and whether the articles need bespoke rights, transfer restrictions or reserve matters.
- **Sign the documents.** Memorandum, articles if separate, and the declaration; the subscriber signs.
- **The provider files.** Two signed copies of the memorandum and articles, the declaration and the prescribed fee go to the Registrar of Companies in George Town.
- **Certificate of incorporation.** Standard service is typically three to five business days; express processing is available for an additional fee of about US$610 and can produce the certificate within one to two business days.
- **Post-incorporation.** First directors appointed by the subscriber or as the articles provide; shares issued; register of members and register of directors and officers written up; minute book opened; beneficial ownership information provided to the provider for the register it maintains.

WHAT GETS FILED IN CAYMAN
Memorandum of association (and articles, if separate) · **declaration** as to business being mainly outside the Islands · **incorporation fee**, which scales with authorised share capital (roughly US$854 to US$3,132). Directors and shareholders are not filed publicly. The beneficial ownership register is maintained by the provider under the Beneficial Ownership Transparency Act, 2023, not published.

Annual obligations are simple but unforgiving: an **annual return and annual fee in January** of each year, a declaration that the memorandum has not changed (other than permitted changes already

reported), that operations have been mainly outside the Islands, and that the local licensing provisions are complied with. Economic substance declarations and returns apply where the company carries on a relevant activity. There is no requirement for an annual general meeting unless the articles say so, but written minutes of directors' and shareholders' resolutions must be kept.

SEE THE DOCUMENTS
The offshore specimens page shows the Cayman memorandum and articles, the BVI memorandum and articles, both registers and the annual filings — filled in, with the current government fee bands and late-payment penalties.

4 British Virgin Islands: business company

A BVI business company can only be incorporated by a licensed BVI registered agent, and it must keep a registered agent and registered office in the BVI at all times. The agent signs the memorandum and articles as incorporator and files the consent to act.

Requirements

- **Name** ending Limited, Corporation, Incorporated, Société Anonyme or Sociedad Anónima, or the abbreviations Ltd, Corp, Inc or S.A.
- **Memorandum and articles** stating the company type, registered agent and office, and authorised share structure. Shares may have par value or none, in any currency. Bearer shares have been abolished.
- **At least one director**, of any nationality and resident anywhere, appointed within **15 days** of incorporation.
- **At least one shareholder**. No local shareholder or director is required for a standard international BC.
- **No company secretary** is required.
- **Authorised shares** of no more than 50,000 keep the company in the lower government fee band.

The filing sequence

- **Appoint the registered agent** and complete its due diligence on every director, shareholder and beneficial owner.
- **Agree the name, share structure and articles.** The agent checks availability and can reserve the name.
- **The agent files** the memorandum and articles, signed by the agent as incorporator, with the consent to act as registered agent and the prescribed fee. A complete application is often incorporated within one working day.
- **Appoint first directors within 15 days.**
- **File the register of directors within 15 days** of the first appointment.
- **File the register of members within 30 days** of incorporation, and beneficial ownership information within the same period.
- **Issue shares and open the minute book.** Record the first board resolutions, the issue of shares and the appointment of officers.

THE 2025 CHANGE THAT CATCHES OLD FILES
Since 2 January 2025 the BVI requires far more to be filed with the Registrar than the old "keep it at the agent's office" model. New companies must appoint directors within 15 days, file the register of directors within 15 days of appointment, and file the register of members and beneficial ownership information within 30 days of incorporation. Changes must be filed within 30 days. A precedent file from 2023 will not satisfy this.

The annual cycle has three separate clocks: the **annual government fee** (31 May if incorporated between 1 January and 30 June; 30 November if incorporated between 1 July and 31 December, first payable in the year after incorporation); the **annual financial return** under section 98A, a simple balance sheet and income statement with no audit, delivered to the registered agent within **nine months** of the financial year end; and **economic substance information** to the agent within **six months** of the end of each financial period. Late payment of the government fee attracts 10% within two months and 50% thereafter, and persistent non-payment leads to strike-off and dissolution.

5 Comparison of the annual file

What has to happen every year

Obligation	Hong Kong	Cayman	BVI
Registry return	NAR1 within 42 days of the incorporation anniversary	Annual return in January	No annual return to the Registrar, but registers must be current
Government fee	Annual registration fee with NAR1; business registration renewal	Annual fee with the January return	31 May or 30 November
Financial information	Audited financial statements, generally circulated to members; reporting exemption for small companies	Accounts prepared; not publicly filed	Annual financial return to the registered agent within 9 months
Ownership information	SCR kept in Hong Kong; significant controller particulars	Beneficial ownership register maintained by the provider	Register of members and beneficial ownership information filed
Substance	Territorial profits tax; FSIE regime for certain income	Economic substance for relevant activities	Economic substance for relevant activities
Directors	ND2A within 15 days of appointment or cessation; ND2B within 15 days of a change in particulars	Register of directors maintained; not publicly filed	Register of directors filed; changes within 30 days

6 Worked example: Hong Kong trading company

EXAMPLE — TWO FOUNDERS, HK$1 MILLION CAPITAL, TRADING IN ASIA

Structure: Hong Kong private company limited by shares; 1,000,000 ordinary shares of HK$1; two individual directors; a corporate secretary; registered office at the secretary's Hong Kong address; 31 December financial year end.

Week 1: name search and trademark check; articles adopted (Model Articles with a bespoke pre-emption clause and a deadlock provision); NNC1 with IRBR1 completed; NNC3 signed by both directors; documents filed electronically.

Week 2: certificate of incorporation and business registration certificate received. First board meeting: shares issued 60/40, share certificates approved, auditor appointed, financial year end adopted, SCR and designated representative resolved.

Week 3–6: bank onboarding — constitutional documents, register of members, director and shareholder identity documents, business plan and source of funds. Employer's return filed if staff are hired. Business registration certificate displayed.

Year 1 compliance: NAR1 within 42 days of the first anniversary; annual return fee paid; business registration renewed; accounts prepared and audited (or reporting exemption considered); directors' report and auditors' report; profits tax return filed on receipt of the IRD return.

7 Worked example: Hong Kong holding company with a BVI subsidiary

EXAMPLE — JOINT VENTURE WITH AN OVERSEAS PARTNER

Structure: a Hong Kong company holds 60% of a BVI business company; the overseas partner holds 40%. The BVI company holds the joint venture's intellectual property and contracts with customers outside Hong Kong.

Why this shape: the Hong Kong company gives the founders a familiar jurisdiction, a bank account and a tax residence; the BVI company gives the joint venture a neutral holding vehicle with flexible share rights for the partner and no public register of members.

Formation of the BVI company: registered agent engaged and due diligence completed on both corporate shareholders and their ultimate owners; articles drafted with class rights, reserved matters and transfer restrictions; memorandum and articles filed by the agent; first directors appointed within 15 days and the register of directors filed within 15 days; register of members and beneficial ownership information filed within 30 days.

Annual file for the BVI company: government fee by 31 May (if incorporated in the first half of the year); annual financial return to the agent within 9 months of 31 December; economic substance information within 6 months; registers updated and filed within 30 days of any change.

The trap: the BVI company's directors meet in Hong Kong and the Hong Kong company provides all the staff. That is a tax residence question, not a company secretarial one — flag it before the structure is adopted, not after the first profits tax return.

8 Worked example: Cayman company for a fund

EXAMPLE — CLOSED-ENDED INVESTMENT VEHICLE

Structure: Cayman exempted company with US$50,000 authorised share capital, managed by a Hong Kong investment manager, with investors in Asia and Europe.

Formation: licensed provider engaged; name cleared; memorandum with unrestricted objects and articles with share classes, transfer restrictions and subscription mechanics; declaration that business is mainly outside the Islands; filed with the Registrar; certificate in three to five business days.

Ongoing: annual return and fee each January; beneficial ownership register held by the provider; economic substance analysis (a fund vehicle may be out of scope, but the question must be documented, not assumed); minutes of directors' resolutions for subscriptions, redemptions and valuations; no AGM unless the articles require one.

Adjacent registrations: the manager's Hong Kong licensing position, the fund's registration or filing obligations in the jurisdictions where it markets, and the bank's KYC file for the vehicle and its controlling persons. These are not Cayman filings, but they decide whether the vehicle can operate.

9 Formation checklist

BEFORE AND AFTER INCORPORATION

- Jurisdiction chosen for a stated reason, with tax residence and substance considered
- Name cleared in the relevant register, and against trademarks
- Share structure and class rights agreed, with the capitalisation table
- Directors and secretary identified and eligibility checked (Hong Kong: natural-person director; secretary not the sole director)
- Registered office or registered agent in place
- Due diligence pack complete for every beneficial owner
- Constitutional documents signed (Hong Kong: NNC1 with IRBR1, NNC3, articles; Cayman: memorandum, articles, declaration; BVI: memorandum and articles filed by the agent)
- Fees paid and certificates received and checked against the application
- First board meeting held; shares issued; share certificates prepared
- Statutory registers opened, including the significant controllers register in Hong Kong
- Register of directors filed within 15 days (BVI); register of members and beneficial ownership within 30 days (BVI)
- Bank account application submitted with a complete KYC pack
- Financial year end, auditor and accounting arrangements fixed
- First annual deadline entered in the compliance calendar

10 Sources

- Companies Ordinance (Cap 622); Companies Registry, *Filing Requirements of a Local Limited Company after Incorporation* and the specified forms list.
- Cayman Islands Companies Act (2026 Revision), ss 168–169 (annual return and annual fee); Beneficial Ownership Transparency Act, 2023; International Tax Co-operation (Economic Substance) Act.
- BVI Business Companies Act (as amended, including the 2024 amendments in force from 2 January 2025); BVI Financial Services Commission guidance.
- Inland Revenue Department guidance on stamp duty and profits tax; Companies Registry fee schedules.

Company secretarial practice

CORPORATE · COMPANY SECRETARIAL

The test of a well-run secretarial file is simple: could a stranger reconstruct every decision from the minute book, and is every register current as at today?

THE DATES, ON ONE PAGE
The annual return, AGM and business registration cycle sits with the rest of the recurring deadlines on the compliance calendar.

1 The office of company secretary

Every Hong Kong company must have a company secretary. For a private company, the secretary may be an individual resident in Hong Kong or a body corporate with a registered office or place of business in Hong Kong. A private company must have at least one director who is a natural person, and the sole director cannot also be the company secretary.

Changes in officers and office — the 15-day forms

Event	Form	Deadline
Appointment or cessation of a director or secretary	**ND2A**	Within 15 days after the appointment or cessation
Change in particulars of a director or secretary (name, address, identity document)	**ND2B**	Within 15 days after the change
Resignation of a director or secretary	**ND4**	Within the period the Ordinance requires; the resignation takes effect on the date permitted by the Ordinance, not simply when the letter is written
Nomination or cessation of a reserve director	**ND5**	Within 15 days after the nomination or cessation (s 645)
Change in particulars of a reserve director	**ND7**	Within 15 days after the change (s 645)
Resignation of a reserve director	**ND8**	Within 15 days after the cessation (s 645)
Change of registered office address	**NR1**	Within 15 days after the change

A reserve director is nominated by a sole member who is also the sole director, to take office on the director's death. It is a small but useful piece of planning for single-member companies, and it is regularly overlooked.

2 The statutory records

What must be kept, and where

Record	What it contains	Where kept
Register of members	Name and address of each member, shares held, amount paid, date of entry, transfers	Registered office or prescribed place in Hong Kong
Register of directors and secretaries	Name, any former name, usual residential address, correspondence address and identification number of every director and secretary, present and past, with the dates of appointment and cessation	Registered office, or a prescribed place in Hong Kong notified to the Registrar
Register of charges	Every charge affecting the company's property, with particulars and the instrument	Registered office or prescribed place in Hong Kong
Significant controllers register (SCR)	Particulars of every significant controller, or a statement that there is none	Registered office or another place in Hong Kong; must be open to law enforcement inspection
Minute book — directors	Minutes of board meetings and written resolutions	Registered office or prescribed place
Minute book — members	Minutes of general meetings and written resolutions	Registered office or prescribed place
Register of debenture holders	Holders of debentures and debenture stock	Registered office or prescribed place
Accounting records	Books sufficient to show and explain the company's transactions	Registered office or as the directors decide, subject to the Ordinance

The **register of directors and secretaries** is the one that attracts the most questions, so keep the distinction clear. It is a company record, not a public filing: it is not delivered to the Registrar, and it stays at the registered office or a prescribed place in Hong Kong. A **member may inspect it free of charge**, and anyone else may inspect it on payment of the prescribed fee (s 642). It must be updated as appointments, cessations and changes of particulars happen — the 15-day period is the deadline for telling the Registrar on ND2A or ND2B, not a licence to leave the company's own register stale.

What the public sees is different. Since the **New Inspection Regime** took effect on **24 October 2022**, documents on the public register show a director's **correspondence address** rather than the usual residential address, and an **identification number that is partly masked**. From **27 December 2023**, a person could apply to have that kind of information withheld from documents already registered before the new regime. Do not promise a client that a residential address will never be visible: the company's own register still holds it, and inspection of that register is a separate right.

Members have rights of inspection, and so do law enforcement officers in relation to the SCR. The company must also be able to produce the records on demand in the circumstances the Ordinance prescribes. Failure to keep records, or keeping them somewhere not permitted, is an offence — and in practice it is the weakness that surfaces first in a due diligence exercise or a dispute.

THE SCR IN ONE PARAGRAPH

Every non-listed company must keep a significant controllers register at its registered office or another prescribed place in Hong Kong, appoint a designated representative, take reasonable steps to identify any significant controller, and record the result — including a positive statement that there is none. The register is not filed publicly, but it must be produced to law enforcement on demand.

3 Board or members? Thresholds and filings

Decision map

Decision	Who decides	Threshold	Filing
Appoint or remove a director	Board, or members under the Ordinance	Board majority; removal by ordinary resolution	ND2A within 15 days
Appoint or change the company secretary	Board	Board majority	ND2A or ND2B within 15 days
Change the company name	Members	Special resolution (75%)	NNC2 within 15 days, fee HK$295
Alter the articles	Members	Special resolution	NAA1 within 15 days
Change the registered office	Board	Board majority	NR1 within 15 days
Allot shares	Board, with authority from the articles or members	Board majority, subject to pre-emption	NSC1 within one month
Transfer existing shares	Board approves the transfer	Board majority; instrument executed by transferor and transferee	No Registry filing; stamp the instrument, update the register of members
Declare a dividend	Board for interim; members for final	Board or ordinary resolution, as the articles provide	No Registry filing; minutes and dividend vouchers
Grant security over assets	Board	Board majority	NM1 within one month of creation
Reduce share capital	Members	Special resolution supported by a solvency statement, or court confirmation	NSC17 solvency statement and NSC19 return
Alter share capital (subdivision, consolidation, cancellation)	Members or board as authorised	As the articles permit	NSC11 within the prescribed period
Vary class rights	Members of the class	Special resolution of the class or written consent	NSC15
Deregister the company	Members	Resolution meeting the statutory conditions	NDR1, fee HK$420

Private companies can generally act by written resolution of the members, and may dispense with the holding of annual general meetings by resolution. The advantage is speed; the discipline is that every written resolution must be signed by the required majority and entered in the minute book, with the same care as a meeting.

4 Worked example: taking over a neglected file

EXAMPLE — NEW CLIENT, COMPANY INCORPORATED SIX YEARS AGO

What you find: no register of members; two directors shown at the Registry, three in the client's understanding; last annual return three years ago; a bank charge that was never registered; no minutes since incorporation; no SCR.

- **Company search and document index.** Obtain the current particulars and the filed documents. Reconcile what the Registry holds against what the client says.
- **Reconstruct the registers.** Register of members from share certificates and transfer instruments; register of directors and secretaries from ND2A/ND2B filings and board minutes; register of charges from facility letters and the bank's documents.
- **Regularise the filings.** ND2A for the unreported appointment, ND2B for address changes, NR1 if the registered office has moved.
- **Annual returns.** File the outstanding NAR1s with the late fees (the scale is graduated and rises with delay), and diarise the next anniversary minus 42 days.
- **The unregistered charge.** Establish whether it was created within the last month. If not, the charge is void against a liquidator or creditor — advise immediately, in writing, and consider whether a fresh charge can be granted.
- **Open the SCR.** Identify significant controllers, record them or record that there are none, and appoint the designated representative.
- **Minutes.** Hold a board meeting to adopt the reconstructed records, ratify past acts and authorise the filings — so the file has a documentary foundation.

Lesson: reconstruction is possible, but it converts a clerical task into a legal risk exercise. Escalate the charge and the shareholding discrepancies; do not quietly paper over them.

5 Worked example: director changes on the same day

EXAMPLE — ONE DIRECTOR RESIGNS, ANOTHER IS APPOINTED

Documents: board resolution approving the changes; written resignation from the outgoing director confirming no claims against the company; consent to act and particulars from the incoming director; updated register of directors and secretaries.

Filing: a single ND2A can report both the cessation and the appointment where they occur on the same date, with continuation sheets if more than one person is involved. File within 15 days of the change.

Points that are missed: the resignation letter must be dated and effective on the date the Ordinance permits; the company must still have at least one natural-person director and a secretary who is not the sole director; bank mandates and authorised signatories must be changed separately; and the SCR may need updating if the outgoing director was a significant controller.

Board minute — resignation and appointment on the same day	Specimen · example only
Company	Harbour & Peak Trading Limited — minute of a meeting of the directors
Date, time and place	31 March 2027, 10.00 am, at Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong
Present	CHAN Tai Man, Andy (chairman) and LEUNG Siu Ming, Betty — both directors, constituting a quorum under article 12
Item 1 — resignation	The resignation of LEUNG Siu Ming, Betty as director, dated 31 March 2027, was tabled and accepted with effect from the end of the meeting. She confirmed in writing that she has no claim against the company
Item 2 — appointment	TAM Wai Lun, Edwin was appointed a director with effect from 1 April 2027, his written consent to act and his particulars having been tabled
Item 3 — the registers	The register of directors and secretaries to be updated with both changes, and the significant controllers register reviewed to see whether either change affects an entry
Item 4 — filing	The secretary to file a single Form ND2A within 15 days, reporting the cessation and the appointment, with a continuation sheet if the form requires one
Item 5 — bank and records	The bank mandate and authorised signatories to be changed separately; the outgoing director's access to the company's records and premises to be withdrawn
Signed	CHAN Tai Man, Andy, chairman — signed as a true record at the next meeting, and initialled in the minute book on the day

No filing fee · a board minute is not filed with the Registry: it is the company's own record, and it is the document that proves authority if the appointment is later challenged · the appointment takes effect on the date resolved, not on the date the form is filed

Form ND2A — notice of change of directors and secretaries	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567
Form and purpose	ND2A — notice of change of directors and secretaries; one form can report a cessation and an appointment taking effect on the same date
Date of change	31 March 2027 (cessation) and 1 April 2027 (appointment) — where the two dates differ the form says so, and the 15 days run from each change
Part 1 — cessation	LEUNG Siu Ming, Betty — director — ceased on 31 March 2027
Part 2 — appointment	TAM Wai Lun, Edwin — director — appointed on 1 April 2027
Particulars of the new director	Name in full; any former name; usual residential address; correspondence address; Hong Kong identity card number; date of appointment — each as in the register, not as on a business card
Consent	The director's written consent to act and his particulars are held on file; there is no separate specified form for a later appointment, so the particulars on ND2A are what the Registrar records
Signature	Signed by a director or the company secretary, with the signatory's name and capacity stated
Deadline	Within **15 days** after the change — for the cessation, by 15 April 2027
Fee	**No fee** for ND2A, ND2B, ND4 or NR1
What it does not do	It does not change the bank mandate, the business registration particulars, the SCR or anything held by a counterparty — and the register of directors and secretaries must be updated whether or not the form is filed

File within 15 days · no Companies Registry fee · the register of directors is public, so the residential address given on the form is the one that becomes searchable: settle whether a correspondence address is being used before filing

6 The filings, filled in

These are the filings a company secretary actually signs in a year, and every one of them is free. What costs money is getting them wrong: an unreported change is an offence by the company and every responsible officer, and a director's resignation that was never recorded leaves that person exposed on a public register.

The filings at a glance

Form	What it does	Deadline	Fee
NAR1	The annual return — the company's particulars as at the made-up date (specimen in section 9)	42 days after the incorporation anniversary	HK$105, then HK$870 / 1,740 / 2,610 / 3,480 by band
ND2A	Appointment or cessation of a director or secretary (specimen in section 5)	15 days after the change	No fee
ND2B	A change in a serving director's or secretary's particulars — name, address, identity document	15 days after the change	No fee
ND4	The resigning director's or secretary's own notice, used only where there are reasonable grounds to believe the company will not file ND2A	As soon as practicable after the resignation	No fee
NR1	Change of registered office	15 days after the change	No fee

Form ND2B — change in a director's particulars Specimen · example only	
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567
Form and purpose	ND2B — notice of change of particulars of a director or company secretary. It reports a change in what the register already holds about a serving officer; it is not the form for an appointment or a cessation, which is ND2A
Officer	TAM Wai Lun, Edwin — director, appointed 1 April 2027
Particular changed	Usual residential address
Former particulars	Flat 8B, Tower 3, Metro City, 8 Wan Hang Road, Tseung Kwan O, New Territories
New particulars	Flat 12A, Island Crest, 8 First Street, Sai Ying Pun, Hong Kong — the address at which he actually lives, not a correspondence address
Date of change	15 June 2027
Correspondence address	Unchanged — Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, which is what the public register shows in place of the residential address
Signature	Signed by a director or the company secretary, with name and capacity stated
Deadline	**15 days** after the change — by 30 June 2027
Fee	**No fee**
Done at the same time	Register of directors and secretaries updated · SCR reviewed in case the officer is a significant controller with a changed address · bank mandate checked, since signatory addresses are often recorded separately

No fee · 15 days · if the officer has also ceased to act, that is ND2A, not ND2B: two changes on one person need two forms, because the form reports one kind of change at a time

Form ND4 — the resigning director's own notice	Specimen · example only
When this form is used	Only where there are reasonable grounds to believe that the company will **not** deliver an ND2A reporting the resignation. If the company files ND2A, the resigning officer does not need to file ND4 as well — the Registry's own guidance says so expressly
Company	Harbour & Peak Trading Limited · BR No. 71234567
Officer	LEUNG Siu Ming, Betty — director
Identification	HKID B112233(4) — the full number on this form, unlike the partial number shown on a public search
Date of resignation	31 March 2027, and the date the notice was given to the company: 31 March 2027
The declaration	That the officer has resigned, and that there are reasonable grounds for believing the company will not deliver the notice required by the Ordinance — for example, that the remaining director has stopped responding and the registered office is no longer attended
Notice to the company	The resignation takes effect only if notice is given to the company in the way the Ordinance requires (s 464 for a director, s 477 for a secretary); a letter that is never delivered does not end the appointment
What the Registry does	Registers the notice and records the cessation on the public register
What it does not do	It does not remove the company's own obligation to report the change, and it does not discharge any liability already incurred; a director who resigns to escape a problem finds that the earlier acts remain theirs
Fee	**No fee**
Keep on file	The resignation letter, proof of delivery or service, the acknowledgement from the company (if any) and the Registry's acknowledgement

No fee · use ND4 because the company will not file ND2A, not as a matter of course · the resignation date and the notice date are different questions, and the register records the effective date

Form NR1 — change of registered office	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567
Form	NR1 — notice of change of address of registered office
Former registered office	Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong
New registered office	Suite 1802, 18/F, Tower B, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong — the full address, with unit, floor, building, street, district and "Hong Kong"
Date of change	1 May 2027
The address must be	A place in Hong Kong where documents can be served and a record can be kept — not a post office box, and not a virtual address that cannot accept service
Signature	Signed by a director or the company secretary; the signatory's name and capacity stated
Deadline	**15 days** after the change — by 16 May 2027
Fee	**No fee**
Effect on the public record	The register shows the old address until the notice is registered, so a company that has moved but not filed is served at the old address — and service there is good service
What else changes	Business registration particulars with the Inland Revenue Department · letterhead, invoices, website and email footer · bank mandate and any licence or permit that records the address · the location of the statutory registers, if they are kept there · the signage at the new premises

No fee · 15 days · moving within the same building still needs NR1: the registered office is the full address, not the building · tell the bank and the IRD separately; the Registry filing does not move anything else

Form NA1 — notice of removal of an auditor	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567
Auditor	Cheng & Lau CPA Limited · practising certificate and firm number as recorded in the company's records
The removal	By **ordinary resolution** passed at a general meeting on **12 May 2027**, under s 419(1). An ordinary resolution is enough; the articles cannot require more, and any agreement purporting to prevent removal is overridden
Special notice	Special notice was given under s 578, and a copy was sent to the auditor as s 419(3) requires, so the auditor had the chance to make representations and to be heard at the meeting
Form	NA1 — notice of removal of auditor, recording the fact of removal and the date of the resolution
Deadline	**15 days** beginning on the date the resolution was passed — by 27 May 2027
Fee	**No fee**
What else changes	Section 419 does not appoint the replacement: the directors or the members appoint the new auditor in the ordinary way, and the company's records, the engagement letter and the audit committee's papers are updated. A company that removes an auditor must also consider whether the removal is a disclosable event for any listed parent
The wrong form	ND2A does not cover an auditor — that form is for directors and company secretaries. If the auditor resigned rather than was removed, the form is **NA2**

No fee · 15 days from the resolution · removal needs special notice under s 578 and a copy to the auditor · the removal takes effect when the resolution passes, not when the Registry registers the notice

Form NA2 — notification of an auditor's resignation	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567
Auditor	Cheng & Lau CPA Limited
The resignation	Written notice of resignation given to the company on **8 March 2027**, accompanied by the statement required by s 424 — that is the only way an auditor resigns (s 417(1))
When the office ends	At the end of the day the notice is given, or at a later time stated in the notice (s 417(2)). The resignation does not need the company's acceptance
Company receives it	9 March 2027 — this, not the date on the letter, starts the clock
Deadline	**15 days** beginning on the date of receipt — by 24 March 2027
Fee	**No fee**
The penalty for missing it	A fine at level 5 **and imprisonment for 6 months**, with a further HK$1,000 a day for a continuing offence (s 417(4)). This is the hardest-edged of the 15-day notices, and it is the one most often left to the auditor to chase
The wrong form	NA1 is a removal by the members. A resignation is NA2, even if the client describes it as "we got rid of them"

No fee · 15 days from receipt · the auditor's s 424 statement travels with the resignation · the resignation takes effect without the company's agreement, so the filing cannot be negotiated away

Form NAA1 — notice of alteration of the articles	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567
The alteration	**Special resolution** passed on **20 April 2027** adopting new articles: a director-conflicts clause, an indemnity for directors, and a tidy-up of the notice provisions
Form	NAA1 — notice of alteration of the company's articles
What must accompany it	A copy of the articles **as altered**, certified by an officer of the company as correct (s 88(5)(b)). Send the consolidated text, not the marked-up amendment and not the resolution alone
Deadline	**15 days after the alteration takes effect** — by 5 May 2027. The special resolution itself must also be delivered within 15 days of being passed, under s 622; in practice both go in the same envelope
Fee	**No fee**
When an ordinary resolution will do	Only for an alteration to the **maximum number of shares** the company may issue (s 88(3)). Everything else is a special resolution
The wrong form	A change of **name** is NNC2, a change of **objects** is NAA2 and a change of **status** is NAA4 · for a company whose articles are the model articles, an alteration must still be notified: the model articles apply only as altered from time to time
Why it matters commercially	A third party searching the company sees the articles on the public register. An alteration that is never filed is not effective against the world in the way the company thinks, and a bank or investor reviewing the file will find the old version

No fee · 15 days after the alteration takes effect · certified copy of the altered articles must go with it · use NNC2 for a change of name, NAA2 for objects, NAA4 for status

Form ND5 — nomination of a reserve director	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567 · private company
Why this company may nominate	It has **one member only** — CHOW Ka Man, Karen — and she is also the **sole director**. That is the condition in s 455(1). A company with two members cannot nominate a reserve director at all, however sensible it would be
The resolution	Passed at a general meeting on **14 September 2026**, nominating KWAN Mei Ling, Ada as reserve director, despite anything in the articles
Reserve director	KWAN Mei Ling, Ada — a natural person, aged 41 · HKID C456789(2) · usual residential address Flat 9A, Welland Garden, 8 Ho Pong Street, Tuen Mun · correspondence address Unit 1203, 12/F, Harbour Centre, Causeway Bay
The two statements	That she has **attained the age of 18**, and that she has **accepted the nomination** — both required by s 645(3)
When she becomes a director	Only on the **death** of the sole director. Until then she holds no office, has no powers, and is not on the register of directors
Deadline	**15 days** after the nomination — by 29 September 2026
Fee	**No fee**
What ends the nomination	Her resignation (ND8) · a resolution at a general meeting revoking it · or the sole director ceasing to be sole member and sole director for any reason other than death. **Any change in the members or the directors ends it**, even if the company still has one member and one director, so the cessation is notified on ND5 and, if wanted, a fresh nomination is made
Keep on file	The notice of the general meeting, the minutes, her written consent, evidence of her identity and address, and the acknowledgement from the Registry

No fee · 15 days · ND5 covers both the nomination and its cessation · a body corporate cannot be a reserve director · the nomination is not a substitute for a will: it deals with the company, not the shares

Form ND7 — change in a reserve director's particulars	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567
Reserve director	KWAN Mei Ling, Ada — nominated 14 September 2026, reported on ND5
Form and purpose	ND7 — notice of change in particulars of a reserve director. It reports a change in what the register already holds about a reserve director whose nomination continues; it is not the form for a nomination, a cessation or a resignation
Particular changed	Usual residential address
Former particulars	Flat 9A, Welland Garden, 8 Ho Pong Street, Tuen Mun, New Territories
New particulars	Flat 21B, Tower 2, The Belcher's, 89 Pok Fu Lam Road, Hong Kong — the address at which she actually lives
Date of change	3 February 2027
Deadline	**15 days** after the change — by 18 February 2027
Fee	**No fee**
The common mistake	Sending ND7 when the nomination has in fact ended. If the sole director has taken a second member, or a second director has been appointed, the nomination has ceased: that is **ND5** for the cessation, not ND7 for a change of address

No fee · 15 days · ND7 changes particulars, ND5 nominates or records a cessation, ND8 records a resignation · the public register shows the correspondence address, the register of directors holds the residential one

Form ND8 — resignation of a reserve director	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567
Reserve director	KWAN Mei Ling, Ada — nominated 14 September 2026
The resignation	Written notice given to the company at its registered office on **30 June 2027**. The articles do not require any particular period of notice; a reserve director may resign at any time unless the articles or an agreement with the company say otherwise (s 464(1))
Who files	The company, within **15 days** after the cessation, under s 645(4) — by 15 July 2027. If she has reasonable grounds for believing the company will not deliver the notice, she may deliver it herself under s 464(3)
What her notice states	Whether she was required by the articles or an agreement to give notice of resignation to the company, and if so whether that notice was given. A resignation that skips a required notice does not take effect
Signature	Signed by the reserve director, with name and capacity
Fee	**No fee**
What it does not do	She was never a director while the sole director lived, so there is no cessation to report on ND2A. If the sole director has already died and she has taken office, what she needs is **ND4** — this form no longer fits
At the same time	Register of directors updated · consider whether a replacement reserve director should be nominated, which needs a fresh ND5

No fee · 15 days · ND8 is the reserve director's resignation; ND4 is the resignation of a director who has actually taken office · the 15 days run from the cessation, not from the date on the letter

7 Worked example: share transfer to an investor

EXAMPLE — FOUNDER SELLS 20% TO AN OUTSIDE INVESTOR

- **Check the articles and any shareholders' agreement.** Pre-emption rights, board approval, and any drag-along or tag-along provision.
- **Board resolution** approving the transfer and authorising the cancellation of the old certificate and issue of a new one.
- **Instrument of transfer** executed by transferor and transferee, with the share certificate and the board's approval endorsed.
- **Stamp the instrument.** Stamp duty on a stock transfer is payable to the Inland Revenue Department; the current rate is 0.1% of the consideration or value, plus a small fixed instrument duty. An unstamped instrument cannot be registered by the company or relied on in evidence.
- **Update the register of members** with the date of entry, and issue the new share certificate within the period the Ordinance requires.
- **No Companies Registry filing is required** for a private company share transfer — but the SCR may need updating, and the annual return must reflect the new shareholding.

The four documents from this example — the instrument, the board resolution, the certificate and the stamp duty working — are filled in, on one transaction, on the share transfer page.

The frequent error: treating the signed instrument as the end of the matter. The transfer takes effect on registration in the register of members, not on signature, and the stamping step is a prerequisite.

8 Worked example: allotment, charge and name change

THREE FILINGS IN ONE QUARTER

Allotment. Board resolution allotting 50,000 new shares to a new investor, with the members' authority or the articles' power checked. File **NSC1** within one month of the allotment, update the register of members, issue certificates, and reflect the new capital in the next annual return.

Charge. The company grants a debenture over its assets to a bank on 3 March. File **NM1** with a certified copy of the instrument within **one month**, and enter the charge in the register of charges. If the deadline is missed, the charge is void against a liquidator or creditor and the debt becomes unsecured — the Registry has no power to extend.

Name change. Special resolution passed on 10 June. File **NNC2** within 15 days with the HK$295 fee; the change takes effect when the certificate of change of name is issued. Then update the business registration, the bank, the letterhead, the company chop, contracts, domain names and the register of members. The special resolution itself is not filed, and neither is the altered articles for a name change.

9 The annual return and the compliance year

A local private company must deliver Form NAR1 within **42 days after the anniversary of its incorporation** in every year. The return states the company's particulars as at the made-up date: registered office, directors, secretary, members and share capital. Late delivery attracts a substantially higher registration fee — on a graduated scale — and failure to deliver is an offence for the company and every responsible officer.

Field by field. The specimen below is the return for the year after the allotment described in section 7, which is why the capital has changed from the previous return. Compare it with the made-up date: everything in it must be true *as at that date*, not as at the date of filing.

Form NAR1 — annual return, private company Specimen · example only	
Company name	Harbour & Peak Trading Limited
Company number and business registration number	CR No. 1234567 · BR No. 71234567 — the two numbers are different, and the form asks for the company number
Return date (made-up date)	**14 March 2027** — the anniversary of incorporation, not the date of filing
Registered office	Unit 1203, 12/F, Tower A, Harbour Centre, 1 Hoi Ping Road, Causeway Bay, Hong Kong — as at 14 March 2027
Directors	CHAN Tai Man, Andy · LEUNG Siu Ming, Betty
Company secretary	Goodyear Corporate Services Limited, of 20/F, Wing On House, 71 Des Voeux Road Central, Hong Kong — a body corporate with a place of business in Hong Kong
Share capital	60,000 ordinary shares · HK$60,000 paid up — the previous return showed 10,000, and the increase is the 50,000 shares allotted on 15 July 2026 and returned on NSC1
Members	Victoria Seed Fund LP — 50,000 shares; CHAN Tai Man, Andy — 6,000; LEUNG Siu Ming, Betty — 4,000
Particulars of members	Name and address of each member, number of shares, and amount paid up; use the schedule for a non-listed company rather than naming every member in the body of the return
Business carried on	Trading in electrical components — describe what the company actually does, not the objects clause
Certification	Signed by a director or the company secretary, certifying that the particulars are correct as at the made-up date
Signature and date	CHAN Tai Man, Andy — Director · **20 April 2027**, five days inside the deadline
Fee paid	**HK$105** — the on-time rate for a private company

Deadline: 25 April 2027, being 42 days after the made-up date of 14 March 2027 — and that date is a Sunday, so file in the working week before it rather than relying on an extension · fee HK$105 on time · late fees HK$870, HK$1,740, HK$2,610 or HK$3,480 by band · a return with the wrong fee is treated as not delivered

The 42-day deadline and the fee by lateness — private company

Delivered	Private company fee	What it means in practice
Within **42 days** after the return date	**HK$105**	Diarise the anniversary minus 14 days, not the deadline: the return needs the registers reconciled before it can be signed
More than 42 days, up to 3 months	**HK$870**	Eight times the on-time fee for being a few weeks late
More than 3 months, up to 6 months	**HK$1,740**	The company and every responsible officer are also exposed to prosecution for continued default
More than 6 months, up to 9 months	**HK$2,610**	By this point the Registrar may also commence deregistration proceedings against the company
More than 9 months	**HK$3,480**	The top band, and the one that most often appears on a file taken over from someone else

THREE THINGS THAT MAKE AN ANNUAL RETURN WRONG

The wrong date. The made-up date is the incorporation anniversary. A public company's is six months after the end of its accounting reference period, and a guarantee company's is nine months — but a private company's never moves, whatever its financial year end.

Particulars that have drifted. A director appointed in March, an address changed in February, a transfer completed in January: if the register was not updated, the return will repeat the error, and the return is the document a bank or a counterparty reads.

The wrong fee. An underpaid return is not a return: it is returned to the presentor and the clock keeps running, which is how a HK$105 filing becomes a HK$870 one.

Compliance calendar, keyed to the incorporation anniversary

When	Task	Form or record
Anniversary minus 30 days	Confirm the particulars that will appear in the return; reconcile registers	Register of members, ND2A/ND2B filings, NR1
Anniversary	Made-up date of the annual return	NAR1
Anniversary plus 42 days	Deliver the annual return and pay the annual registration fee	NAR1
Each year	Renew business registration; display the certificate	Business Registration Certificate
Within the period after year end	Prepare financial statements; directors' report; auditor's report; circulate to members	Accounting records, signed accounts
On receipt of the IRD return	Profits tax return, with audited accounts	Tax return
Ongoing	Update the SCR within the prescribed period after any change; confirm annually	SCR
Ongoing	Log every board and member decision	Minute book, written resolutions

AUDIT AND REPORTING EXEMPTION

Small private companies may qualify for a reporting exemption, and dormant companies have their own regime. The conditions are size-based and are applied to the company and, where relevant, its group. Do not assume an exemption because the company is small — check the thresholds for the financial year in question and record the basis of the decision on file.

The year, as one specimen. The calendar below is the same file followed through twelve months — the return, the business registration renewal, the SCR review and the AGM or written resolutions, with the director and secretary filings shown where they actually fell. Nothing here is invented for the example: the dates are the ones used in the specimens above, so the resignation, the appointment, the move and the address change all appear in the year they happened.

The secretarial year — Harbour & Peak Trading Limited	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · BR No. 71234567 · incorporated 14 March 2016 · accounting reference date 31 March · private company limited by shares, 60,000 ordinary shares
The year in one line	Return date 14 March 2027 · business registration certificate renewed from 1 April 2027 · year end 31 March 2027 · AGM due by 31 December 2027, met by written resolutions · next return date 14 March 2028
Who is who	**Directors:** CHAN Tai Man, Andy; TAM Wai Lun, Edwin (from 1 April 2027); LEUNG Siu Ming, Betty (until 31 March 2027). **Company secretary:** Goodyear Corporate Services Limited. **Auditor:** a local firm appointed by the members. **Major member:** Victoria Seed Fund LP, 50,000 shares

Total registry cost of the year: HK$105 for the annual return and HK$2,350 for the one-year business registration certificate — HK$2,455, plus nil for ND2A, ND2B and NR1 · the two fees fall on different dates and paying one does not discharge the other · the SCR and the written resolutions cost nothing and are filed nowhere, which is exactly why they are the two most often missing from a file · the annual return date never moves, whatever the year end

10 What non-compliance actually costs

Consequences

Failure	Consequence
Late annual return	Higher registration fee on a graduated scale; prosecution of the company and responsible officers for continued default
Failure to file ND2A/ND2B/NR1 within 15 days	Offence; the public register is wrong, which affects bank mandates, service of process and due diligence
Charge not registered within one month	Charge void against a liquidator or creditor; security lost
No SCR, or an incomplete one	Offence; law enforcement inspection; a red flag in any bank or investor diligence
No minutes or written resolutions	Decisions become unprovable; directors' authority and shareholder approvals are open to challenge
Registers not kept at the permitted place	Offence; inspection rights frustrated; disputes over shareholding become harder to resolve

11 Monthly and annual checklist

PRINT THIS

- Company search run at the start of each new matter and before each annual return
- Register of members agrees with the filed returns and the share certificates
- Register of directors and secretaries agrees with the Registry's record
- Register of charges complete, with instruments and certificates of registration
- SCR current, with the designated representative named
- Minute book complete for every board and member decision in the period
- All ND2A, ND2B, ND4, NR1 filings made within 15 days
- Allotments filed on NSC1 within one month; registers and certificates updated
- Share transfers stamped before registration; register entries dated
- Charges filed on NM1 within one month; register updated
- NAR1 diarised at anniversary minus 42 days, with the fee budgeted
- Business registration renewed; certificate displayed
- Financial statements prepared, approved and circulated; audit or exemption basis recorded
- Offshore subsidiaries' annual deadlines in the same calendar (Cayman January; BVI 31 May/30 November)

12 Sources

- Companies Ordinance (Cap 622), including ss 107, 171, 224, 335, 345, 464, 477, 548, 612, 645, 652, 653H–653X and 662; Company Records Regulations.
- Companies Registry: specified forms list; *Filing Requirements of a Local Limited Company after Incorporation*; *Annual Return of a Local Private Company*; guidance on the significant controllers register and on registration of charges.
- Stamp Duty Ordinance (Cap 117) and Inland Revenue Department guidance on stock transfers.
- BVI Business Companies Act; Cayman Companies Act (2026 Revision) — for the offshore annual dates cross-referenced above.

Company filings, filled in

CORPORATE · COMPANY FILINGS

The sample forms page has NNC1, NNC2, ND2A, ND2B, NR1, NSC1, NM1 and the rest. This page takes the filings where the deadline itself costs money: the annual return, the controllers register and the change-of-name chain.

TWO DEADLINES, TWO REGISTRIES
The Companies Registry and the Business Registration Office are separate. A change of name needs Form NNC2 within **15 days** and a notification to the Business Registration Office within **one month**. Filing one and forgetting the other leaves a valid certificate of change of name sitting next to a business registration certificate in the old name, and the bank will notice before you do.

1 The filing calendar

What is due, and how quickly

Event	Form	Deadline	Fee
Annual return	NAR1	**42 days** after the anniversary of incorporation	HK$105, rising to HK$3,480 if late
Change of company name	NNC2	**15 days** after the special resolution	HK$295
Change of registered office	NR1	15 days after the change	No registration fee
Change of directors or their particulars	ND2A	15 days after the change	No fee
Auditor removed, or auditor resigns	NA1 / NA2	**15 days** from the resolution or from receipt	No fee
Articles altered	NAA1	15 days after the alteration takes effect	No fee
Reserve director nominated, changed or ceasing	ND5 / ND7 / ND8	15 days	No fee
Reduction of share capital — solvency statement route	NSC17 · NSC19	Resolution within **15 days** of the statement; return between **5 and 7 weeks** after the resolution	No fee
Reduction of share capital — court route	NSC20	**15 days** after the court order, or as ordered	No fee
Re-domicile a non-Hong Kong corporation to Hong Kong	NNC6 + IRBR5	Board certificate and legal opinion each issued within **35 days** before the application; evidence of deregistration abroad within **120 days** after the re-domiciliation date	**HK$6,050** electronic / HK$6,725 hard copy, plus BR fee if not already registered
Filings after re-domiciliation	NSC21 · NNC3RD	**15 days** after the re-domiciliation date	No fee
Charges existing before re-domiciliation	NM10	**One month** after the re-domiciliation date	HK$340
Unlimited company re-registering as limited by shares	NU1	On or after the special resolution reaches the Registrar	**HK$1,545** electronic / HK$1,720 paper
Change of company secretary	ND2B / ND4	15 days after the change	As for ND2A
Change of business name at the BR Office	IRC 3110A	**One month** after the change	No fee for the notification
Change of business address at the BR Office	IRC 3111A	One month after the change	No fee for the notification
Significant controllers register — entry	None (internal)	Within **7 days** of the particulars being provided or confirmed	—

The Companies Registry has no power to extend the 42 days for an annual return and no discretion to waive the late fee. A return rejected for a wrong fee or a missing signature is treated as delivered on the date it is re-delivered, so the fee is recomputed at the higher band.

2 The annual return — NAR1

NAR1 — Annual Return, local private company Specimen · example only	
Company name	Harbour Peak Global Limited
Company number / BR number	1234567 · 51234567-000
Return date	12 May 2026 — the anniversary of incorporation (12 May 2019)
Made up date	12 May 2026; the return states the particulars as at that date
Registered office	Unit 1203, 12/F, Harbour Centre, Causeway Bay, Hong Kong
Principal business address	Same as the registered office
Company secretary	Meridian Corporate Services Limited, TCSP licence TC001234, of the registered office
Directors	CHOW Ka Man, Karen — Flat 15C, 20 Fortress Hill Road, Hong Kong · LEE Pak Ho, Simon — Unit 8, 3/F, 12 Wyndham Street, Central
Share capital	10,000 ordinary shares of HK$1 each, 10,000 issued, fully paid
Members	CHOW Ka Man, Karen — 6,000 shares · Silverpine Holdings Limited — 4,000 shares
Changes during the year	One director appointed 3 February 2026 (LEE Pak Ho, Simon), reported on ND2A at the time; no change to share capital
Dormant?	No — the company traded throughout the year
Signature	Signed by a director, dated 3 June 2026
Delivered / fee	Delivered 18 June 2026, within the 42 days ending 23 June 2026 — fee **HK$105**

No annual return is due in the year of incorporation · a dormant company under s 5(1) is exempt · the return reflects the position at the made up date, not the position when you file it · changes during the year are reported on their own forms within 15 days and simply restated here

Late delivery — the fee escalates, and it is not a penalty you can argue with

Delivered	Registration fee	On the specimen return date of 12 May 2026
Within 42 days	**HK$105**	Up to 23 June 2026
More than 42 days, within 3 months	**HK$870**	24 June to 12 August 2026
More than 3 months, within 6 months	**HK$1,740**	13 August to 12 November 2026
More than 6 months, within 9 months	**HK$2,610**	13 November 2026 to 12 February 2027
More than 9 months	**HK$3,480**	From 13 February 2027

The fee is fixed by the date the Registry receives the return, for paper and electronic filing alike. Delivery on 12 August 2026 costs HK$870; delivery on 13 August costs HK$1,740 — one day, HK$870. Beyond the fee, failure to deliver is an offence: a maximum fine of HK$50,000 for each breach, and a daily default fine of HK$1,000 while it continues.

WHAT A LATE RETURN REALLY COSTS

A company that forgets two consecutive returns and files both in the same week pays HK$1,740 + HK$3,480 = **HK$5,220** in registration fees for two documents that would have cost HK$210. Add the risk of prosecution, and the argument for a rolling calendar entry per company — dated to the anniversary, not to the accounting year end — is obvious.

3 The significant controllers register

The SCR is the one register that never leaves the office. It is not delivered to the Companies Registry, but it must be kept at the registered office or another place in Hong Kong, must never be empty, and must be produced to a law enforcement officer on demand. The company must also take reasonable steps — notices to members — to identify who controls it.

Who is a significant controller — the five conditions

Condition	Test
Shares	Holds, directly or indirectly, more than **25%** of the issued shares
Voting rights	Holds, directly or indirectly, more than **25%** of the voting rights
Board control	Has the right to appoint or remove a majority of the board
Significant influence	Has the right to exercise, or actually exercises, significant influence or control over the company
Through a trust or firm	Has that right over a trust or a firm without legal personality whose trustees or members meet one of the tests above

Significant controllers register — first page **Specimen · example only**

Harbour Peak Global Limited · kept at the registered office since 1 March 2018

Controller	Particulars	Nature of control	From	Change
CHOW Ka Man, Karen registrable person	HKID A123456(7) · correspondence address Flat 15C, 20 Fortress Hill Road, Hong Kong	Directly holds 6,000 of 10,000 shares — 60% of shares and 60% of voting rights	12 May 2019	—
Silverpine Holdings Limited registrable legal entity	Company no. 7654321 · Hong Kong · registered office Room 2805, Two Pacific Place, 88 Queensway	Directly holds 4,000 of 10,000 shares — 40% of shares and 40% of voting rights	12 May 2019	—
Designated representative: LEE Pak Ho, Simon — director, resident in Hong Kong · correspondence address Unit 8, 3/F, 12 Wyndham Street, Central · telephone and email as recorded				
Additional matters (Schedule 5C): the place where the register is kept, being the registered office; the date of entry of each particular; note that no notices under s 653C were required during the year				

Not filed with the Registry · kept at the registered office or a prescribed place, and the Registrar must be told if it is kept elsewhere · particulars entered within 7 days of being provided or confirmed · a company limited by guarantee, an unlimited company and a re-domiciled company all need one; a listed company does not

Notice of the place where the SCR is kept — s 653M Specimen · example only	
To	The Registrar of Companies
Company	Harbour Peak Global Limited · 1234567
Notice	The significant controllers register of the company is kept at Unit 1203, 12/F, Harbour Centre, Causeway Bay, Hong Kong, being a place in Hong Kong other than the registered office
Effective date	1 April 2026, when the register moved with the books to the new office
Signature	Signed by a director
Fee	None

No prescribed form — a letter is enough, but it must be delivered · a later change of place needs its own notice under s 653N · if the register is kept at the registered office, no notice is needed at all

4 Changing the name

The chain has four steps and two registries. The name changes on the date the certificate of change of name is issued, not on the date of the resolution — and the company keeps its company number throughout.

- **Check the name**Search the Companies Registry index and the Trade Marks Registry. A name that infringes someone else's rights can be changed again at the company's cost.
- **Pass a special resolution**And amend the articles so far as they refer to the name. Neither the resolution nor the amended articles is delivered to the Registry.
- **Deliver NNC2**Within **15 days** of the resolution, with HK$295. The certificate of change of name is issued afterwards, and the change takes effect from that date.
- **Notify the Business Registration Office**Within **one month** of the change, on IRC 3110A, so the business registration certificate is reissued in the new name.
- **Update everything else**Bank mandates and signatories, the company chop, letterheads and invoices, the website, licences, tenancy, insurance, the SCR and registers, and any offshore register in which the company appears.

Special resolution — change of company name Specimen · example only	
Company	Harbour Peak Global Limited · 1234567
Written resolution	Passed by the members on 4 September 2026 in accordance with s 548 of the Companies Ordinance, the company having a single member holding all shares
Resolution	"That the name of the company be and is hereby changed from Harbour Peak Global Limited to Harbour Peak Group Limited, and that the articles of association be amended accordingly."
Effective date	The change takes effect on the date of issue of the certificate of change of name
Signature	Signed by the member, CHOW Ka Man, Karen, on 4 September 2026
Next step	Form NNC2 delivered 16 September 2026 — within the 15 days — with HK$295

NNC2 itself is on the sample forms page · 15 days runs from the resolution, not from the certificate · if the NNC2 is refused the fee is refundable to the extent of HK$55, so the application is not free to fail

IRC 3110A — notification of change of business name	Specimen · example only
To	The Commissioner of Inland Revenue, Business Registration Office
Business registration number	51234567-000
Date of change	22 September 2026 — the date of issue of the certificate of change of name
Type of name amended	Name of corporation
Original name	Harbour Peak Global Limited
New name	Harbour Peak Group Limited
Signature	Signed by a director, with the signer's identity document number and a contact telephone number
Deadline	One month after the change — by 22 October 2026
Fee	No fee for the notification; the replacement certificate is issued without charge

Failure to notify within one month is an offence — a maximum fine of HK$5,000 and imprisonment for one year · the business registration number does not change with the name, which is why banks and counterparties will still match the old records to the new certificate

5 Changing an address — two forms, two offices

Registered office and business address — the pair	Specimen · example only
NR1 — Companies Registry	Notice of change of registered office under s 658(3), delivered within 15 days of the change
New registered office	Unit 1801, 18/F, Tower 1, Admiralty Centre, 18 Harcourt Road, Hong Kong — a Hong Kong address, not a "care of" address and not a post office box
Effective date	1 October 2026
Signature	Signed by a director or the company secretary
Fee	No registration fee
IRC 3111A — Business Registration Office	Notification of change of business address, within one month of the change
New business address	Same as the new registered office
Fee	No fee for the notification
Also update	The SCR's stated place if it moves with the books (s 653N), the register of members and directors, bank mandates, insurance and the tenancy

A change of business address alone does not go to the Companies Registry — only to the BR Office · a change of registered office alone still needs the BR notification if the business address moves with it · keep the two acknowledgements together on the file

6 The share-capital returns — NSC11, NSC2, NDB1 and the reduction forms

Three returns record a movement in capital or in borrowing rather than a change of personnel: **NSC11** when the share capital is altered, **NSC2** when shares are redeemed or bought back, and **NDB1** when debentures or debenture stock are allotted. None of them carries a registration fee, which is precisely why they are the ones that get forgotten — no invoice arrives to remind anyone.

ALL THREE ARE NOTIFICATIONS, NOT AUTHORISATIONS
Filing NSC11 does not make an unauthorised alteration of capital valid, and delivering NSC2 does not make an unlawful buy-back lawful. The authority — the articles, the members' resolution, the directors' solvency statement — has to exist first, and the return tells the Registrar what has already happened. A form filed to cure a defective decision is evidence of the defect.

Dates, fees and signatures

Form	What it records	Section	Deadline	Fee
NSC11	Alteration of share capital — increase, consolidation, subdivision, cancellation of unissued shares	s 171(1)	**One month** after the alteration	None
NSC2	Redemption or buy-back of shares, with the capital as it stands afterwards	s 270(1)	**15 days** after the shares are delivered to the company	None
NDB1	Allotment of debentures or debenture stock — the amount, the allottees and the redemption date	s 316(1)	**One month** after the allotment	None

Each form must be signed by a director or the company secretary, and each carries a statement of capital (NSC11 and NSC2) or the redemption date (NDB1). Handwritten forms may be rejected; the Registry's own notes say so. Late delivery is an offence, not a surcharge: the Registry's guidance puts the maximum at HK$25,000 for each breach with a daily default fine of HK$700, and NDB1 spells that out in section 316(3).

NSC11 — Notice of Alteration of Share Capital, subdividing the shares Specimen · example only	
Company	Harbour Peak Global Limited · company no. 1234567 · BR no. 51234567-000
Item 1 — company name	Harbour Peak Global Limited, as it appears on the certificate of incorporation
Item 2A — effective date	20 October 2026, the date the alteration took effect — not the date the form is signed
The alteration	Each of the 10,000 issued ordinary shares of HK$1 is subdivided into 10 ordinary shares of HK$0.10, giving 100,000 ordinary shares of HK$0.10
The authority	Article 12 permits subdivision; the directors resolved on 20 October 2026 and the members passed a written resolution the same day. The resolution and the articles are kept on the file and are not lodged with the form
Item 2B — is the issued capital increased?	No. The box is left unticked and no amount of increase is stated, because subdividing changes the number and denomination of the shares, not the total capital
Item 3A — statement of capital immediately after	Ordinary · HKD · 100,000 issued shares · total amount HK$10,000 · paid up HK$10,000 · unpaid HK$0
Item 3B — rights attached	Not completed: the company has only one class of shares, and the item applies only where more than one class is in issue
Signature	Signed by CHOW Ka Man, Karen, director, dated 5 November 2026
Delivered / deadline	Delivered 9 November 2026 — inside the month ending **20 November 2026**
Fee	**None**
What else changes that day	The register of members is rewritten in the new denominations, every existing certificate is cancelled and replaced, and the buy-back and allotment capacity in the articles is re-read against the new figures

One month from the effective date · the statement of capital must reconcile to the pre-alteration figure — HK$10,000 before and HK$10,000 after · every old certificate is cancelled and reissued; this is not a lost-certificate case, so NS1 and NS3 do not apply

NSC2 — Return of Share Redemption or Buy-Back, funded from profits	Specimen · example only
Company	Harbour Peak Global Limited · company no. 1234567 · BR no. 51234567-000
Item 2 — the shares	500 ordinary shares of HK$1 bought back from Silverpine Holdings Limited, at HK$14 per share — aggregate **HK$7,000**
Date delivered to the company	5 November 2026. This is the date the 15 days run from, not the date of the board resolution and not the date of payment
Item 3 — payment out of capital	Left blank. The buy-back is funded from distributable profits, so no solvency statement was required and no special resolution was needed — a buy-back out of profits is authorised by the articles and the board
Item 4A — statement of capital after the buy-back	Ordinary · HKD · 9,500 issued shares · total amount HK$9,500 · paid up HK$9,500 · unpaid HK$0
Item 4B — rights attached	Not completed: one class only
Signature	Signed by Meridian Corporate Services Limited, company secretary, dated 17 November 2026
Delivered / deadline	Delivered 18 November 2026 — inside the 15 days ending **20 November 2026**
Fee	**None**
Also on the file	The board resolution approving the buy-back, the contract or offer document, the stamped instrument if stamp duty applies, the cancelled certificates, and the updated register of members

15 days, not a month — the single most missed deadline in the capital series · the capital statement must already reflect the buy-back · a buy-back out of capital needs the whole solvency procedure first, and the 15 days still run from delivery of the shares

A buy-back paid out of capital — the sequence that ends in NSC2

Step	What happens	Time
1	All directors sign the solvency statement in Form NSC17	Before the resolution
2	Special resolution passed, and delivered to the Registrar with the solvency statement	Within **15 days** of the statement
3	Gazette notice published, plus a newspaper notice or written notice to creditors	Within the statutory window
4	Creditors and non-approving members may apply to the court to cancel the resolution	**5 weeks** from the resolution
5	Payment made — not earlier than 5 weeks and not later than 7 weeks after the resolution, unless the court orders otherwise	Weeks 5 to 7
6	Shares delivered to the company, then Form NSC2 delivered	**15 days** after delivery

The order matters. A payment made before the five weeks have run is a payment the company was not yet permitted to make, and an NSC2 that reports it does not repair it. Where the buy-back comes out of distributable profits, steps 1 to 5 fall away and only the 15-day return remains.

NDB1 — Return of Allotment of Debentures or Debenture Stock	Specimen · example only
Company	Harbour Peak Global Limited · company no. 1234567 · BR no. 51234567-000
Item 2 — the allotment	HKD · **HK$2,000,000** — 200 debentures of HK$10,000 each, allotted 30 October 2026
Redemption date	31 October 2031 — five years from allotment. The form asks for a date, so a debenture with no fixed redemption date needs the advice of the solicitor before the form is completed
Item 3 — allottees	Oriental Bridge Finance Limited, of 28/F, Two Exchange Square, 8 Connaught Place, Central — listed in the schedule, one page, because the debentures are registered, not transferable by delivery
When no schedule is needed	If the debentures are transferable by delivery, section 316(2A) disapplies the requirement to state each allottee's name and address: the box is ticked and the number of schedule pages is left at nil
Signature	Signed by LEE Pak Ho, Simon, director, dated 10 November 2026
Delivered / deadline	Delivered 12 November 2026 — inside the month ending **30 November 2026**
Fee	**None** for NDB1
The filing it does not replace	The debentures are secured by a fixed charge over the company's receivables. That charge needs its own **NM1** statement of particulars within one month of creation, and NM1 carries a fee of **HK$340**. NDB1 records the debt; NM1 records the security, and the Registry searches them separately
Also on the file	The board resolution, the debenture instrument or trust deed, the register of debenture holders, and the charge documents lodged with NM1

One month from allotment · a bearer debenture needs no allottee schedule, a registered one does · NDB1 never registers the charge — that is NM1, at HK$340, and missing it is the expensive mistake of the two

Reducing capital — NSC17, NSC19 and NSC20

A reduction of share capital runs on one of two tracks, and the forms are different. The **court-free track** needs every director to sign a solvency statement (NSC17), a special resolution passed within 15 days of it, publicity, and then a return (NSC19) filed in a narrow window between five and seven weeks after the resolution. The **court track** ends with an order confirming the reduction and a return (NSC20) within 15 days of that order. Neither track is a same-week filing, and the reduction does not exist in law until the Registrar registers the return.

NSC17 — solvency statement for a reduction of share capital	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · private company limited by shares
Form	NSC17 — solvency statement, made under s 216(1) and Division 2 of Part 5. It is the document that lets the company reduce capital **without going to court**
Who must sign	**Every director**, personally. Not the company secretary, not one director on behalf of the board, not an attorney under a power of attorney. If a director is abroad, the board waits or appoints an alternate — the Registry will not accept a statement signed by only some of the directors
Date of the statement	**15 March 2027** — the date every director has signed. It is the start of the whole timetable
What it states	That the directors have formed the opinion that the company is able to pay its debts as they fall due during the **12 months** immediately after the reduction, and that, if the company is to be wound up within that period, it will be able to pay its debts in full within 12 months after the winding up begins
Supporting work	Cash-flow forecast for the 12 months, the latest management accounts, the banking facilities and their expiry dates, and the board minutes recording how the opinion was formed. The statement is short; the file behind it is not
The 15-day link	The special resolution must be passed **within 15 days after the date of the statement** (s 216(2)) — by **30 March 2027**. If it is not, the statement is stale and the whole procedure restarts
Copies to members	If the resolution is proposed as a written resolution, a copy of the statement must go to every member at or before the resolution is sent; if it is proposed at a meeting, a copy must be available for inspection at the meeting. Skip either and the resolution is **not effective** (s 216(3) to (5))
When it reaches the Registry	No later than the day on which the company publishes the Gazette notice, publishes the newspaper notice or gives written notice to creditors — whichever happens first (s 218)
Fee	**No fee**

No fee · every director signs · special resolution within 15 days of the statement · copy to every member, or on the table at the meeting · delivery tied to the first of the Gazette, newspaper or creditor notices · a stale statement means starting again

NSC19 — return of reduction by special resolution supported by a solvency statement Specimen · example only	
Company	Harbour & Peak Trading Limited · CR No. 1234567
The reduction	Share capital reduced from **HK$10,000,000** (10,000,000 ordinary shares of HK$1, fully paid) to **HK$4,000,000** (4,000,000 ordinary shares of HK$1), by cancelling HK$6,000,000 of paid-up capital and applying it against accumulated losses
Special resolution	Passed **26 March 2027** — within 15 days of the solvency statement dated 15 March 2027
Copy of the resolution	Delivered to the Registrar within **15 days** of being passed, under s 622 — by 10 April 2027
Publicity	Gazette notice by the last working day of the week after the week of the resolution — 2 April 2027 on these dates — extended to the following week where fewer than 4 business days intervene, which is what Easter Monday does here, giving **9 April 2027**; the same notice in one specified English and one specified Chinese newspaper, or written notice to every creditor, by **4 April 2027**; and NSC17 delivered no later than the earliest of those dates (s 218)
Objection window	A creditor, or a member who did not approve the reduction, may apply to the court to cancel the resolution within **5 weeks** of 26 March 2027 — that window closes on **30 April 2027**
Filing window for NSC19	**No earlier than 5 weeks and no later than 7 weeks** after the resolution (s 224(1)(b)) — so between **7 May 2027** and **21 May 2027**. Early filing is rejected; late filing is an offence
What the return contains	Particulars of the reduction, and a **statement of capital** as at immediately after the reduction, complying with s 201 — the same reconciliation discipline as NSC11, against the register of members
Fee	**No fee**
When it takes effect	The special resolution and the reduction take effect **only when the Registrar registers the return** (s 215(2)). Until then the share capital is unchanged: do not sign a completion statement, a set of accounts or a banking document on the reduced figure
If a court application is made	The 5-to-7-week window falls away. The return is then delivered within **15 days** after the court makes an order under s 222, or within 15 days after the proceedings end without a determination (s 225)

No fee · file between week 5 and week 7 after the resolution, not before and not after · the statement of capital must reconcile · the reduction is not effective until the return is registered · a court application replaces the window with a 15-day rule

NSC20 — return of reduction confirmed by the court Specimen · example only	
Company	Harbour & Peak Trading Limited · CR No. 1234567
Route	The court route under ss 226 to 232, used where the company cannot use the solvency statement procedure — for example where the reduction is not supported by a unanimous board, or where a creditor objects and the company chooses to seek confirmation rather than restart
The order	The Court of First Instance makes an order under s 229 confirming the reduction, on **8 September 2027**. The court may impose conditions, and its order settles what must be published
What is delivered	(1) An **office copy of the order**; (2) a **minute** approved by the court, stating the share capital as altered, the total number of issued shares, the amount of each share, and the amount paid up and unpaid on each; (3) the **NSC20** return, with particulars of the reduction and a statement of capital as at immediately after it (s 230(1) to (3))
Deadline	**Within 15 days after the order**, or within any longer period the court orders — by **23 September 2027** on these facts
Fee	**No fee** for NSC20. The petition itself carries a court fee, and the application costs money in counsel and in the evidence
When it takes effect	The resolution as confirmed by the order takes effect on registration of the order, minute and return (s 230(4))
Publication	Notice of the registration must be published in the manner the court directs (s 230(5)) — the order usually says where, and that direction is part of the file
The minute is not optional	It is a separate document from the return, it must be approved by the court, and it must contain the four figures in s 230(2). A return filed without an approved minute is an incomplete filing
The wrong form	NSC19 is the court-free route under s 224. If there is a court order confirming the reduction, the form is **NSC20**, and the deadline runs from the order, not from the resolution

No fee · 15 days after the order, or as the court allows · office copy of the order plus the court-approved minute plus the return · effective on registration · NSC19 is for the court-free route

The s 218 public notice — Gazette, newspaper or creditor letter	Specimen · example only
Company	Harbour & Peak Trading Limited · CR No. 1234567 · special resolution passed **26 March 2027**
Why it exists	The court-free reduction gives creditors and dissenting members five weeks to object. The public notice is how they find out. It is a statutory document with four required contents, not a press release
What the Gazette notice must say	(a) that the company has approved a reduction of share capital; (b) the **amount** of capital to be reduced and the **date of the special resolution**; (c) **where** the special resolution and the solvency statement are available for inspection; (d) that a member who did not consent to or vote in favour, or a creditor, may apply to the court under s 220 for cancellation **within 5 weeks** after the date of the resolution — s 218(1)
When the Gazette notice must appear	On or before the last working day of the week **after** the week in which the resolution is passed — **Friday 2 April 2027** on these dates. With one proviso: if fewer than **4 business days** fall between the resolution and that date (both excluded), the deadline moves to the last working day of the week after next
How the proviso applies here	Between 26 March and 2 April 2027 the business days are 30 and 31 March and 1 April — **3**, because Easter Monday, 29 March, is a general holiday. Fewer than 4, so the Gazette notice runs to the last working day of the following week: **Friday 9 April 2027**
The definition that decides it	A **business day** is not a general holiday, a Saturday, or a black rainstorm or gale warning day. A **working day** is not a general holiday or a Saturday — it includes a rainstorm day, so the two terms give different answers in bad weather
Newspaper or creditors	By the **end of the week after** the week of the resolution — **4 April 2027** — either the same notice in at least one **specified English newspaper and one specified Chinese newspaper**, or a written notice to that effect to **every creditor** (s 218(3)). One paper in one language is not compliance
Delivering the solvency statement	The NSC17 must reach the Registrar **no later than the day of the Gazette notice**, or, if earlier, the day the newspaper notice first appears or the creditor notices are given (s 218(5)). On these facts that is **4 April 2027**, a week before the Gazette deadline
Inspection	The special resolution and the solvency statement must be kept available for inspection for the period in s 219 — the notice has to say where, and the answer has to be true on the day a creditor walks in
If it is missed	The company, and **every responsible person**, commit an offence, punishable by a **level 3 fine** (s 218(4)). The reduction is not automatically undone, but the file is exposed and the five-week objection period has already been running
If a creditor or member does apply	The company notifies the Registrar on **NSC18**, within **7 days** after the application is served on it (s 220(4)(b)). The 5-to-7-week window for NSC19 then falls away and the return follows the court's order instead

Four required contents · last working day of the following week, extended a week if fewer than 4 business days intervene · Easter and the rainstorm rules change the date · one English and one Chinese newspaper, or every creditor in writing · NSC17 by the earlier of the Gazette and the paper · level 3 fine, and NSC18 within 7 days if anyone objects

Why these forms come back

- **NSC19 filed too early.** The return cannot be delivered before **five weeks** after the resolution — the objection window has to run. A return filed on day 20 is rejected, and the company has lost nothing but time it did not have.
- **NSC19 filed too late.** The outside limit is **seven weeks**. There is no late-fee band to buy; the procedure has to be looked at again.
- **A solvency statement signed by one director.** Every director signs, personally. A statement completed by the company secretary on the board's behalf does not satisfy s 216(1).
- **Treating the reduction as done when the resolution passes.** It takes effect on registration of NSC19 or NSC20. Accounts, bank covenants and completion statements drafted on the reduced figure in the meantime are wrong.

- **The statement of capital does not reconcile.** The figures in item 3 or 4 must add up against the register of members at that moment; a form that does not balance is returned, and the deadline has already started running.
- **The wrong effective date.** NSC11 asks for the date the alteration took effect, which is usually the date of the resolution — not the date the board met to approve the form.
- **NSC2 filed a month late.** Fifteen days, counted from delivery of the shares to the company. Diarise it from the buy-back contract, before the payment is made.
- **One class of shares, item 3B completed.** The rights item applies only where more than one class is in issue; filling it in for a single-class company invites a query.
- **A handwritten form.** The Registry's notes state that handwritten forms may be rejected; the fillable PDFs are the safe route.
- **The charge is forgotten.** An NDB1 filed on time still leaves a registrable charge unregistered, and an unregistered charge is void against a liquidator and a creditor.

7 Re-registration, re-domiciliation and share certificates — NU1, NNC6, NNC3RD, NSC21, NS1 and NS3

Three forms that sit outside the ordinary cycle. **NU1** is the one filing on this page that costs real money, and it is available only to an unlimited company. **NS1** and **NS3** are not filed with the Registry at all: they are the listed-company route to replacing a lost share certificate, and since 16 November 2026 they also carry the uncertificated-holding regime.

The three forms at a glance

Form	What it does	Deadline	Fee
NU1	An unlimited company applies to be re-registered as a company limited by shares	No fixed deadline; file on or after the special resolution reaches the Registrar	**HK$1,545** electronic · **HK$1,720** hard copy
NS1	A listed company's shareholder applies for a new certificate, or to hold shares in uncertificated form	On loss of the certificate	No registry fee — not filed with the Registrar
NS3	The listed company publishes its intention to issue the new certificate or record the uncertificated holding	Website first; Gazette within one month of the website notice where it is required	No registry fee

Form NU1 — re-registration as a company limited by shares Specimen · example only	
Company	Harbour Peak Logistics Limited · CR No. 2345678 · an **unlimited company** registered in 1998
Who may use NU1	Only an **unlimited company registered on or after 31 August 1984** (s 130(1)). A company limited by guarantee cannot re-register as a company limited by shares, and a company limited by shares has nothing to re-register
The resolution	Special resolution passed on **6 October 2026** resolving to re-register as a company limited by shares, stating how members' liability is to be limited, and setting out the alterations to the articles needed to bring them into conformity (s 130(2))
The statement it must contain	The shares issued before re-registration and those to be issued on it; the share capital subscribed before and on re-registration; the amounts paid up and unpaid; the classes of shares and their rights; and, for each member, the shares and capital attributed to that member (s 130(3))
What is filed	NU1, with a copy of the articles **as proposed to be altered** by the special resolution (s 131(1))
When it may be filed	On or after the date the Registrar receives the copy of the special resolution (s 131(2)). Filing first, and the resolution afterwards, gets the application rejected
Deadline	No fixed statutory deadline, but the application is what completes the change: until it is registered the company remains unlimited, and the members carry unlimited liability
Fee	**HK$1,545** if delivered electronically · **HK$1,720** in hard copy — the same as an incorporation
What comes back	A certificate of incorporation certifying that the company is a company limited by shares. It is **conclusive evidence** that the re-registration requirements were met (s 132)
Afterwards	New share certificates issued · register of members and register of charges rebuilt to the new capital structure · business registration particulars, bank mandate, licences and contracts updated · the unlimited liability of members ends on the issue of the certificate

HK$1,545 electronic / HK$1,720 hard copy · unlimited companies only, registered on or after 31 August 1984 · file on or after the special resolution reaches the Registrar · the certificate is conclusive evidence that the re-registration was properly done

Form NS1 — application for a new share certificate, or for shares to be held in uncertificated form Specimen · example only	
Company	Harbour Peak Group Holdings Limited · stock code 1234 · a **listed company**
Why the form is narrow	Section 163 applies to a share certificate for shares in a **listed company**. For a private company, replacing a lost certificate is a matter for the articles and the company's own procedures — there is no statutory form to file, and NS1 is not it
Who applies	An **eligible person**: the registered holder, or a person entitled to the shares by transmission
The application	Form NS1, with a **statutory declaration** by the applicant stating that the original certificate has been lost; when it was last in the applicant's possession and how possession was lost; whether any transfer of the shares has been executed, in blank or otherwise; that no other person is entitled to be registered in respect of the shares; and any other matter needed to verify the grounds (s 163(2))
The 2026 change	Since **16 November 2026** the form has been revised and is also the way to ask for shares to be recorded as held in **uncertificated form**, alongside the introduction of the uncertificated securities market regime
Where it goes	To the **company**, not to the Companies Registry
Fee	**No Companies Registry fee** — there is no filing with the Registrar. The company may charge its own fee under its articles
What happens next	The company must publish a notice before issuing the new certificate — that is **NS3** — and, once the notice period has run, issue the certificate or record the uncertificated holding

No registry fee · listed companies only · application plus statutory declaration · revised 16 November 2026 to cover uncertificated holdings · a private company replaces a lost certificate under its articles, without any of these forms

Form NS3 — notice of intention to issue a new certificate or record uncertificated shares Specimen · example only	
Company	Harbour Peak Group Holdings Limited · stock code 1234 · listed
What it is	The notice a listed company must publish before it issues a new certificate on an NS1 application — or, since 16 November 2026, before it records the shares as held in uncertificated form (s 164(1))
Where it is published	On the **company's website**. It must also go in the **Gazette** if the applicant is not the registered holder or does not have the registered holder's consent, or if the **latest value of the shares exceeds HK$200,000** (s 164(2))
The one-month rule	A Gazette notice must be published **within one month** after the notice first appears on the website (s 164(3))
Before publishing	Deliver a copy to the recognised exchange company — the Stock Exchange — and obtain its certificate that the notice is being exhibited (s 164(4))
How long it stays up	The exchange exhibits the notice for at least **one month**, or **3 months** where Gazette publication was required (s 164(5))
Where the applicant is not the holder	Serve a copy on the registered holder by registered post at the last address in the register, and do not publish until at least **3 months** after service (s 164(7))
Where it goes	Nowhere at the Companies Registry — the company publishes it, and the exchange exhibits it
Fee	**No Companies Registry fee**. Gazette publication costs what the Gazette charges

No registry fee · website notice, Gazette only above HK$200,000 or where the applicant is not the registered holder · Gazette within one month of the website · served on the holder with a 3-month wait where consent is missing · NS4 records the cancellation of the old certificate and the issue of the new one

Re-domiciliation — NNC6, NNC3RD and NSC21

Since **23 May 2025** a non-Hong Kong corporation can move its domicile to Hong Kong without dissolving and re-incorporating: it applies under s 820B, is registered under s 820C, and receives a **Certificate of Re-domiciliation**. It keeps its legal identity and its history, and from the re-domiciliation date it is treated as a Hong Kong company subject to the whole Ordinance. The paperwork is front-loaded — the application is a bundle, not a form — and three filings then run on their own clocks: the members' return and any outstanding director's consent at **15 days**, and charges that existed before the move at **one month**.

Form NNC6 — re-domiciliation form, with the Schedule 6C bundle	Specimen · example only
Applicant	Kestrel Bay Holdings Limited · incorporated in the British Virgin Islands on 4 March 2019 · BVI company number 1987654 · private company limited by shares
Proposed Hong Kong company	Kestrel Bay Holdings Limited — the same name, registered as a private company limited by shares. The name is checked against ss 100 and 102 like any new incorporation
Eligibility, checked first	The law of the BVI allows the transfer of domicile and the applicant has complied with it; the company type is the same or substantially the same as the Hong Kong type; the **first financial year end since incorporation has passed** (31 December 2020); the company is not in liquidation and no liquidation is pending; members' consent has been obtained where the foreign law or the constitutional documents require it
Members' resolution	Passed **20 May 2026**: the re-domiciliation, the proposed Hong Kong articles, and the change of domicile. Where neither the foreign law nor the constitutional documents require members' consent, Schedule 6C requires a resolution passed at a meeting, or in writing, by a majority of at least **75%**
Accounts	Audited accounts to **31 December 2025** — the latest practicable date before the application. Where the place of incorporation or a stock exchange requires audited accounts, the audited version is what Schedule 6C asks for
Board certificate	Issued **2 June 2026** and signed by a director — **within 35 days before the application date**. It certifies the Schedule 6C matters: one place of incorporation, no winding-up petition or liquidator notified, no insolvency arrangement, creditors notified of the proposal, all contractual consents obtained or waived, deregistration not prohibited, the articles approved by the members, the first financial year end passed, the application not intended to defraud creditors, and the board's opinion — after full inquiry — that the company can pay its debts falling due in the **12 months** from the application date
Legal opinion	Issued **4 June 2026** — also within 35 days before the application — by a BVI legal practitioner, covering due registration and subsistence, equivalence of company type, the directors' eligibility, approval of any new name, the existence of a transfer regime, the members' consent, and that deregistration is permitted
Other documents in the bundle	Certified copy of the certificate of incorporation; certified copies of the memorandum and articles; the proposed Hong Kong articles the members resolved to adopt; and **IRBR5**, the notice to the Business Registration Office, which must be delivered with the form
Signed by	One director of the applicant, signing the statements in Schedule 6A, the statement of compliance and — if that director will serve — the consent to act
Delivered	**18 June 2026**, electronically through the e-Services Portal
Fee	Electronic: **HK$6,050** — registration fee HK$5,020 plus lodgment fee HK$1,030. Hard copy: **HK$6,725** — HK$5,580 plus HK$1,145. The **lodgment fee is not refunded** if the application is refused; the registration fee is. Business registration fee and levy are additional only if the company has not already registered a business in Hong Kong
What comes back	The **Certificate of Re-domiciliation**, and a business registration certificate where one is needed, issued together. The date on the certificate is the **re-domiciliation date** — 1 August 2026 on these facts — and every later deadline runs from it, not from the application
The deadline that follows	Evidence of **deregistration in the place of incorporation within 120 days after the re-domiciliation date**. Miss it and the Hong Kong registration is revoked; the Registrar can extend the period on application

HK$6,050 electronic or HK$6,725 hard copy, and the lodgment fee is not refunded if it fails · board certificate and legal opinion each within 35 days before the application · 35-day windows and the 12-month solvency opinion are the two things the Registry reads first · the re-domiciliation date starts every other clock, including the 120 days to prove deregistration abroad

Form NSC21 — return of particulars of members as at the re-domiciliation date Specimen · example only	
Company	Kestrel Bay Holdings Limited · re-domiciled in Hong Kong on **1 August 2026** · new CR No. 7712345
What it is	The return that fixes the membership and the share capital on the day the company arrived. Until it is filed the Hong Kong register has no statement of who holds what
Deadline	**Within 15 days after the re-domiciliation date** (s 820H(2) and (3)) — by **16 August 2026**
What it contains	The required particulars of each member, and a **statement of capital as at the re-domiciliation date** complying with s 201 — the same reconciliation discipline as NSC11 and NSC19, taken at the date of arrival rather than the date of a resolution
On these facts	2,000,000 ordinary shares of HK$1 each, fully paid, HK$2,000,000; Kestrel Nominees Limited holding 1,400,000 and A. R. Whitcombe holding 600,000, with the addresses and dates of entry taken from the offshore register as at 1 August 2026
Fee	**No fee**
The date that catches people out	The return speaks **as at the re-domiciliation date**, not as at the date of filing. Transfers after arrival go on the next return, and a statement of capital taken at the filing date will not reconcile with the register the Registry is holding
If it is late	The company is a Hong Kong company from 1 August 2026 and the ordinary consequences follow: a default, a summons, and a register that cannot be relied on in a due-diligence enquiry

No fee · 15 days after the re-domiciliation date · particulars of members and a statement of capital as at that date · transfers after arrival do not belong on it · without it the Hong Kong register never shows who owns the company

Form NNC3RD — consent to be a director of a re-domiciled company Specimen · example only	
Company	Kestrel Bay Holdings Limited · re-domiciliation date 1 August 2026
Director	James Owen Rafferty, of 12/F, 88 Queen's Road Central — a director of the BVI company who was not present when the re-domiciliation form was signed and did not sign the consent statement in it
What it is	The standalone consent under s 820G(1), for a director who consents to act but did not sign the consent statement inside **NNC6**
Deadline	**Within 15 days after the re-domiciliation date** — by **16 August 2026**. It is a post-registration filing: it cannot be delivered with the application in place of the signature in the form
Who signs	The director personally, with the date. A **body corporate** director signs through its director, company secretary or authorised person, whose full name must be given. **One form per director**; an unsigned form is rejected
What it confirms	Consent to be a director of the re-domiciled company on its registration, and that the person had attained 18 years on that date
Fee	**No fee**
The trap	A director who *did* sign the consent statement in NNC6 needs no NNC3RD. Filing one anyway suggests the form was incomplete, and the Registry's file will show two consents for the same appointment

No fee · 15 days after the re-domiciliation date · only for directors who did not sign the consent inside NNC6 · one director per form · a body corporate director signs through an authorised person, named in full

Form NNC5 — application for registration of an eligible company (not re-domiciliation) Specimen · example only	
What it is	The form under **s 807(2)** by which an **eligible company** is registered as an unlimited company or as a company limited by guarantee. An eligible company is defined in s 806 as a company formed after 1 May 1865 under an Ordinance other than the Companies Ordinance or a former Companies Ordinance, or one otherwise constituted after that date according to law — a company created by its own Ordinance, or constituted by a deed of settlement, rather than one incorporated under the Companies Ordinance
What it is not	It is **not a re-domiciliation form** and has nothing to do with an overseas company moving to Hong Kong. That is NNC6 under s 820B. NNC5 brings an existing Hong Kong body — one that was never a Companies Ordinance company — onto the companies register
Documents	A copy of **every constitutional document** of the eligible company, and, where the application is for registration as a company limited by guarantee, a copy of the **resolution under s 810(2)**
Fee — as an unlimited company	**HK$1,545** electronic or **HK$1,720** hard copy, with a refund of HK$1,280 or HK$1,425 if the application fails
Fee — as a company limited by guarantee	By membership: up to 25 members **HK$155** electronic / HK$170 hard copy; more than 25 and up to 100 **HK$305** / HK$340; more than 100, a further **HK$18** / HK$20 for every additional 50 members or part, capped at **HK$925** / HK$1,025
Deadline	None imposed by the Ordinance — registration is not a periodic filing, and the timing is the applicant's. What matters is that the constitutional documents delivered are the ones actually in force
Effect	Registration does not make the body a new company, and it is not invalid merely because it was undertaken with a view to winding up (s 807(4))

Not re-domiciliation · s 807, for a body formed under another Ordinance or otherwise constituted · unlimited company HK$1,545 electronic or HK$1,720 paper; guarantee company by membership size · every constitutional document goes with it · the re-domiciliation route is NNC6, and the two are constantly confused

8 Registered non-Hong Kong companies — NN2 to NN16

Registration on NN1 is the only time the Registry charges a non-Hong Kong company real money. Everything after it is a return of a change, and the series is short: one annual return, five returns of change, three notices at the end of the company's life in Hong Kong, and two name forms. Only two of the fourteen carry a fee — NN10 and NN12, at HK$1,425 each — which is exactly why they are the two that get forgotten: nothing in the bank statement reminds anyone.

The specimens below follow one company through two years so the chain is visible: Aurora Holdings Limited, a BVI company registered in Hong Kong on 21 September 2020, with its place of business at Suite 1508, 15/F, One Exchange Square, Central. NN1 and NN3 are on the sample forms page; the fourteen here are everything else in the series, including the two that only appear at the edges of it: a revision of accounts already filed, and a change of the company’s own domicile.

The series at a glance — trigger, deadline, fee

Form	Trigger	Deadline	Fee
NN2	An authorised representative, or the company, terminates the authorisation	**Within 1 month** after the date of the notice of termination (s 787(3))	None
NN5	The charter, statutes, memorandum or other constitutional instrument changes	**Within 1 month** after the change (s 791(1), (2)(a))	None
NN6	A director or the company secretary is appointed or ceases	**Within 1 month** after the change (s 791(1), (2)(b))	None
NN7	A director's or secretary's particulars change	**Within 1 month** after the change (s 791(1), (2)(c))	None
NN8	An authorised representative is appointed or ceases	**Within 1 month** after the change (s 791(1), (2)(b))	None
NN8C	An authorised representative's particulars change	**Within 1 month** after the change	None
NN9	The Hong Kong place of business, or the overseas registered office, changes	**Within 1 month** after the change (s 791(1), (2)(d))	None
NN10	The corporate name is altered abroad — added to, changed or dropped	**Within 1 month** after the date of the alteration (s 778(8))	**HK$1,425**
NN11	Liquidation begins abroad, or a liquidator is appointed, ceases or changes	**Within 15 days** after the later of commencement and service on the company; and 15 days after any later change (s 793)	None
NN12	The Registrar approves a name for carrying on business in Hong Kong	**No statutory period** — deliver the return once the name is approved (s 782(4), 785(4))	**HK$1,425**
NN13	The company ceases to have a place of business in Hong Kong	**Within 7 days** after the cessation (s 794(1))	None
NN14	The company is dissolved in its place of incorporation	**Within 15 days** after the date of dissolution (s 795(1))	None
NN15	The directors decide to revise accounts already delivered, because they did not comply with the law that governed them	**Within 15 days** after the decision (s 790(4))	None
NN16	The company changes its place of incorporation	**Within 1 month** after the change (s 791(1), (2)(e))	None

Twelve of the fourteen carry no Registry fee. NN10 and NN12 are HK$1,425 each, and NN10 is the one that most often arrives late, because the company has already paid its home registry and assumes the Hong Kong file has followed. Two deadlines in the series are shorter than a month: seven days for NN13 and fifteen for NN11 and NN14. None of them can be extended by the Registrar, and each carries an offence provision against the company, every responsible person and every agent who authorises the default.

NN2 — notification of termination of an authorised representative's authorisation Specimen · example only	
Form	NN2 · Notification of Termination of Authorization of Authorized Representative of Registered Non-Hong Kong Company
Specified under	Section 787(3) and (5)
Company	Aurora Holdings Limited · registered in Hong Kong on 21 September 2020 · company number 2012345 · BR number 6234 8890
Who files	The **sender of the notice of termination** — here Goodyear Corporate Services Limited, the outgoing authorised representative. Where the company terminated the authorisation, the company is the sender and files this form instead
The notice	Written notice of termination dated **3 March 2027**, sent by Goodyear to the company's registered office in the BVI, stating the date of termination as **31 March 2027** (s 787(1))
Statement on the form	A statement by Goodyear that the company has been notified of the termination under s 787(1) — required by s 787(6)(a)
Deadline	**Within one month after the date of the notice** — by 3 April 2027. Filed 26 March 2027
When the termination takes effect	On the **later** of the date stated in the notice (31 March 2027) and **21 days after** s 787(3) is complied with (26 March plus 21 days = 16 April 2027). So 16 April 2027, not 31 March
Fee	**None**
The trap	The 21-day tail is in the statute and is easy to miss: a company that treats the stated date as the end of the authorisation will be serving notices on a person who is still the authorised representative. Diary the later date
The exception	s 787(4): no notification is needed if, when the notice was sent, the company had already ceased to have a place of business in Hong Kong for at least **11 months**

No fee · one month from the date of the notice, not the termination date · effect is delayed 21 days after filing · NN8 is the company's separate return of the same change · s 787(4) exception for a company gone from Hong Kong for 11 months

NN5 — return of change in the charter, statutes or memorandum Specimen · example only	
Form	NN5 · Return of Change in the Charter, Statutes or Memorandum etc. of Registered Non-Hong Kong Company
Specified under	Section 791(1) and (2)(a)
The change	At an extraordinary general meeting in Road Town on **15 April 2027** the members amended article 12 to allow the board to appoint alternate directors, and adopted the amended memorandum and articles
What is filed	NN5, with a **certified copy of the constitution as it now stands** — charter, statutes or memorandum and articles, or whatever instruments define the constitution after the change
Certification	Certified in accordance with s 775. If the instruments are not in English or Chinese, a certified translation under s 4 must go with them — and only then
Deadline	**Within one month after the change** — by 15 May 2027. Filed 6 May 2027
Fee	**None**
The trap	NN5 is the constitution, not the corporate name and not the directors. An amendment that changes the company's name is NN10, and the resolution appointing the directors who approved it is NN6. Filing the resolution under NN5 does none of the three
What it does not do	It records the change; it does not validate it. Whether the amendment was properly made is a question for the law of the place of incorporation

No fee · one month · certified copy of the amended constitution must accompany · certified translation only where the instrument is in neither English nor Chinese · name changes go on NN10, officer changes on NN6 or NN7

NN6 — return of change of company secretary and director (appointment or cessation) Specimen · example only	
Form	NN6 · Return of Change of Company Secretary and Director of Registered Non-Hong Kong Company (Appointment/Cessation)
Specified under	Section 791(1) and (2)(b)
The change	On **9 March 2027** the board appointed **CHEUNG Ho-yan, Irene** as a third director, and accepted the resignation of **TANG Mei-ling** as company secretary
Particulars filed	For each person: full name, any former name, the Hong Kong identity card number or the passport number and issuing country, usual residential address, date of appointment or cessation, and whether the person is a director, a secretary or both
Deadline	**Within one month after the change** — by 9 April 2027. Filed 31 March 2027, with one form covering both events
Fee	**None**
The trap	NN6 is appointment and cessation. A director who moves house, or changes a passport, is **NN7** — and the two are filed as separate returns even when they happen on the same day
Also not this form	A change of **authorised representative** is NN8, even though the post sounds like a secretary's. The authorised representative is the person Hong Kong serves documents on, and the Ordinance treats the office separately

No fee · one month · the form carries appointment and cessation together · directors and company secretary both go here · particulars changes are NN7 · authorised representative changes are NN8

NN7 — return of change in particulars of a director or company secretary Specimen · example only	
Form	NN7 · Return of Change in Particulars of Company Secretary and Director of Registered Non-Hong Kong Company
Specified under	Section 791(1) and (2)(c)
The change	On **9 March 2027** the existing director **LAM Wai-keung** moved from Mid-Levels to Repulse Bay, and gave notice of the new residential address the same day
Particulars filed	The name as registered, the particular that has changed, the old and the new particular, and the date of the change. Only the changed field is required, but the form must identify the person unambiguously
Deadline	**Within one month after the change** — by 9 April 2027. Filed 31 March 2027, the same day as the NN6 for the appointment and the resignation
Fee	**None**
The trap	The residential address on the register is the director's, not the company's. A company that moves its Hong Kong office and files the change against every director as well has confused NN9 with NN7, and put the directors' addresses on the public record unnecessarily
What the public sees	The registered particulars, including the usual residential address, are open to search. A director with a privacy concern should raise it before the form is filed, not after

No fee · one month · one form per person whose particulars change · the company's own address change is NN9 · residential addresses are on the public register

NN8 — return of change of authorised representative (appointment or cessation) Specimen · example only	
Form	NN8 · Return of Change of Authorized Representative of Registered Non-Hong Kong Company (Appointment/Cessation)
Specified under	Section 791(1) and (2)(b)
The change	Goodyear Corporate Services Limited ceased to act on **16 April 2027**, when its termination took effect under s 787, and the board appointed **Harbourview Corporate Services Limited** (TCSP licence TC009876) in its place the same day
Particulars filed	For the outgoing representative: name, address and date of cessation. For the incoming one: name, address, licence or registration particulars, and the date of appointment, with the person's consent to act
Deadline	**Within one month after the change** — by 16 May 2027. Filed 12 April 2027, deliberately before the cessation took effect
Fee	**None**
Why two forms for one event	NN2 is filed by the **sender of the notice of termination** and fixes the date the termination takes effect. NN8 is the **company's** return recording who has ceased and who has been appointed. Where the company terminated the authorisation, the company is the sender and the two duties sit on the same desk — file both
The trap	There must never be a gap. The appointment should be made and filed so that the new representative is on the register before the old one goes — a company with no authorised representative on the register is in breach from the moment the cessation takes effect

No fee · one month · file the appointment before the cessation bites · NN8 is the company's return, NN2 the sender's notice · a gap in the office is a continuing breach

NN8C — return of change in particulars of an authorised representative Specimen · example only	
Form	NN8C · Return of Change in Particulars of Authorized Representative of Registered Non-Hong Kong Company
Specified under	Section 791(1) and (2)
The change	On **1 September 2027** Harbourview Corporate Services Limited moved from 12/F to 21/F of the same building, and its TCSP licence number was reissued as TC009876-A after a change of name of the licensed entity
Particulars filed	The representative's name as registered, the particular changed, the old and new particulars, and the date of the change — the same logic as NN7, applied to the representative instead of the officers
Deadline	**Within one month after the change** — by 1 October 2027. Filed 22 September 2027
Fee	**None**
The trap	A firm that changes its own name has not been replaced. NN8C records the new name; NN8 would wrongly suggest the office had fallen vacant and been filled again. The same applies to a change of licence number without a change of entity
Keep the consent on file	Where the change is to the identity of the person who acts, rather than the firm's particulars, that is an appointment, and the incoming representative's consent belongs with the NN8

No fee · one month · particulars only, not a change of representative · a firm's own name or address change goes here · a new person acting is an NN8 appointment

NN9 — return of change of address	Specimen · example only
Form	NN9 · Return of Change of Address of Registered Non-Hong Kong Company
Specified under	Section 791(1) and (2)(d)
The change	The Hong Kong place of business moved on **12 January 2027** from Suite 1508 to Suite 2710, 27/F, Two Exchange Square, 8 Connaught Place, Central. The BVI registered office moved on the same day to Commerce House, Wickhams Cay 1, Road Town, Tortola
Which address	One form covers both: the address of the place of business in Hong Kong, and the address of the registered office (or equivalent) and principal place of business in the place of incorporation
Deadline	**Within one month after the change** — by 12 February 2027. Filed 4 February 2027
Fee	**None**
The trap	An address change is effective against the world only when it is on the register: service at the old address still reaches the company until the change is registered, and the company cannot complain about a document it never saw. File before the move where the move is planned
Not this form	The directors' and secretary's residential addresses are NN7. The authorised representative's address is NN8C

No fee · one month · both the Hong Kong place of business and the overseas registered office on one form · officers' addresses are NN7 · representative's address is NN8C

NN10 — return of alteration of corporate name	Specimen · example only
Form	NN10 · Return of Alteration of Corporate Name of Registered Non-Hong Kong Company
Specified under	Section 778(8)
The change	The company changed its name in the BVI from **Aurora Holdings Limited** to **Aurora Pacific Holdings Limited**, effective **2 June 2027**
What is filed	NN10, with a certified copy of the certificate of change of name (or equivalent) issued by the home authority, showing the alteration and **its effective date**
Deadline	**Within one month after the date of the alteration** — by 2 July 2027. Filed 24 June 2027
Fee	**HK$1,425**, payable on filing
What comes back	A **Certificate of Registration of Alteration of Name**, normally within about 7 working days. The Registry notifies the presentor to collect it, and a representative collecting it needs written authorisation
What "corporate name" means	The domestic name, or a translation of it, by which the company is registered in Hong Kong. So this form also covers **adding** a Chinese name, **changing** one, and **ceasing** to use one — not only a change of the overseas name
The trap	If the new domestic name is in neither the Latin alphabet nor Chinese characters, a certified translation must go with the return. And the name change is not complete in Hong Kong until the certificate issues: contracts signed under the old name in the gap are not thereby invalid, but the register still shows the old name

HK$1,425 · one month from the effective date abroad · certified home certificate with that date on it · certificate normally about 7 working days · covers adding, changing and dropping a name, including a Chinese name

NN11 — notice of commencement of liquidation and liquidator changes	Specimen · example only
Form	NN11 · Notice of Commencement of Liquidation and Appointment/Cessation and Change in Particulars of Liquidator/Provisional Liquidator of Registered Non-Hong Kong Company
Specified under	Section 793
The event	Members' voluntary liquidation of the company commenced in the BVI on **30 November 2027**; notice of the commencement was served on the company at its Hong Kong place of business on **6 December 2027**
Deadline	**Within 15 days after the later of** the commencement and the service of notice — 21 December 2027. Filed 15 December 2027
Particulars filed	The date the liquidation commenced, the country where the proceedings began, and whether the liquidation is voluntary, compulsory or another mode. If a liquidator is appointed: whether sole or joint, the date of appointment, and the person's name, address and identity or passport details
The same form again	A later appointment, a change in a liquidator's particulars, or a cessation is notified on **the same form** within **15 days** after that event (s 793(6)) — one form covers all four events across the life of the liquidation
Fee	**None**
The trap	The 15 days run from the **later** of the two dates, which is usually service, not commencement — so a company that diaries from the overseas resolution date will file late. And the duty is on the Hong Kong company, not on the overseas liquidator, who may never have heard of Hong Kong
Consequence of default	Offence by the company, every responsible person and every agent who authorises it: a fine at level 3, and a further $300 for each day the default continues

No fee · 15 days from the later of commencement and service · one form for commencement, appointment, change and cessation · level 3 fine and $300 a day · the Hong Kong company files, not the overseas liquidator

NN12 — return of approved name for carrying on business in Hong Kong	Specimen · example only
Form	NN12 · Return of Approved Name for Carrying on Business in Hong Kong by Registered Non-Hong Kong Company
Specified under	Section 782(4); section 785(4) for a later change of the approved name
How it arises	After the NN10, the Registrar served a notice under s 780(1) on **18 September 2027** that the new corporate name was too like a name in the Index of Company Names. The company applied in writing for approval of another name
The approval	On **6 October 2027** the Registrar approved **Aurora Pacific (Hong Kong) Limited** as the name under which the company is to carry on business in Hong Kong
What is filed	NN12, specifying the approved name, with the approval reference. Section A for a name approved under s 782, Section B for a change of an approved name under s 785
Deadline	**No statutory period.** The company "may deliver" the return once the name is approved (s 782(4)); nothing is breached by waiting, but the approved name has no effect until the return is registered. Filed 14 October 2027
Fee	**HK$1,425**
What comes back	A fresh certificate of registration showing both the corporate name and the approved name. On its issue the approved name is, for all purposes of the law, the name under which the company carries on business in Hong Kong — but existing rights, obligations and legal proceedings are unaffected
The trap	NN12 is not a name change. The corporate name stays as registered; the approved name is a trading name for Hong Kong, entered against it. A company that treats the fresh certificate as a change of its corporate name will misdescribe itself in every later return

HK$1,425 · no statutory deadline — but no effect until registered · follows an s 780 objection and an approval · the corporate name itself is unchanged · fresh certificate shows both names

NN13 — notice of cessation of place of business in Hong Kong	Specimen · example only
Form	NN13 · Notice of Cessation of Place of Business in Hong Kong of Registered Non-Hong Kong Company
Specified under	Section 794(1)
The event	The company gave up Suite 2710, Two Exchange Square and ceased to have any place of business in Hong Kong on **20 February 2028**
Deadline	**Within 7 days after the cessation** — by 27 February 2028. Filed 24 February 2028
Fee	**None**
What the Registrar does	Registers the notice and enters a statement in the Companies Register that the company has ceased to have a place of business in Hong Kong. **On that entry the company is no longer a registered non-Hong Kong company** (s 794(3))
What stops, and what does not	The annual return obligation stops with the registration. It does not undo anything already filed, and it does not dissolve the company — it remains a BVI company, and if it is later dissolved the notice of dissolution is still due
The trap	Seven days is the shortest deadline in the whole Companies Registry series, and it runs from the **cessation**, which is a question of fact: the day the office is vacated, not the day the lease ends. If the company is not out by the lease end but has no staff, no records and no address there, the cessation may already have happened
Consequence of default	Offence by the company, every responsible person and every agent who authorises it: a fine at level 3, and a further $300 for each day the default continues

No fee · 7 days, the shortest deadline in the series · registration ends when the statement is entered · does not dissolve the company · NN14 still follows a later dissolution abroad

NN14 — notice of dissolution	Specimen · example only
Form	NN14 · Notice of Dissolution of Registered Non-Hong Kong Company
Specified under	Section 795(1)
The event	The liquidation begun in November 2027 concluded and the company was dissolved in the BVI on **14 June 2028**
Who files	An **authorised representative** of the company — the duty is expressed to fall on the representative, not on the liquidator and not on the directors
Deadline	**Within 15 days after the date of dissolution** — by 29 June 2028. Filed 26 June 2028
Fee	**None**
What it records	The date and place of dissolution, identified by the home dissolution document, and the company's Hong Kong registration number
The trap	The duty survives the end of the Hong Kong place of business: s 787(8) reads references to a registered non-Hong Kong company as including one that is no longer registered by virtue of s 794(3). So NN13 in February does not close the file — NN14 in June does, and the representative who has already handed back the records is the one who has to file it
Practical point	Where the representative has resigned, or the firm has been replaced, the last representative on the register at the date of dissolution is the person to chase. Build the diary entry when the liquidation begins, not when the dissolution order is made

No fee · 15 days after dissolution · filed by an authorised representative · still due after NN13 has ended the registration · diary it when the liquidation starts

NN15 — statement of revision of accounts Specimen · example only	
Form	NN15 · Statement of Revision of Accounts
Specified under	Section 790(4) — the warning statement that accounts already delivered are going to be revised
Company	Nordwind Trading Limited · incorporated in Singapore · registered in Hong Kong in 2019 as a registered non-Hong Kong company
The accounts	The certified accounts for the year ended 31 December 2025, delivered for registration under s 789 on 30 April 2026
The defect	On review, the directors concluded that the accounts did not include the statement of directors' holdings that the law of Singapore requires of the company — so they did not comply with the regulatory requirement in s 790(2)(a) when they were delivered
The decision	The board resolved on **8 March 2027** to revise the accounts, confining the revision to that disclosure and any consequential figures (s 790(3))
Deadline	**Within 15 days after the decision** — by 23 March 2027. Filed 18 March 2027
What the statement says	The company's name, which accounts are to be revised (the period and the date they were delivered), the respect in which they did not comply, the date of the directors' decision, and the signature of a director or the company secretary
What follows it	The **revised accounts** are then delivered for registration. NN15 is the public warning that the accounts on the file are being corrected; it is not the correction itself, and filing it does not put the revised figures on the register
Fee	**None**
The trap	The 15 days run from the **decision**, not from the day the defect is discovered. A board that resolves to revise and then waits for the auditors to draft the revised accounts has already used up the period — file the warning statement first, on the board's decision, and deliver the accounts when they are ready
Consequence of default	Offence by the company, every responsible person and every agent who authorises it: a fine at level 5, and a further $1,000 for each day the default continues

No fee · 15 days from the directors' decision · the warning statement precedes the revised accounts · the revision is confined to the non-compliance and what follows from it · level 5 fine and $1,000 a day

NN16 — return of change of place of incorporation Specimen · example only	
Form	NN16 · Return of Change of Place of Incorporation of Registered Non-Hong Kong Company
Specified under	Section 791(1) and (2)(e) — the change of place of incorporation was added to the list of reportable changes by the Companies (Amendment) Ordinance 2025, in force from 23 May 2025
Company	Meridian Resources Limited · registered in Hong Kong in 2015 as a registered non-Hong Kong company · company number 1987654
The change	The company transferred its domicile from Bermuda to the Cayman Islands and continued as a body corporate under Cayman law, effective **1 September 2027**
What "place of incorporation" means	Section 774(1): the jurisdiction of incorporation, or — where the company has moved its domicile to another jurisdiction and is registered as a company under the law of that jurisdiction — that other jurisdiction. The form follows the definition, so it is the new jurisdiction that is entered
Deadline	**Within one month after the date of the change** — by 1 October 2027. Filed 22 September 2027
What goes on the form	The company name as it appears on the Registrar's latest certificate; the place of incorporation **after** the change; the date of the change; the business registration number; and the signature of a director, company secretary, manager or authorised representative
Supporting documents	The form itself prescribes none. What the Registrar will normally want to see on the file is the certificate or equivalent issued in the new jurisdiction evidencing the continuation, and a certified translation where it is in neither English nor Chinese
Fee	**None**
What it does not change	The Hong Kong registration and the company number stay as they are. This is not a name change (NN10), not an address change (NN9) and not re-domiciliation into Hong Kong (NNC6) — that form moves a company the other way, into the Hong Kong register
The trap	The month runs from the **date of the change in the new jurisdiction**, not from the date the board approved it and not from the date the certificate arrives in Hong Kong. And the annual return continues: a company that has changed domicile is still a registered non-Hong Kong company, still on the same anniversary date
Consequence of default	Offence by the company, every responsible person and every agent who authorises it: a fine at level 5, and a further $1,000 for each day the default continues (s 791(8))

No fee · one month from the change itself · new jurisdiction, not the old one · registration and company number unchanged · not a name change, an address change or a re-domiciliation into Hong Kong · level 5 fine and $1,000 a day

THE DIARY THIS SERIES ACTUALLY NEEDS

Four dates, each calculated from the event and not from the month: **7 days** for NN13, **15 days** for NN11 and NN14, and **one month** for everything else. Two fees only — **NN10** and **NN12**, HK$1,425 each — and neither is triggered by anything a bank statement will show. The numbering skips NN4: there is no such form in the current series, and NN15 and NN16 are the two edges of it — a correction to accounts already filed, and the company changing its own domicile, and a precedent folder that cites one is out of date.

9 Investigations — NIN1, NIN2 and NIN3

Part 19 gives the Financial Secretary power to appoint an inspector to investigate a company's affairs, and these three forms are the only trace of an investigation that reaches the Companies Registry. **The inspector files them, not the company.** None carries a fee, and none is likely to cross a paralegal's desk twice in a career — which is the point of setting them out.

An appointment is hard to obtain by design. On the company's own application it needs a **special resolution** declaring that the affairs ought to be investigated; from members it needs **100 members or 10% of the shares** (10% in number for a company without share capital); and in every case the Financial Secretary must be satisfied that an investigation is **in the public interest** (s 840). Security for the expenses can be demanded before the appointment is made (s 840(5)). The Financial Secretary

must appoint where the Court has declared that the affairs ought to be investigated (s 841(1)), and may act on his own initiative where there are circumstances suggesting fraud, unlawful purpose, unfairly prejudicial conduct or misfeasance (s 841(2)).

That is why the forms are rare: most misconduct that would once have justified an inspector is now dealt with by the Securities and Futures Commission, the Commercial Crime Bureau or the ICAC, and a Part 19 investigation is slow, public and expensive. Where one does happen, the reporting line is unusual — the **report goes to the Financial Secretary**, and the Registrar receives only a notice that it has been delivered.

NIN1 — notice of appointment as inspector Specimen · example only	
Form	NIN1 · Notice of Appointment of Inspector
Specified under	Section 842(1) and (2)
Who files it	The **person appointed as inspector**. Not the company, not its solicitors, and not the Financial Secretary's office — the duty in s 842(1) sits on the inspector personally
Company	Golden Harbour Group Limited · incorporated in Hong Kong · company number 1234567 · BR number 5123 4478
The appointment	Appointed by the Financial Secretary under s 841(1) on **20 May 2027**, following the Court's declaration on 12 May 2027 that the company's affairs ought to be investigated
The inspector	Ronald TSE Chun-nam · certified public accountant · 21/F, Two Pacific Place, 88 Queensway, Hong Kong
Deadline	**Within 15 days after the date of the appointment** — by 4 June 2027. Filed 2 June 2027
What goes on the form	The company's name and number, the inspector's name and address, the date of appointment, the provision under which the appointment was made, and the inspector's signature
Fee	**None**
What it does not do	It does not publish the appointment as an investigation into anything in particular, and it does not give the investigation any status beyond the register entry. The scope comes from the appointment, not from the form
The trap	Fifteen days is a real deadline, and the person who has to meet it is the inspector — a retired judge or a partner in an accounting firm who may never have filed a Companies Registry form. Send the form with the appointment letter

No fee · 15 days after appointment · filed by the inspector personally · s 840 or s 841 appointment · the register entry is the only public trace until a report is delivered

NIN3 — notice of delivery of an interim report	Specimen · example only
Form	NIN3 · Notice of Delivery of Interim Report by Inspector
Specified under	Section 855(4)
When an interim report happens	When the Financial Secretary directs one (s 855(1)(a)), or when the inspector thinks it appropriate to report part-way through (s 855(1)(b))
The report	Directed on 30 September 2027; the interim report on the company's treasury-share dealings was delivered to the Financial Secretary on **15 November 2027**
Deadline	**Within a reasonable time** after the report is delivered to the Financial Secretary (s 855(4)). There is no fixed number of days, unlike NIN1 — filed 22 November 2027, a week later
What goes on the form	The company, the inspector, the date the interim report was delivered to the Financial Secretary, and confirmation that it was an interim report under s 855
What it does not do	It does not file the report. The interim report itself goes to the Financial Secretary and is not registered; the Registrar receives only the notice that it was delivered
Fee	**None**
The trap	"A reasonable time" is not a licence to wait. The notice is what tells the public that an investigation has reached a reporting stage, and a notice filed months after delivery invites the question why. Diary it with the covering letter to the Financial Secretary's office

No fee · "reasonable time" after delivery to the Financial Secretary only · the report is not registered · an interim report is directed or voluntary · the notice is the only public signal

NIN2 — notice of delivery of the final report	Specimen · example only
Form	NIN2 · Notice of Delivery of Final Report by Inspector
Specified under	Section 856(4)
When it is due	On completion of the investigation the inspector must prepare a final report (s 856(1)) — and must still do so where the investigation has been terminated, if directed (s 856(2))
The report	The final report was delivered to the Financial Secretary on **28 April 2028**, within the time directed for its delivery (s 856(3))
Deadline	**Within a reasonable time** after that delivery (s 856(4)) — filed 9 May 2028, eleven days later
What goes on the form	The company, the inspector, the date the final report was delivered to the Financial Secretary, and the signature of the inspector
What happens to the report	It goes to the Financial Secretary, who decides what is published and what is sent to the Registrar or to a prosecutor. The Registry does not publish the report, and the notice does not summarise it
Fee	**None**
The trap	NIN2 is not the end of the matter and not a finding. A file that closes on the notice, without checking what the Financial Secretary has published or referred, will miss the proceedings that sometimes follow

No fee · "reasonable time" after delivery to the Financial Secretary · a final report is required even if the investigation was terminated · the report itself is never registered · publication and referral are the Financial Secretary's decisions

WHY THESE THREE ARE IN THE REGISTER AT ALL

Because the Companies Registry maintains a complete specified-form set, not because they are used. If a client asks for an investigation, the realistic routes are a derivative action or unfair prejudice petition under ss 732 and 724, a complaint to the SFC or the police, or a winding-up petition on just and equitable grounds — all of which produce something a court can act on far sooner than an inspector's report.

10 Fees

Companies Registry and Business Registration Office

Item	Fee
NAR1 — within 42 days	HK$105
NAR1 — more than 42 days, within 3 months	HK$870
NAR1 — more than 3 months, within 6 months	HK$1,740
NAR1 — more than 6 months, within 9 months	HK$2,610
NAR1 — more than 9 months	HK$3,480
NNC2 — change of company name	HK$295
NR1 — change of registered office	No registration fee
ND2A / ND2B — change of director or secretary	No fee — lateness is an offence, not a surcharge
NU1 — re-registration as a company limited by shares	**HK$1,545** electronically · **HK$1,720** in hard copy
NA1 · NA2 · NAA1 · ND5 · ND7 · ND8	No fee
NSC17 · NSC19 · NSC20 — reduction of share capital	No fee; the Gazette and newspaper notices are charged by the Gazette and the paper
NNC6 + IRBR5 — re-domiciliation	**HK$6,050** electronic (registration HK$5,020 + lodgment HK$1,030) · **HK$6,725** hard copy (HK$5,580 + HK$1,145); the lodgment fee is not refunded if the application fails
NSC21 · NNC3RD — after re-domiciliation	No fee
NNC5 — eligible company	Unlimited: HK$1,545 electronic / HK$1,720 paper. Guarantee: HK$155 / HK$170 up to 25 members, HK$305 / HK$340 up to 100, then HK$18 / HK$20 per additional 50, capped at HK$925 / HK$1,025
NS1 · NS3 — listed-company share certificates	No registry fee — neither is filed with the Registrar
NSC11 — alteration of share capital	No registration fee
NSC2 — redemption or buy-back	No registration fee
NDB1 — allotment of debentures	No registration fee
NM1 — statement of particulars of a charge	**HK$340** — always check alongside NDB1
Business registration certificate — 1 year, 2026-27	HK$2,200 fee + HK$150 levy = **HK$2,350**
Business registration certificate — 3 years	HK$5,720 + HK$450 = HK$6,170
Branch registration certificate — 1 year	HK$80 + HK$150 = HK$230
Notification of change of business particulars (IRC 3110A / 3111A)	No fee
Significant controllers register	No fee — it is never filed

The business registration fee and levy change with each financial year; the figures above are for certificates commencing between 1 April 2026 and 31 March 2027. Renewal is a separate obligation from the annual return — delivering NAR1 on time does not renew the business registration, and renewing the business registration does not file the annual return.

11 What goes wrong

- **The annual return is diarised to the accounting year end.** It is due on the anniversary of incorporation plus 42 days, whatever the accounts do.
- **A rejected return is treated as filed.** It is not. When it is re-delivered, the fee is recomputed — one day across a band boundary can double it.
- **The SCR is empty or missing.** Every applicable company must have one, even a single-member company, and a nominee holding for a trust is exactly the case it is designed to catch.
- **The 25% test is applied to the wrong thing.** Shares, voting rights, board control and actual significant influence are separate tests; a person with no shares can be a controller under the fourth.
- **The designated representative is not qualified.** It must be a director, shareholder or employee resident in Hong Kong, or an accounting or legal professional, or a licensed trust or company service provider.
- **The name change stops at NNC2.** The BR Office, the bank, the chop, the letterhead, the licences and the offshore registers all need the new name.
- **The 15 days is counted from the certificate.** It runs from the special resolution, so the clock starts before the name exists.
- **One address is changed twice, the other not at all.** NR1 and IRC 3111A cover different addresses and different registries; a move usually needs both.
- **The capital returns are missed because they are free.** No fee means no invoice and no reminder; NSC11, NSC2 and NDB1 need a diary entry of their own, set when the transaction is approved.
- **NSC2 is treated as an annual-return job.** It is due in 15 days, and the 15 days run from delivery of the shares, which usually falls before the payment clears.
- **NDB1 is filed and the charge is not.** NM1 within one month, at HK$340, or the security is void against a liquidator and a creditor.

12 Checklist

PRINT THIS

- Every company: return date diarised as the incorporation anniversary, with the 42-day date beside it
- NAR1 prepared from the registers as at the made up date, signed by a director, correct fee band checked
- Delivered and the acknowledgement kept — with the delivery date recorded, since the fee turns on it
- SCR exists, is not empty, and is kept at the registered office or a notified place
- Each significant controller tested against all five conditions, with the nature and percentage recorded
- Designated representative appointed, qualified and recorded in the register
- Notices issued to members and others to identify controllers, and replies chased
- Name change: search done, special resolution passed, NNC2 within 15 days, certificate obtained
- Name change: BR Office notified within one month on IRC 3110A
- Address change: NR1 within 15 days and IRC 3111A within one month, acknowledgements on file
- All downstream records updated: bank mandate, chop, stationery, licences, registers, SCR place
- Business registration renewal diarised separately from the annual return
- Capital change: resolution and articles checked first, then NSC11 within one month with a reconciling statement of capital
- Buy-back: the route (profits or capital) identified, NSC2 diarised at 15 days from delivery of the shares
- Debentures: NDB1 within one month, and NM1 with its HK$340 fee if the debentures are secured

13 Sources

- Companies Ordinance (Cap 622): s 5(1) (dormant companies), s 548 (written resolutions), s 653I–653ZC (significant controllers register, designated representative), s 658(3) (registered office, Form NR1), s 662 (annual return, 42 days).
- Companies Ordinance (Cap 622): s 170 (alteration of share capital), s 171(1) (notice in Form NSC11, one month, statement of capital under s 201), s 258 (payment out of capital, weeks 5 to 7), s 270(1) (return in Form NSC2, 15 days after delivery of the shares), s 316 (return of allotment of debentures in Form NDB1, one month; s 316(2A) bearer debentures; s 316(3) offence).
- Companies Registry, *Specified Forms* index and the notes for completion printed on Forms NSC2, NSC11 and NDB1; *Filing Requirements of a Local Limited Company after Incorporation*; *Major Fees under the Companies Ordinance* and the Companies (Fees) Regulation (Cap 622K) — no fee for NSC11, NSC2, NDB1, NSC17, NSC19 or NSC20, HK$340 for NM1; and ss 215 to 232 for the two reduction routes, including s 216(2) (15 days), s 218 (public notice: Gazette by the last working day of the following week, the 4-business-day extension, one English and one Chinese newspaper or every creditor, NSC17 by the earliest notice, level 3 fine), s 219 (inspection), s 220(4)(b) (NSC18 within 7 days), s 224(1)(b) (5 to 7 weeks) and s 230(1)(b) (15 days after the order).
- Companies (Fees) Regulation (Cap 622K); Companies Registry, *Fee Details*, *Price Guide to Main Services*, *Annual Return of a Local Private Company*.
- Company re-domiciliation: Companies (Amendment) (No. 2) Ordinance 2025, in force 23 May 2025; ss 820B (application), 820C (registration), 820G (director's consent, 15 days), 820H (members' return, 15 days), Schedule 6C (documents accompanying the application, including the 35-day board certificate and the 35-day legal opinion); ss 806 and 807 (eligible company, Form NNC5).
- Companies Registry, *Guide on Company Re-domiciliation* (May 2025), including its Appendix I checklist; *External Circular No. 4/2025* (fees); the Registry's re-domiciliation pages and the notes printed on Forms NNC6 and NNC3RD.
- Companies Registry, *Guideline on the Keeping of Significant Controllers Registers by Companies*; External Circular No. 2/2018; SCR FAQ.
- Companies Ordinance (Cap 622), Part 16: s 778(8) (alteration of corporate name, Form NN10, one month), s 780 (objection to a name) and s 782(4) (return of an approved name, Form NN12), s 785(4) (change of approved name), s 787 (termination of an authorised representative's authorisation, Form NN2, one month and the 21-day effect), s 788 (annual return, Form NN3, 42 days), s 791 (returns of change, Forms NN5, NN6, NN7, NN8, NN8C and NN9, one month), s 793 (liquidation and liquidator changes, Form NN11, 15 days), s 794 (cessation of place of business, Form NN13, 7 days, and the end of registration), s 795 (dissolution, Form NN14, 15 days); s 790(4) (warning statement of revision of accounts, Form NN15, 15 days after the directors' decision); s 791(2)(e) (change of place of incorporation, Form NN16, one month — added by the Companies (Amendment) Ordinance 2025, in force 23 May 2025); Part 19, ss 840 and 841 (appointment of inspectors, public interest test and security for costs), s 842 (notice of appointment, Form NIN1, 15 days), s 855(4) (interim report notice, Form NIN3) and s 856(4) (final report notice, Form NIN2), both within a reasonable time after delivery to the Financial Secretary.
- Companies Registry, *Specified Forms* index and the notes for completion printed on Forms NN2, NN5, NN6, NN7, NN8, NN8C, NN9, NN10, NN11, NN12, NN13 and NN14; the Registry's FAQ on filing other documents for registered non-Hong Kong companies; *Guideline on Registration of Corporate Names for Registered Non-Hong Kong Companies*; *Annual Return of a Registered Non-Hong Kong Company* — HK$180 within 42 days, and HK$1,200 to HK$4,800 when late.
- Companies Registry, *Change of Name of a Local Limited Company*; Business Registration Ordinance (Cap 310); IRD, *A Brief Guide to Business Registration* and the Business Registration Fee and Levy Table for 2026-27.

Share transfers, filled in

CORPORATE · SHARE TRANSFERS

The company secretarial guide sets out the order of events in prose. This page fills the documents in. Nothing here is a Registry filing: a transfer between existing holders is recorded in the register of members, stamped at the Stamp Office, and reflected in the next annual return.

THE TRANSFER IS NOT COMPLETE WHEN IT IS SIGNED

The instrument is only an agreement to transfer. The company cannot register it unless a proper instrument has been delivered (**s 150**), and the transfer takes effect, as against the company, on entry in the register of members — not on signature. Stamping sits between the two: an unstamped instrument cannot be registered or relied on in evidence, and the certificate obligation in s 155 does not even arise where stamp duty has not been paid.

1 The transaction these specimens are drawn on

Silverline Trading Limited is a Hong Kong private company with 1,000,000 ordinary shares of HK$1 each, all fully paid. Its articles restrict transfers and give the directors a discretion to refuse, which is what makes the board resolution do real work rather than record a formality.

The transfer at a glance

Item	Particulars
Company	Silverline Trading Limited, company number 2846193
Shares transferred	200,000 ordinary shares of HK$1 each, fully paid
Transferor	CHAN Ka Ming, Flat 8B, Block 2, Kornhill, Quarry Bay, Hong Kong — holds 600,000 shares under certificate no. 004
Transferee	WONG Sze Wing, 12/F, 88 Hennessy Road, Wan Chai, Hong Kong
Consideration	HK$1.20 per share — HK$240,000 in total
Value on the latest accounts	Net assets HK$1,420,000 at 31 March 2026, so HK$1.42 per share — HK$284,000 for 200,000 shares
Instrument executed	5 November 2026, in Hong Kong
Stamped	6 November 2026 — the next working day
Board resolution	9 November 2026, written resolution of the two directors
Registered	9 November 2026, entry made in the register of members
Certificates issued	12 November 2026 — no. 011 for 200,000 to the transferee, no. 012 for the balance of 400,000 to the transferor; no. 004 cancelled

2 The instrument of transfer

There is no prescribed form under the Companies Ordinance: s 150 requires a "proper instrument of transfer", and practice uses a short deed-like form signed by both parties. What matters is that it identifies the company, the shares and the parties beyond argument, states the consideration, and carries the Stamp Office endorsement.

Instrument of Transfer — Silverline Trading Limited	Specimen · example only
Heading	Instrument of Transfer
Company	Silverline Trading Limited (incorporated in Hong Kong, company number 2846193)
Date	5 November 2026
Transferor	CHAN Ka Ming, Flat 8B, Block 2, Kornhill, Quarry Bay, Hong Kong
Transferee	WONG Sze Wing, 12/F, 88 Hennessy Road, Wan Chai, Hong Kong
Shares	200,000 ordinary shares of HK$1 each, fully paid, numbered 400,001 to 600,000
Consideration	HK$240,000 (HK$1.20 per share), receipt of which the transferor acknowledges
Operative words	"In consideration of the sum of Hong Kong Dollars Two Hundred and Forty Thousand (HK$240,000) paid to me by the transferee (the receipt whereof I acknowledge), I, CHAN Ka Ming, hereby transfer to WONG Sze Wing the 200,000 ordinary shares standing in my name in the above-named company, subject to the conditions on which they are now held, together with all rights attaching to them."
Certificate surrendered	Certificate no. 004 for 600,000 shares, delivered with this instrument for cancellation and re-issue
Execution	Signed, sealed and delivered by the transferor and the transferee, each in the presence of a witness
Witness	LEE Pui Shan, solicitor's clerk, 16/F, Wing On House, Central — signature, name, address and occupation
Stamp Office endorsement	Stamped 6 November 2026; duty HK$5 fixed, certificate of stamping retained with the company's records
Company's endorsement	Received for registration 9 November 2026; registered on the authority of the directors' written resolution of the same date; certificate no. 004 cancelled

HK$5 fixed duty on a sale · sign in ink, all parties and the witness · the share numbers matter when only part of a holding moves · never date the instrument after the board approval: the board approves a transfer that exists

3 The board resolution

The directors decide whether to register. Where the transferor is himself a director, he must declare his interest and, unless the articles provide otherwise, leave the room and not vote on that resolution.

Written Resolution of the Directors — approval to register a transfer	Specimen · example only
Company	Silverline Trading Limited (company number 2846193)
Date	9 November 2026
Directors signing	WONG Sze Wing and TANG Ho Yin — both directors; signed as a resolution in writing of the board. Section 548 governs written resolutions *of the members* (unanimous, on the circulation date), not written resolutions of directors: a board resolution needs no statutory form, only the articles and a proper record in the minute book
Recital	"The directors have considered the instrument of transfer dated 5 November 2026, executed by CHAN Ka Ming as transferor and WONG Sze Wing as transferee, in respect of 200,000 ordinary shares of HK$1 each in the capital of the company, together with the share certificate no. 004 delivered for cancellation and the certificate of stamping dated 6 November 2026."
Resolution 1 — approval	"That the transfer of 200,000 ordinary shares from CHAN Ka Ming to WONG Sze Wing be and is hereby approved, the directors being satisfied that the transfer complies with the articles and that the pre-emption provisions have been complied with or waived."
Resolution 2 — registration	"That, the instrument having been duly stamped, the transfer be registered and WONG Sze Wing be entered in the register of members as the holder of 200,000 ordinary shares with effect from 9 November 2026."
Resolution 3 — certificates	"That certificate no. 004 be cancelled; that certificate no. 011 for 200,000 shares be issued to WONG Sze Wing and certificate no. 012 for 400,000 shares be issued to CHAN Ka Ming; and that either director or the company secretary be authorised to sign and affix the company chop."
Resolution 4 — records	"That the register of members, the register of transfers and the register of certificates issued be updated, and that the stamped instrument, the cancelled certificate and the certificate of stamping be kept with the company's records at the registered office."
Disclosure of interest	"CHAN Ka Ming, being the transferor, declared his interest in the transaction; he did not vote and was not counted in the quorum for these resolutions."
Signature	Signed by both directors on 9 November 2026

A private company may pass directors' resolutions in writing if the articles allow · keep the stamped instrument with the minute · approve the transfer, then register it: the two are separate decisions and the minute should show both

4 The share certificate

A private company has two months from the day the transfer is lodged to complete the new certificate and have it ready for delivery (s 155). The old certificate is cancelled and kept, not returned to the transferor — it is the company's evidence that the shares left that holding once.

Share Certificate No. 011 — issued on transfer	Specimen · example only
Certificate number	011
Company	Silverline Trading Limited, incorporated in Hong Kong on 14 June 2019, company number 2846193
Registered office	Unit 1702, 17/F, Wing On House, 71 Des Voeux Road Central, Hong Kong
Certification	"This is to certify that WONG Sze Wing of 12/F, 88 Hennessy Road, Wan Chai, Hong Kong is the registered holder of 200,000 (Two Hundred Thousand) ordinary shares of HK$1 each, fully paid, numbered 400,001 to 600,000, in the above-named company, subject to the memorandum and articles of association of the company."
Issue date	12 November 2026 — within two months of the transfer being lodged on 9 November 2026
Execution	Signed by WONG Sze Wing as director and TANG Ho Yin as director, with the company chop affixed
Replaces	Certificate no. 004 for 600,000 shares, cancelled on 12 November 2026 and retained on the company's file
Counterpart issued	Certificate no. 012 for the remaining 400,000 shares, issued to CHAN Ka Ming the same day
Register entry	Register of members: WONG Sze Wing entered 9 November 2026; CHAN Ka Ming's holding reduced to 400,000 shares on the same date

Issue the certificate even where the register entry is already made — the certificate is evidence, the register is title · cancel and file the old certificate, never destroy it · the certificate is not a negotiable instrument

5 The stamp duty working

For a sale of Hong Kong stock the duty is charged on the contract notes — 0.1% on the sold note and 0.1% on the bought note — plus a fixed HK$5 on the instrument of transfer. The rate is the same for listed and unlisted shares; only the question of value differs, because there is no market price to fall back on.

Computation — 200,000 shares, consideration HK$240,000

Step	Working	Amount
Consideration	200,000 shares × HK$1.20	240,000.00
Value on latest accounts	HK$1,420,000 net assets ÷ 1,000,000 shares = HK$1.42; × 200,000	284,000.00
Basis of charge	The higher of consideration and value	284,000.00
Sold note — 0.1%	284,000 × 0.1%	284.00
Bought note — 0.1%	284,000 × 0.1%	284.00
Instrument of transfer — fixed	Sale of Hong Kong stock	5.00
Total duty	568.00 + 5.00	**573.00**
Rounding	Any fraction of HK$1 rounded up to the next dollar	—

Split of the charge: the seller bears the sold note (HK$284), the buyer bears the bought note (HK$284), and the HK$5 on the instrument is customarily borne by the transferee. Stamp on the higher of price and value and keep the accounts extract: the Stamp Office can call for the valuation, and a price below net asset value is the first thing it asks about.

If it had been stamped on the price

The cheaper working, and why it is a risk

Document	Working	Duty
Sold note	240,000 × 0.1%	240.00
Bought note	240,000 × 0.1%	240.00
Instrument of transfer	Fixed	5.00
Total		485.00

HK$88 less than the working above. Duty is assessed on the amount or value of the consideration, and the Stamp Office may require the accounts, the annual return and the articles to test it; under-stamping is recoverable with penalty, and a short-stamped instrument is still an unstamped instrument for the purposes of registration.

What happens if it is late

Penalties on the duty, not on the value

Delay	Penalty	On a duty of HK$573
Not exceeding one month	2 times the duty	1,146.00
More than one month, not more than two	4 times the duty	2,292.00
Any longer delay	10 times the duty	5,730.00

The deadlines on each document

What is due, and when

Step	Deadline	Source
Contract notes (sold and bought) — sale effected in Hong Kong	**2 days** after the sale; 30 days if effected elsewhere	Stamp Duty Ordinance (Cap 117)
Instrument of transfer, sale — executed in Hong Kong	Stamped **before execution**; within 30 days if executed outside Hong Kong	Cap 117
Instrument operating as a gift	7 days after execution; 30 days if executed outside Hong Kong	Cap 117
Registration in the register of members	Within **2 months** of the company receiving notice of the particulars	Cap 622, s 627(4)
New share certificate — private company	Within **2 months** of the transfer being lodged; 10 business days for any other company	Cap 622, s 155
Refusal to register	Notice to the transferee with reasons; the company cannot simply sit on the instrument	Cap 622, s 151
Annual return	The new holding appears in the next NAR1, within 42 days of the incorporation anniversary	Cap 622, s 662
Companies Registry filing on the transfer itself	**None** — a transfer between existing holders is not a Registry form	Cap 622

Both contract notes and the instrument go to the Stamp Office together, and e-Stamping accepts both listed and unlisted transfers — up to 5,000 instruments in one bulk submission, without presenting the originals. The stamp certificate replaces the impressed stamp and should be filed with the minute and the cancelled certificate.

6 What goes wrong

- **The instrument signed but never stamped.** The company then registers nothing, because it cannot — s 150 and s 155 both turn on the instrument being proper and the duty paid. Six weeks later the 2-day window is a 2-times penalty.
- **Stamped on the price when the company is worth more.** The Stamp Office asks for the accounts, reassesses on net asset value, and the shortfall plus penalty lands on whoever agreed the figure.
- **No board approval where the articles require it.** A private company's articles must restrict transfer; if they give the directors a discretion, an unsigned resolution is a missing step, and the register entry can be challenged.
- **The transferor director voting on his own transfer.** A declaration of interest recorded in the minute, with the director not voting, is what makes the resolution safe.
- **Old certificate destroyed.** The cancelled certificate is the company's proof that the shares were removed from that holding once. File it, do not shred it.
- **Certificate not issued within two months.** A private company has two months from the transfer being lodged; the company and every responsible person commit an offence, with a daily fine for a continuing one.
- **Register entry dated to the instrument.** The register shows the date the person became a member, which is the date of entry — not the date on the instrument.
- **Assuming a Registry filing.** There is none for a transfer. The filings arise on allotment (NSC1) or a change of capital, and the transfer surfaces later in the annual return.

7 Checklist

BEFORE, DURING AND AFTER

- Read the articles: pre-emption rights, directors' discretion, any transfer restriction, and the sealing clause
- Check the shareholders' agreement for drag-along, tag-along or consent thresholds
- Confirm the share numbers from the register and the certificate being surrendered
- Agree who bears which side of the duty, and put it in the sale document
- Instrument executed by both parties, witnessed, with the consideration stated
- Sold note and bought note prepared; all three documents stamped within 2 days if effected in Hong Kong
- Stamp certificate filed — not just the payment receipt
- Board resolution approving and resolving to register, with any interest declared
- Register of members updated with the date of entry, and the transferor's holding reduced
- Old certificate cancelled and retained; new certificates issued within two months
- Registers of transfers and certificates issued updated
- Significant controllers register reviewed if the change crosses 25%
- Next annual return diarised to show the new shareholding

8 Sources

- Companies Ordinance (Cap 622): s 11 (restriction on transfer in a private company's articles), s 150 (requirement for instrument of transfer), s 151 (registration or refusal), s 155 (issue of share certificate on transfer — 2 months for a private company), s 627 (register of members, entries within 2 months), s 548 (written resolutions of the members), s 536 (declaration of directors' interests), s 662 (annual return).
- Stamp Duty Ordinance (Cap 117); Inland Revenue Department, *Stamping Procedures and Explanatory Notes — Stamping of Share Transfer* [U3/SOG/PN04A] and *e-Stamping of Share Transfer Instruments* [U3/SOG/PN10A].
- GovHK, *Stamp Duty Rates* — 0.1% on every sold note and every bought note for Hong Kong stock, HK$5 on an instrument of transfer for a sale, $5 plus 0.2% of value for a voluntary disposition inter vivos; rates in force since 17 November 2023; fractions of HK$1 rounded up.
- Companies Registry, *Guideline on the Keeping of Significant Controllers Registers*; Companies Ordinance (Cap 622) Part 5A where a holding crosses 25%.

Offshore incorporation

CORPORATE · OFFSHORE INCORPORATION

In both jurisdictions the company is incorporated by its registered agent, not by your firm. Your firm cannot file the memorandum. What your firm controls is everything that goes into it: the structure, the clauses, the people, the share capital, and the timing of the information reaching the agent.

READ THIS BEFORE THE FIRST INSTRUCTION

A Cayman company is not registered unless its registered office is at the office of a licensed trust company, so the agent's consent is a precondition, not a formality. In the BVI the agent signs the memorandum and articles as incorporator. In both places your firm is instructing and preparing; the agent is filing. If a filing deadline is missed, the agent's licence is not at risk — the client's company is.

1 The division of labour

Who does what, in the order it happens

Step	Your firm	Registered agent / offshore counsel
Instructions and KYC	Collects certified passports and addresses, corporate documents of the shareholders, source of funds, and the structure diagram	Reviews against its own AML policy; may ask for more before it will act
Name	Proposes the name, checks availability, reserves if needed	Reserves the name or confirms it can be used at filing
Structure	Settles authorised and issued capital, classes, shareholders, directors, year end	Advises on what the law permits and what the bank will accept
Constitutional documents	Instructs; reviews the draft against the shareholders' agreement and the HK parent's needs	**Drafts** the memorandum and articles (Cayman counsel or BVI counsel)
Signature	The subscriber or incorporator signs if the client is the subscriber; the agent signs as incorporator in the BVI	Signs as incorporator (BVI) and gives the registered office consent (Cayman)
Filing at the Registry	Nothing — you cannot file	**Files** the memorandum and articles, pays the fee, collects the certificate
First appointments	Prepares the directors' and shareholders' resolutions, the share certificates and the register entries	Files the register of directors (Cayman copy; BVI within 15 days)
Registers	Maintains the working registers and sends every change to the agent	Holds the statutory registers at the registered office, and for the BVI files copies
Beneficial ownership	Collects and updates the information — the client's obligation, done by you	Files it on the registry platform

Each document, and who owns it

Document	Prepared by	Signed by	Filed by	Deadline
Cayman memorandum of association	Agent / Cayman counsel, on your instructions	Subscriber	Agent, **in duplicate**	At incorporation
Cayman articles of association	Agent / Cayman counsel	Subscriber	Agent	At incorporation
Registered office consent	Agent	Agent	Agent (with the application)	At incorporation
Cayman register of directors and officers	Your firm	—	Agent — **copy to the Registrar**	60 days from first appointment; changes in 30 days
Cayman register of members	Your firm	—	Not filed	Kept current at the registered office
BVI memorandum and articles	Agent / BVI counsel	Agent as incorporator	Agent	At incorporation
BVI register of directors	Your firm	—	Agent	**15 days** from first appointment; changes in 30 days
BVI register of members	Your firm	—	Agent	**30 days** from incorporation; changes in 30 days
Beneficial ownership information	Your firm	—	Agent	30 days from incorporation; updates on change

Cayman: memorandum and articles go to the Registrar in duplicate — the Registrar keeps the original and returns the duplicate endorsed as the registered copy (s 26). BVI: the register of directors is filed within 15 days of the appointment of the first directors, and both registers must now be filed, not merely kept.

2 The instruction sheet your firm sends

Everything the agent needs is in one page. If this sheet is wrong, the memorandum is wrong, and correcting a filed memorandum costs more than the incorporation did.

Instructions to registered agent — incorporation	Specimen · example only
Client	Harbour Peak Global Limited, Hong Kong company no. 1234567
New companies	Silverstream Capital Ltd (Cayman) · Marlow Group Limited (BVI)
Purpose	Two holding companies for a joint venture: the Cayman company holds the HK trading subsidiary, the BVI company holds the intellectual property
Type	Cayman: exempted company limited by shares · BVI: business company limited by shares
Authorised capital	Cayman: US$50,000 in 50,000 ordinary shares of US$1 · BVI: 50,000 shares of US$1, single class
Issued at incorporation	One share to the subscriber, transferred to the client on completion
Shareholders on completion	Harbour Peak Global Limited 60%; Silverpine Family Trust 40%
Directors	CHOW Ka Man, Karen; LEE Pak Ho, Simon — both Hong Kong residents
Year end	31 December, both companies
Registered office	At the agent's office in each jurisdiction; agent to confirm its fees and consent
KYC enclosed	Certified passports and address proofs for both directors and both ultimate owners; certificate of incorporation and register of members of Harbour Peak Global Limited; trust deed extract for Silverpine; source of funds statement
Deliverables	Certificate of incorporation, filed memorandum and articles, register of directors, register of members, first board minutes, share certificates, and the agent's invoice
Target	Incorporate by 30 November 2026; bank account application follows immediately

Prepared by your firm · the agent will not file until its own AML review is complete, so send this before the client is told a date

3 Cayman: the filing pack

Five documents go to the agent for a straightforward exempted company. Marking them up before they leave your desk is the fastest way to catch a mismatch between the structure diagram and the memorandum.

Filing pack — Silverstream Capital Ltd Specimen · example only

P = prepared by your firm · F = filed by the agent

Document	Who	Copies	Status
Memorandum of association	F agent drafts, files	2 — original and duplicate	Signed by subscriber 3 Nov 2026
Articles of association	F agent drafts, files	2	Signed by subscriber 3 Nov 2026
Registered office consent	F agent	1	Issued 3 Nov 2026
Declaration as to operations outside the Islands	P firm confirms facts, agent signs	1	With the memorandum
Register of directors and officers	P firm prepares data, agent files copy	1	Due by 2 Jan 2027

Registration fee CI$700 for authorised capital up to CI$42,000 · certificate issued in three to five business days, sooner on the express service (CI$500) · keep the endorsed duplicate: it is your evidence of what was registered

4 Cayman: the memorandum, and the clauses that matter

The memorandum is prescribed and short. What the firm actually decides is the name, the capital, the objects and the subscriber — and it is the firm's job to check that the filed version matches what the client approved.

Memorandum of association — Silverstream Capital Ltd Specimen · example only

Name	Silverstream Capital Ltd · no dual foreign name
Registered office	At the offices of Cayman Corporate Services Ltd, 4th Floor, Harbour Place, 103 South Church Street, George Town, Grand Cayman KY1-1106
Objects	Unrestricted — the company may carry on any business not prohibited by law, provided its operations are conducted mainly outside the Islands
Liability	Limited to the amount unpaid on the shares held
Share capital	US$50,000 divided into 50,000 ordinary shares of US$1 each
Subscriber	Meridian Nominees Ltd, of the registered office, subscribing for one ordinary share
Execution	Signed by the subscriber before a witness on 3 November 2026
Registrar's endorsement	Filed 3 November 2026 · company no. CR-512904 · duplicate returned endorsed with the memorandum of registration

Two signed originals required — the Registrar retains one and returns the other · the objects clause must match the actual business: an unrestricted objects clause does not permit a company to carry on business in the Islands

Two checks before signature. First, the subscriber: if the client is the subscriber, the client signs; if a nominee subscribes, the transfer to the client is a separate step that needs its own instrument and board approval. Second, the capital: the band fixes the registration fee and the annual fee for the life of the company, and reducing it later is possible but slow.

5 Cayman: the register of directors — filed, within 60 days

This is the document people get wrong. The register is kept at the registered office *and* a copy goes to the Registrar: within **60 days** of the first appointment of any director or officer, and within **30 days** of any change.

Register of directors and officers — copy filed with the Registrar Specimen · example only

Silverstream Capital Ltd · CR-512904

Name	Address	Office	Appointed	Ceased
CHOW Ka Man, Karen	Flat 15C, 20 Fortress Hill Road, Hong Kong	Director	3 Nov 2026	—
LEE Pak Ho, Simon	Unit 8, 3/F, 12 Wyndham Street, Central, Hong Kong	Director	3 Nov 2026	—
Cayman Corporate Services Ltd	Registered office	Secretary	3 Nov 2026	—

Copy filed 20 November 2026 — within the 60 days from 3 November · changes: 30 days from the change · the filed copy is not published like the memorandum, but the Registrar can supply particulars on payment of the prescribed fee, so treat the addresses as disclosable

6 Cayman: the register of members — not filed

The register of members is a private document. It is not filed, and it is not open to public inspection. But it is prima facie evidence of who owns the company, and a bank, an auditor or a buyer's lawyer will ask for a certified copy.

Register of members — as prepared by the firm Specimen · example only

Silverstream Capital Ltd — entries on completion, 30 November 2026

Member	Address	Shares	Certificate	Paid	Entered
Harbour Peak Global Limited	Unit 1203, 12/F, Harbour Centre, Causeway Bay, Hong Kong	30,000 ordinary	No. 2	US$30,000	30 Nov 2026
Silverpine Holdings Limited (as trustee of the Silverpine Family Trust)	Room 2805, Two Pacific Place, 88 Queensway, Hong Kong	20,000 ordinary	No. 3	US$20,000	30 Nov 2026
Meridian Nominees Ltd	Registered office	1 ordinary	No. 1 — cancelled on transfer	US$1	3 Nov 2026 · ceased 30 Nov 2026

Show the date each person became and ceased to be a member, the amount paid, and whether the shares carry voting rights · an exempted company may keep the register outside the Islands, but must produce it at the registered office on a lawful request

7 BVI: the filing pack

The BVI pack is shorter on constitutional drafting and longer on registers, because the registers themselves are filed. The agent is the incorporator, so it signs the memorandum — your firm's control is over the data it signs.

Filing pack — Marlow Group Limited Specimen · example only

P = prepared by your firm · F = filed by the agent

Document	Who	Deadline	Status
Memorandum of association	F agent drafts and signs as incorporator	At incorporation	Incorporated 9 Nov 2026, no. 2134877
Articles of association	F agent drafts, filed with the memorandum	At incorporation	Filed 9 Nov 2026
Register of directors	P firm prepares the data	15 days from first appointment	Filed 17 Nov 2026
Register of members	P firm prepares the data	30 days from incorporation	Filed 30 Nov 2026
Beneficial ownership information	P firm collects and confirms	30 days from incorporation	Filed 4 Dec 2026

Formation fee US$550 up to 50,000 authorised shares, US$1,350 above · incorporation is same-day or next working day once the agent is satisfied · all three filings are private

8 BVI: the memorandum and articles, and the incorporator's signature

Memorandum and articles — execution and incorporation particulars	Specimen · example only
Name	Marlow Group Limited · company no. 2134877
Type	Company limited by shares
Registered agent and office	Meridian Trust (BVI) Limited, 2nd Floor, Commerce House, Wickhams Cay 1, Road Town, Tortola VG1110
Objects	Unrestricted
Authorised shares	50,000 shares of US$1, single class, with the rights in the articles
Incorporator	Meridian Trust (BVI) Limited, acting as registered agent
Execution	Signed by the agent as incorporator on 9 November 2026; the agent's consent to act is part of the filing
Certificate of incorporation	Issued 9 November 2026 — check the name, the number, the date and the share capital before it goes to the bank

The agent signs, so the client never sees the signature page — send the client the filed copy, not the draft · a change of name or capital after incorporation is a separate filing with its own fee

9 BVI: the register of directors — 15 days

Register of directors — as filed Specimen · example only

Marlow Group Limited — filed 17 November 2026

Name	Address	Appointed	Ceased	Capacity
CHOW Ka Man, Karen	Flat 15C, 20 Fortress Hill Road, Hong Kong	9 Nov 2026	—	Director
LEE Pak Ho, Simon	Unit 8, 3/F, 12 Wyndham Street, Central, Hong Kong	9 Nov 2026	—	Director

File the first directors within 15 days of their appointment; every change within 30 days · private filing · where a director is licensed by the FSC, additional particulars are required in the register

The 15-day period runs from the appointment, not from incorporation, and the first directors must be appointed within 15 days of incorporation. Diarise both dates as soon as the certificate arrives.

10 BVI: the register of members — 30 days, and nominee particulars

Register of members — as filed Specimen · example only

Marlow Group Limited — filed 30 November 2026

Member	Address	Class and number	Voting	Entered	Ceased
Harbour Peak Global Limited	Unit 1203, 12/F, Harbour Centre, Causeway Bay, Hong Kong	30,000 ordinary	One vote per share	30 Nov 2026	—
Meridian Trust (BVI) Limited, as trustee of the Silverpine Family Trust	Registered office	20,000 ordinary	One vote per share	30 Nov 2026	—
Meridian Nominees Ltd *(nominee)*	Registered office	1 ordinary	One vote per share	9 Nov 2026	30 Nov 2026

File within 30 days of incorporation, and any change within 30 days · where shares are held by a nominee, particulars of the nominator must be filed too — the register is not complete without them · private unless the company elects to publish it

11 Beneficial ownership — the filing the agent makes for you

Beneficial ownership information — what the firm must supply Specimen · example only

Cayman — where it goes	Filed by the corporate services provider on the Registry's corporate administration platform; the register itself is kept by the provider
Cayman — how often	The provider reports not less than once a month, and within the statutory period after a relevant change — so a change must reach the agent well inside that window
BVI — where it goes	Filed with the Registrar; it replaces the old secure-search system, and it is private
BVI — threshold	**10%** or more of the shares or voting rights, or control by other means; the old 25% threshold no longer applies
BVI — deadline	Within 30 days of incorporation, and on any change
For each beneficial owner	Full name; date and place of birth; nationality; residential address; country of residence; nature and extent of the interest; date the interest was acquired
For a corporate owner	Name, registration number, jurisdiction, registered office, and the identity of the individual who ultimately controls it
Specimen — Silverpine Family Trust	Trustee: Silverpine Holdings Limited · beneficiaries: the settlor's two children · settlor and protector: TANG Chi Hang, Vincent — the protector's powers must be assessed, not assumed

This is the client's statutory obligation, discharged through the agent — a wrong answer is the client's problem and the agent's filing is what the authorities read · collect it at incorporation, not when the bank asks

12 What the incorporation costs

Government fees, both jurisdictions

Item	Cayman (CI$)	BVI (US$)
Incorporation — lowest band (Cayman: capital up to 42,000; BVI: up to 50,000 shares)	700 (≈US$854)	550
Incorporation — next band (Cayman: 42,001–820,000; BVI: above 50,000 shares)	1,000 (≈US$1,220)	1,350
Annual fee — same band, from the year after incorporation	925 for 2026 · 1,025 from 1 January 2027	550 or 1,350 — by 31 May or 30 November
Name reservation	40 to 160	Included in the agent's service
Express incorporation	500	Same-day service, no separate fee
Certificate of good standing	150	US$75 to US$150 depending on urgency
Filing the register of directors / members	No separate fee	No separate fee

Government fees only. The agent's incorporation fee, its annual fee, the offshore counsel's drafting fee and the KYC/AML review are separate and are usually the larger part of the invoice. Cayman figures in CI$ convert at about 1.22 to the US dollar.

WHAT THE SPECIMEN PAIR COSTS TO KEEP ALIVE

The Cayman company in the lowest band pays CI$1,025 from January 2027. The BVI company pays US$550 by 30 November 2027, having been incorporated in the second half of 2026. Government cost for both: about **US$1,800 a year** — before the agents' fees, which will be several times that. Quote the whole figure, not the registry fee.

13 What goes wrong

- **The firm assumes the agent will catch a mistake.** The agent files what it is given. A wrong share capital in the memorandum is your error, and correcting it needs an amendment and a fee.
- **The Cayman register of directors is never filed.** A copy must go to the Registrar within 60 days of the first appointment — this is the one Cayman register that is filed, and it is routinely overlooked because it is "only" an internal register.
- **The BVI registers are kept but not filed.** Since January 2025 both must be filed: directors within 15 days of appointment, members within 30 days of incorporation, changes within 30 days.
- **The nominee is left off.** A BVI filing without the nominator's particulars is incomplete, however tidy the register looks.
- **The beneficial ownership threshold is still treated as 25%.** In the BVI it is 10%. Someone holding 12% is a reportable beneficial owner.
- **Directors are appointed late.** The BVI requires the first directors within 15 days of incorporation, and the 15 days for filing the register runs from their appointment — two clocks, not one.
- **The certificate goes to the bank unchecked.** Check the name, number, date and capital against the instructions before any bank sees it; a discrepancy found by a bank's compliance team costs weeks.

14 Incorporation checklist

PRINT THIS

- Instruction sheet agreed with the client: name, type, capital, shareholders, directors, year end
- KYC complete for every director and every beneficial owner, including corporate chains
- Memorandum and articles reviewed against the shareholders' agreement and the HK parent's constitution
- Subscriber identified, and the transfer to the client documented if a nominee subscribes
- Registered office consent obtained — no Cayman incorporation without it
- Certificate of incorporation checked against the instructions
- Cayman: register of directors copy filed within 60 days; changes within 30 days
- BVI: first directors appointed within 15 days; register of directors filed within 15 days of appointment
- BVI: register of members filed within 30 days, with nominee and nominator particulars
- Beneficial ownership information filed within 30 days, at the 10% threshold in the BVI
- First board minutes, share certificates and registers completed and dated the same day as the allotment
- Annual fee and annual return diarised at incorporation, with the correct band
- Filed copies — not drafts — sent to the client and kept on the file

15 Sources

- Cayman Islands Companies Act (2026 Revision), ss 26 (registration, duplicate filing), 40 (register of members), 55 (register of directors and officers, filed within 60 days, changes within 30 days), 168–170 (annual return and penalties); General Registry fee schedule and the fee increase effective 1 January 2027.
- Cayman Islands Beneficial Ownership Transparency Act, 2023, and the General Registry guidance on beneficial ownership filing (updated 2026).
- BVI Business Companies Act, ss 43A (registration of register of members, inserted by Act 15 of 2024), 118B (registration of register of directors), 96 and 98A; BVI Business Companies (Amendment) Act, 2024, in force 2 January 2025.
- BVI Financial Services Commission guidance on beneficial ownership and the register of beneficial owners, 10% threshold; VIRRGIN filing procedures.

Offshore forms, filled in

CORPORATE · OFFSHORE SPECIMENS

In both jurisdictions the registered agent or registered office provider is the gatekeeper: it files, it holds the registers, and it reports non-compliance. Your job is to keep the information flowing to it before the deadline, not after.

BEFORE YOU RELY ON ANYTHING HERE
These are specimens, not precedents, and the constitutional documents must be drafted for the actual structure — class rights, transfer restrictions and deadlock provisions are where offshore holding companies fail. Fees below are the government fees only, quoted in the currency the registry publishes; the agent's own charges are separate and set by the provider.

1 The two companies

The specimen companies

	Pacific Rim Investments Ltd (Cayman)	Aurora Holdings Limited (BVI)
Type	Exempted company limited by shares	Business company limited by shares
Registered	12 January 2024 · company no. CR-345678	8 August 2020 · company no. 2012345
Registered office / agent	Cayman Corporate Services Ltd, 4th Floor, Harbour Place, 103 South Church Street, George Town, Grand Cayman KY1-1106	Meridian Trust (BVI) Limited, 2nd Floor, Commerce House, Wickhams Cay 1, Road Town, Tortola VG1110
Authorised capital	US$50,000 divided into 50,000 ordinary shares of US$1	50,000 ordinary shares of US$1, single class
Issued	100 shares to two Hong Kong holding companies	50,000 shares: 30,000 to a Hong Kong company, 20,000 to a family trust
Directors	Two individuals	Two individuals, one resident in Hong Kong
Financial year end	31 December	31 December
Activity	Holding shares in a Hong Kong trading subsidiary	Holding intellectual property and group loans

What each jurisdiction actually requires you to produce

Document	Cayman	BVI
Memorandum of association	Filed with the Registrar; public	Filed by the agent; public
Articles of association	Filed if separate; public	Filed with the memorandum; public
Register of directors	Copy **filed** with the Registrar within 60 days of first appointment; changes within 30 days	**Filed** with the Registrar; not public
Register of members	Kept at the registered office; not filed	**Filed** with the Registrar; not public
Annual filing	Annual return and annual fee in January	Annual financial return to the agent within 9 months; annual fee by 31 May or 30 November
Beneficial ownership	Register maintained by the provider under the Beneficial Ownership Transparency Act, 2023	Beneficial ownership information filed with the Registrar

2 Cayman: memorandum of association

The memorandum is short and constitutive. It fixes the name, the registered office, the objects, limited liability and the authorised capital — and it is filed, so it is public.

Memorandum of association — Pacific Rim Investments Ltd Specimen · example only	
Clause 1 — Name	The name of the company is Pacific Rim Investments Ltd
Clause 2 — Registered office	The registered office of the company shall be at the offices of Cayman Corporate Services Ltd, 4th Floor, Harbour Place, 103 South Church Street, George Town, Grand Cayman KY1-1106, or at such other place in the Cayman Islands as the directors may determine
Clause 3 — Objects	The objects of the company are unrestricted; the company has full power and authority to carry on any business not prohibited by law
Clause 4 — Liability	The liability of the members is limited to the amount, if any, unpaid on the shares held by them
Clause 5 — Share capital	The authorised share capital is US$50,000 divided into 50,000 ordinary shares of US$1 each, with the rights set out in the articles
Clause 6 — Subscriber	Meridian Nominees Ltd, of the registered office address, subscribes for one ordinary share at US$1
Declaration	A subscriber declares that the operations of the company will be conducted mainly outside the Cayman Islands
Execution	Signed by the subscriber on 12 January 2024; two signed copies delivered to the Registrar with the fee

Registration fee: CI$700 (about US$854) for authorised capital up to CI$42,000 · filed with the declaration · the Registrar's certificate is issued in three to five business days

The "unrestricted objects" clause is normal for a holding vehicle. If the company is a regulated fund or a licensed entity, the objects and the constitutional documents must match the regulatory permission, and the documents are reviewed by the regulator as well as the Registrar.

3 Cayman: articles of association

The articles are where the commercial bargain lives. The specimen clauses below are the ones a holding company actually needs; each should be read against the shareholders' agreement, because the two often conflict.

Articles of association — key clauses	Specimen · example only
Shares and rights	The authorised shares are ordinary shares of US$1, ranking equally for dividends, voting and return of capital; the company may issue further shares on the resolution of the directors
Non-negotiable shares	The shares are non-negotiable and transferable only on the books of the company, subject to the transfer provisions
Transfer	A member may transfer shares with the directors' consent, subject to a right of first refusal in favour of the other members on the same terms as a bona fide third-party offer
Lien and calls	The company has a first and paramount lien on shares for unpaid sums; calls must be made on not less than 14 days' notice
General meetings	No annual general meeting is required; a general meeting may be convened by the directors or on the requisition of members holding 10% of the shares, on 10 days' notice
Directors	The directors manage the business; a director may be appointed or removed by the members, and the directors may appoint an alternate
Borrowing	The directors may borrow, create security over the company's assets and issue debentures
Dividends	The directors may declare interim dividends and recommend final dividends for approval by the members
Accounts	The company must keep proper accounting records; no audit is required unless the members or the articles so provide
Indemnity	Every director and officer is indemnified out of the company's assets against liabilities incurred in the proper performance of duties, to the extent permitted by law
Amendment	The articles may be amended by special resolution, subject to the class rights of any separate class of shares

Filed with the memorandum if separate · no government fee for the articles themselves · amendments are filed with the Registrar and are public

4 Cayman: the registers

The two registers are not treated alike. A copy of the register of directors and officers **must be filed** with the Registrar within 60 days of the first appointment, and any change within 30 days. The register of members is not filed at all. Both must exist, be current and be available at the registered office, and they are the first documents a bank, an auditor or a purchaser's lawyer will ask for.

Register of directors and officers Specimen · example only

Pacific Rim Investments Ltd — as at 1 November 2026

Name	Address	Office	Appointed	Ceased
CHOW Ka Man, Karen	Flat 15C, 20 Fortress Hill Road, Hong Kong	Director	12 Jan 2024	—
LEE Pak Ho, Simon	Unit 8, 3/F, 12 Wyndham Street, Central, Hong Kong	Director	12 Jan 2024	—
CHAN Mei Yee, Ada	22 Sea View Road, Repulse Bay, Hong Kong	Director (alternate to K Chow)	1 Jul 2025	—
Cayman Corporate Services Ltd	Registered office	Secretary / registered office provider	12 Jan 2024	—

Kept at the registered office, and a copy filed with the Registrar within 60 days of the first appointment · updated on any appointment, cessation or change of particulars, and the change filed within 30 days · particulars may be obtained from the Registrar on payment of a fee, so treat the addresses as disclosable

Register of members Specimen · example only

Pacific Rim Investments Ltd — share ledger

Member	Address	Shares	Certificate	Entered	Paid
Harbour Peak Global Limited	Unit 1203, 12/F, Harbour Centre, Causeway Bay, Hong Kong	60 ordinary	No. 1	12 Jan 2024	US$60
Silverpine Holdings Limited	Room 2805, Two Pacific Place, 88 Queensway, Hong Kong	40 ordinary	No. 2	12 Jan 2024	US$40

Total issued: 100 ordinary shares, US$100 fully paid · transfers are recorded on the books, not on a separate transfer deed alone · beneficial owners are recorded in the provider's separate register

5 Cayman: the annual return and annual fee

Filed in **January** each year, after the year of registration, with the annual fee. It is a short declaration under section 168, not a financial return.

Annual return — January 2027 Specimen · example only

Company	Pacific Rim Investments Ltd · CR-345678
Return for the year	Year ended 31 December 2026
Memorandum	No alteration has been made to the memorandum of association since the previous return, other than alterations already reported to the Registrar
Nature of business	Investment holding
Operations	The operations of the company since the previous return have been mainly outside the Cayman Islands
Local compliance	The company has complied with section 174 (registered office and local requirements)
Signature	Signed by a director or the registered office provider, dated in January 2027
Fee	Annual fee for authorised capital up to CI$42,000: CI$1,025 from 1 January 2027 (CI$925 for 2026)

Due in January · late penalties under s 169(3): 33.33% from 1 April, 66.67% from 1 July, 100% from 1 October · persistent default: treated as defunct and struck off

Cayman exempted company government fees

Authorised share capital	Registration (CI$)	Annual 2026 (CI$)	Annual from 1 Jan 2027 (CI$)
Up to 42,000	700 (≈US$854)	925	1,025 (≈US$1,250)
42,001 – 820,000	1,000 (≈US$1,220)	1,225	1,325
820,001 – 1,640,000	1,984 (≈US$2,420)	2,209	2,309
Above 1,640,000	2,568 (≈US$3,132)	2,793	2,893

US$ equivalents are the Registry's conversion at 0.82. Optional extras: express registration CI$500, name reservation CI$40 to CI$160, certificate of good standing CI$150. The registered office provider's charges and economic substance work are additional and are not government fees.

6 BVI: memorandum of association

A BVI business company is incorporated by its registered agent, which signs the memorandum and articles as incorporator. The memorandum states the type of company, the agent and office, the objects and the authorised share structure.

Memorandum of association — Aurora Holdings Limited Specimen · example only	
Clause 1 — Name	The name of the company is Aurora Holdings Limited
Clause 2 — Type	The company is a company limited by shares
Clause 3 — Registered agent and office	Meridian Trust (BVI) Limited, 2nd Floor, Commerce House, Wickhams Cay 1, Road Town, Tortola VG1110, British Virgin Islands
Clause 4 — Objects	The objects of the company are unrestricted; it may carry on any business not prohibited by the laws of the Virgin Islands
Clause 5 — Shares	The company is authorised to issue 50,000 ordinary shares of US$1 each, in a single class, with the rights set out in the articles
Clause 6 — Liability	The liability of members is limited to the amount unpaid on their shares
Clause 7 — Incorporator	Meridian Trust (BVI) Limited, as registered agent, is the incorporator
Execution	Signed by the registered agent as incorporator on 8 August 2020, with the agent's consent to act and the prescribed fee

Formation fee: US$550 for up to 50,000 authorised shares, or US$1,350 above that · filed by the agent only · incorporation is usually same-day or next working day

7 BVI: articles of association

Articles of association — key clauses Specimen · example only	
Share rights	The 50,000 ordinary shares rank equally; the company may issue shares of different classes or series by resolution of the directors, with the rights specified in the resolution
Transfer restrictions	No member may transfer shares without the prior written consent of the directors; the directors may refuse to register a transfer without giving reasons
Register of members	The company keeps a register of members recording names, addresses, the number and class of shares, voting rights, the date of entry and the date of cessation
Dividends	The directors may declare and pay dividends, whether interim or final, in money or in kind, subject to solvency
Directors	The company must have at least one director; directors may be appointed by the members or by the existing directors, and hold office until they resign or are removed
Meetings	Members may meet on 7 days' notice, or on shorter notice with consent; a quorum is a majority of shares; resolutions may be written
Variation of rights	The rights attached to a class may be varied with the consent in writing of 75% of that class, or by resolution passed at a separate class meeting
Indemnity	Directors and officers are indemnified against liabilities incurred in their capacity as such, to the extent permitted by the Act
Amendment	The memorandum and articles may be amended by resolution of the members, subject to any class rights

Filed with the memorandum · amendments filed by the agent · the memorandum may permit directors to amend the articles, which is a common BVI feature worth checking before you advise

8 BVI: the registers — and the 2025 filings

This is the part that changed. Since 2 January 2025, copies of both registers must be **filed with the Registrar**, not merely kept. They remain private — accessible to competent authorities, with a list of directors available to applicants on payment of a fee — but they must be filed and updated.

Register of directors — as filed Specimen · example only

Aurora Holdings Limited — filed 20 August 2020, updated 4 March 2026

Name	Address	Date appointed	Date ceased	Capacity
CHOW Ka Man, Karen	Flat 15C, 20 Fortress Hill Road, Hong Kong	15 Aug 2020	—	Director
NG Wai Lun, Edwin	18 Shouson Hill Road, Hong Kong	15 Aug 2020	28 Feb 2026	Director
TAM Ho Yin, Marco	Flat 3A, 18 Perkins Road, Jardine's Lookout, Hong Kong	1 Mar 2026	—	Director

File within 15 days of the first directors' appointment; changes within 30 days · private filing, but a list of directors can be obtained on application · where a licensed director service provider acts, its capacity must be stated

Register of members — as filed Specimen · example only

Aurora Holdings Limited — filed 7 September 2020

Member	Address	Class and number	Voting rights	Entered	Ceased
Harbour Peak Global Limited	Unit 1203, 12/F, Harbour Centre, Causeway Bay, Hong Kong	30,000 ordinary	One vote per share	8 Aug 2020	—
Silverpine Family Trust (trustee: Meridian Trust (BVI) Limited)	Registered office	20,000 ordinary	One vote per share	8 Aug 2020	—

File within 30 days of incorporation; changes within 30 days · where shares are held by a nominee, particulars of the nominator must be included · private filing unless the company elects to make it public

9 BVI: the annual financial return

A BVI company does not file an annual return with the Registrar. It files a **financial return with its registered agent** under section 98A, within **nine months after its financial year end**. The form was revised by the Financial Return (Amendment) Order 2026, so returns for 2026 onwards need more detail than the old version.

Annual financial return — year ended 31 December 2025 Specimen · example only	
Company	Aurora Holdings Limited · 2012345 · financial year end 31 December 2025
Cash and cash equivalents	182,400
Loans and receivables — itemised because they exceed 25% of total assets	1,250,000
· Loan to Harbour Peak Global Limited (Hong Kong), interest-free, repayable on demand	850,000
· Loan to Aurora IP Limited (BVI), 4% per annum	400,000
Investments — listed equities and funds	3,400,000
Fixed and intangible assets	—
Total assets	**4,832,400**
Accounts payable	12,400
Long-term debt	—
Total liabilities	12,400
Shareholders' equity	4,820,000
Revenue — interest income	48,000
Cost of sales	—
Gross profit	48,000
Operating expenses — management, registered agent, audit exemption, bank charges	22,500
Net income	25,500

Assets = liabilities + equity: 4,832,400 = 12,400 + 4,820,000 · all values in US$ · filed with Meridian Trust (BVI) Limited by 30 September 2026 · no audit required · not public

What the revised form expects

- **Cash:** each type held, valued, with the name and jurisdiction of the bank or institution.
- **Loans and receivables:** itemised where they make up 25% or more of total assets — related party, third party and other, each valued.
- **Investments:** by type — shares, bonds, funds, REITs, derivatives, virtual assets.
- **Revenue and expenses:** categorised, with a value for each category, in US dollars.
- **The balance sheet must balance.** Assets equal liabilities plus equity; a return that does not is a compliance failure, not a rounding issue.

BVI annual government fees and deadlines

Item	Amount / date
Formation fee, up to 50,000 authorised shares	US$550
Formation fee, above 50,000 authorised shares	US$1,350
Annual government fee	US$550 or US$1,350 on the same bands
Due date — incorporated 1 January to 30 June	31 May each year, first payable in the year after incorporation
Due date — incorporated 1 July to 31 December	30 November each year, first payable in the year after incorporation
Late payment	10% within two months; 50% after that; strike-off and dissolution if unpaid
Annual financial return	Within 9 months of the financial year end, to the registered agent
Economic substance information	Within 6 months of the end of each financial period, to the agent

BVI fees are published in US dollars and have not changed for the standard bands at the date checked. The agent's own annual fee is separate and is usually the larger number on the invoice.

10 Side by side

Compliance calendar for a 31 December year end

	Cayman exempted company	BVI business company
January	Annual return and annual fee	—
31 May	—	Annual fee, if incorporated in the first half of the year
30 June	—	Economic substance information (6 months after year end)
30 September	—	Annual financial return to the agent (9 months after year end)
30 November	—	Annual fee, if incorporated in the second half of the year
On any change	Update the registers and file the change to the register of directors within 30 days; the provider updates the beneficial ownership register	Update registers and file the change with the Registrar within 30 days
Penalty shape	33.33% / 66.67% / 100% of the annual fee, by quarter	10% within two months, 50% after; then strike-off

11 What goes wrong in practice

- **The register is right but the filing is late.** A BVI change must reach the Registrar within 30 days; a director appointed in March and filed in June is already a breach, even though the register itself is correct.
- **The nominee is not disclosed.** BVI filings require particulars of the nominator where shares are held by a nominee. The register looks complete and the filing is still defective.
- **The annual return is signed by the wrong person.** The Cayman return is a declaration; make sure the signatory is authorised and the statements are actually true — particularly "operations mainly outside the Islands".
- **The financial return does not balance.** The revised BVI form is a balance sheet and income statement, not a formality. Assets must equal liabilities plus equity.
- **The fee is paid, the return is not filed.** Cayman treats the two together: default on either attracts the penalty and, eventually, strike-off.

- **The agent is not told about a change.** The provider cannot file what it does not know. Build a quarterly prompt to send it every change in directors, members, share capital and beneficial ownership.

A WORKED COMPLIANCE FAILURE

A Cayman company in the lowest band forgets its January 2027 return. It pays in August 2027. The annual fee is CI$1,025 and the penalty in the 1 July to 30 September window is 66.67%, so the total is CI$1,025 + CI$683.37 = **CI$1,708.37** (about US$2,083). Had it waited until October, the penalty would have been the whole fee again, and continued default leads to the company being treated as defunct.

12 Offshore file checklist

PRINT THIS

- Constitutional documents on file, with the filed version matching what the client signed
- Class rights and transfer restrictions checked against the shareholders' agreement
- Register of directors current, with appointment and cessation dates
- Cayman: copy of the register of directors filed within 60 days of the first appointment, and every change within 30 days
- Register of members current, with share numbers, certificates and dates of entry
- BVI: register of directors filed within 15 days of first appointment, changes within 30 days
- BVI: register of members and beneficial ownership information filed within 30 days
- Nominee and nominator particulars included where shares are held through a nominee
- Cayman: annual return and fee diarised for January, with the current band confirmed
- BVI: annual fee diarised for 31 May or 30 November, whichever applies
- BVI: annual financial return prepared and sent to the agent within 9 months of year end
- BVI: economic substance information sent within 6 months
- Beneficial ownership information current with the provider or Registrar
- Government fee budgeted separately from the agent's charges
- Evidence of each filing kept on file: acknowledgement, receipt, filed copy

13 Sources

- Cayman Islands Companies Act (2026 Revision), ss 26, 168, 169, 170 and Schedule 5; General Registry fee schedule and the annual fee amendments effective 1 January 2027.
- Cayman Islands Beneficial Ownership Transparency Act, 2023; International Tax Co-operation (Economic Substance) Act.
- BVI Business Companies Act (as amended, including the 2024 amendments in force 2 January 2025), ss 41, 43A, 98A; BVI Business Companies (Financial Return) Order 2023 and the Financial Return (Amendment) Order 2026.
- BVI Financial Services Commission, *Guidance on Completing Annual Financial Returns* (November 2026).

PART V

Liquidation and winding up

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Liquidation and winding up

CORPORATE · INSOLVENCY

Winding up is the formal end of a company: assets realised, creditors proved, surplus distributed, company dissolved. It is not the same as deregistration, and it is not the same as simply stopping to trade. This page covers all three routes, the documents each needs, the fees, the deadlines and what to do in the week after instructions.

THREE NUMBERS THAT CATCH PEOPLE OUT

The petition deposit is **HK$11,250** to the Official Receiver, on top of the **HK$1,045** court fee — and the petition will not be received without the Official Receiver's receipt. The petition must be advertised **7 clear days** before the hearing, in the Gazette and in two Hong Kong daily newspapers. A liquidator must give notice of appointment within **15 days**, and the final meeting needs **one month's** notice.

1 The three routes, and the one that is not winding up

Choosing the route

Route	Who starts it	Solvency	Court involvement
Members' voluntary winding up (MVL)	Directors' certificate of solvency, then a special resolution of members	Company must be able to pay all debts within 12 months	None, unless something goes wrong
Creditors' voluntary winding up (CVL)	Special resolution of members, with a creditors' meeting	No certificate of solvency, or the company turns out not to be solvent	None; creditors control the liquidation
Compulsory winding up	A creditor, a contributory, the company, the Registrar or the Financial Secretary petitions the court	Usually insolvent; a debt of HK$10,000 or more unpaid	High Court, with the Official Receiver as provisional liquidator
Deregistration (not a winding up)	The company applies under s 750 of Cap 622	Defunct and solvent: no business, no liabilities, no proceedings, no Hong Kong immovable property	None; the Registrar strikes it off

Deregistration is cheaper and faster — HK$420 to the Registrar and HK$270 to the Inland Revenue Department for the Notice of No Objection, HK$690 in all — but it is only available to a company with no liabilities and no assets to distribute. A company with a bank balance, a lease, a claim or an unpaid creditor needs one of the three winding-up routes. Choosing deregistration for a company that does not qualify exposes the directors: the Registrar can refuse the application, and a company already struck off with assets has to be restored before those assets can be dealt with.

2 Grounds, standing and the statutory demand

The court winds a company up on the grounds in Cap 32. The three that matter in practice are: the company is unable to pay its debts; the court thinks it just and equitable; or the company has resolved by special resolution to be wound up by the court.

Who may present a petition

Petitioner	When	What to have ready
The company itself	After a special resolution	Certified copy of the resolution; directors' authority
A creditor, including a contingent or prospective creditor	Debt unpaid, usually after a statutory demand. A contingent or prospective creditor must first give security for costs and show a prima facie case (s 179(1)(c))	Statutory demand, proof of service, statement of account, evidence of the debt
A contributory	Subject to the shareholding and other conditions in the Ordinance	Share certificate, register entry, and the basis for the petition
The Registrar of Companies	Statutory default cases — no members, unlawful purpose, no director or secretary for a sustained period	Registrar's certificate of default
The Financial Secretary	Public interest	Reference under Cap 622 s 879

THE 21 DAYS

A company is deemed unable to pay its debts if a creditor owed **HK$10,000 or more** serves a statutory demand in the prescribed form and the company fails for **three weeks** to pay, secure or compound the debt to the creditor's reasonable satisfaction. Those 21 days are counted from service, and the demand must be served at the registered office. Keep the proof of service: the petition is dead without it.

3 Compulsory winding up, step by step

- **Statutory demand served**21 days run from service. No payment, no security, no compounding — then the presumption of insolvency is available.
- **Deposit with the Official Receiver**HK$11,250, paid before presentation. The petition will not be accepted without the Official Receiver's receipt.
- **Present the petition**Form 2 (the general petition) or, where the petitioner is an unpaid creditor on a simple contract, Form 3, in the Appendix to Cap 32H. Court fee HK$1,045 at the High Court Registry, and a hearing date is fixed.
- **Copy to the Official Receiver**Copies of everything filed in court go to the Official Receiver **and the Chief Bailiff within 24 hours** of filing (r 23A).
- **Affidavit verifying the petition**Form 7 or Form 8, filed **within 4 days** after the petition is filed.
- **Service**A sealed copy to the registered office, or to the principal or last known principal place of business if there is none.
- **Advertising7 clear days** before the hearing: once in the Gazette and at least once in two Hong Kong daily newspapers, one Chinese and one English.
- **Provisional liquidator, if needed**The court may appoint one provisionally at any time after presentation and before the order (s 193(1)) — typically to take possession and preserve assets. The **HK$3,500** is deposited with the Official Receiver *before* the order is made (r 28(1A)), and the order itself names the property to be taken into possession and the duties to be performed (r 28(2), Form 9).
- **The hearing**The court may make the order, adjourn, or dismiss with costs. On the making of the order the Official Receiver becomes provisional liquidator *by virtue of his office* and acts until he or another person becomes liquidator and is able to act (s 194(1)(a)); where someone else was appointed before the order, that person continues as provisional liquidator instead (s 194(1)(aa)).
- **First meetings**Creditors and contributories meet **within 3 months** of the order to appoint a liquidator and a committee of inspection. Where the property is not likely to exceed **HK$200,000**, the court may order summary winding up and dispense with the meetings.
- **Proofs of debt**Creditors prove with the prescribed form and a **HK$35** filing fee — waived for claims of HK$250 or less and for employees' wage claims.

- **Release and dissolution**The liquidator gives notice of the intention to apply for release (r 189); objections run for **21 days**. Once the certificate of release is registered, the company is dissolved **2 years** later, unless the court orders otherwise (s 226A).

Commencement is retrospective: the winding up is deemed to begin at the **time the petition was presented** (s 184(2)) — or, where the company had already passed a resolution to wind up voluntarily, when that resolution was passed (s 184(1)). From that moment dispositions of property, transfers of shares and changes in shareholder status are void unless the court orders otherwise. Once a provisional liquidator has been appointed or the order made, no action or proceeding may be commenced or continued against the company without the leave of the court and subject to such terms as it imposes (s 186). That is why the petition date — not the order date — is the date that goes into every later search and every letter.

A provisional liquidator's powers come from the order that appoints him, not from the Ordinance. Section 193(3) allows the court to **limit and restrict** his powers, and s 193(4) requires him to perform the duties the court imposes; the order also describes the property he is to take possession of. In practice the appointment may be confined to taking possession of a warehouse and preserving stock, or it may extend to carrying on the business to keep a contract alive — which is why the first document to read on any provisional appointment is the order itself. What follows in every case is that the directors' powers stop, the books, property and company seal are handed over, and anyone suing the company needs leave.

4 Voluntary winding up

Members' voluntary winding up

An MVL is available only to a solvent company, and the whole route depends on one document: the directors' **certificate of solvency** in Form NW1. It must be issued within the **5 weeks** immediately before the resolution, and delivered to the Registrar no later than the resolution itself is filed. If there is no valid certificate, or the liquidator later concludes the company will not pay in full, the winding up is a creditors' voluntary winding up.

MVL — the sequence and the clocks

Step	Document	Deadline
Board meeting: full inquiry, opinion of solvency for up to 12 months	Certificate of solvency, Form NW1, with statement of assets and liabilities	Issued within the 5 weeks before the resolution
General meeting: special resolution to wind up (75%) and ordinary resolution appointing the liquidator	Notice of meeting, 14 days for a limited company (s 571; 7 days for an unlimited company); resolutions	Meeting held within 5 weeks of the certificate
File the certificate and the resolution	NW1 and certified copy of the resolution	**15 days** after the resolution; NW1 no later than the resolution
Notify the Registrar of the liquidator's appointment	Form NW3	**15 days** after appointment
Final meeting, with the liquidator's account of the winding up	Notice of meeting published at least 1 month ahead; account laid before members	Notice **1 month** before the meeting
Return to the Registrar	Copy of the account and return of the meeting and its date	**1 week** after the meeting
Dissolution	—	**3 months** after the return is registered

Creditors' voluntary winding up

A CVL begins the same way — a special resolution — but without a certificate of solvency, or after the liquidator finds the company cannot pay in full. Creditors then take control of the liquidation.

- **Creditors' meeting** summoned for a date **not later than 14 days** after the members' meeting at which the resolution is proposed.
- **Notice to creditors** posted at least **7 days** before the meeting, and published in Chinese and English by the means the Ordinance specifies — currently the Gazette (s 241).
- **Statement of affairs** laid before the creditors' meeting, showing assets, debts and liabilities, the creditors' names and estimated claims, the securities held and their dates.
- **Liquidator** Both the company and the creditors may nominate; if they nominate different people the creditors' nominee is the liquidator (s 242), though a director, member or creditor may apply to the court within **7 days** of the creditors' nomination to have the other person appointed instead or jointly.
- **Committee of inspection** may be appointed — by the creditors in a CVL, by the creditors and contributories in a court winding up — to sanction the liquidator's acts.
- **Annual meetings** where the winding up runs past a year: a meeting of the company and a meeting of creditors at the end of each year, or within 3 months after it, with an account of the year's dealings (s 247).
- **Final meeting** in a CVL: a general meeting and a creditors' meeting, notice published at least 1 month ahead, the account laid before both, and the return filed within 1 week (s 248).

THE SENTENCE THAT MUST APPEAR EVERYWHERE

Once a company is in liquidation, every invoice, order for goods and business letter issued by or on its behalf must say that the company is being wound up (s 280). A paralegal who prepares correspondence during a liquidation and leaves that line off has created an offence for the officers and a pointless argument with the liquidator.

5 The forms, one by one

Documents used in winding up, with the fee where one is charged

Document	Form	Used at	Fee
Statutory demand	Form 1A, the prescribed statutory demand (Cap 32H, rr 3B and 3C)	Before a creditor's petition; 21 days to comply	—
Winding-up petition	Form 2 (general) / Form 3 (petition by unpaid creditor on a simple contract)	Presentation at the High Court Registry	**HK$1,045** court fee
Deposit with the Official Receiver	Official Receiver's receipt	Before presentation	**HK$11,250**
Advertisement of the petition	Form 4	7 clear days before the hearing; Gazette plus two dailies	Advertising rates
Affidavit verifying the petition	Form 7 / Form 8	Within 4 days of filing the petition	—
Order appointing a provisional liquidator	Form 9, the form of the order (r 28(2))	On application after presentation and before the order (s 193(1)); the order names the property and duties	**HK$3,500** deposited with the Official Receiver before the order is made (r 28(1A))
Statement of affairs	Form 23, filed in duplicate with one copy verified by affidavit (r 39)	Within 28 days of the relevant date — the appointment of the provisional liquidator, or the winding-up order where there was none (s 190(3), (8))	—
Report of the result of the first meetings	Form 24 (r 45)	Filed with the court as soon as possible after the creditors' and contributories' meetings	—
Liquidator's six-monthly account and cash book	EA/L-156 (accounts) and EA/L-157 (cash book) — the forms the Registrar specifies	To the Official Receiver at 6 months from the winding-up order, then every 6 months until release (r 162)	—
Proof of debt	Form 63A, general form (r 80)	Lodged with the liquidator	**HK$35**; waived at HK$250 or below and for employees' wages
Certificate of solvency	NW1	MVL, before the resolution	No fee
Statement of voluntary winding up under the special procedure	NW2	Within 7 days after it is made; then a members' meeting within 28 days (s 228A)	No fee
Notice of appointment of liquidator or provisional liquidator	NW3, with the PI-NW3 protected-information sheet for the full identity number	Within 15 days of appointment; a provisional liquidator under s 228A files within 15 days after commencement; a court-appointed liquidator notifies as soon as possible	No fee
Change in the liquidator's or provisional liquidator's particulars	NW4	Within 15 days after each change (ss 228A(12), 253(3))	No fee
Return of the final meeting	No numbered form — the liquidator's own return, filed with the copy of the account (s 239(3))	Within 1 week of the final meeting	No fee
Deregistration application	NDR1, with the IRD Notice of No Objection (Form IR1263)	Alternative to winding up for a defunct solvent company	**HK$420**, plus **HK$270** to the IRD for IR1263

Only the fees above are stated as verified figures. Advertising and the liquidator's own remuneration are commercial costs, not court fees: budget them separately, and remember the deposit is not the liquidator's fee — it covers the Official Receiver's fees and expenses, and the Official Receiver's total charge when acting as liquidator is not less than HK$11,250.

6 The documents, filled in

Statutory demand — three weeks to pay	Specimen · example only
To	Sunfield Construction Limited, whose registered office is at Unit 1203, 12th Floor, Kwong Sang Hong Building, 151 Hoi Bun Road, Kwun Tong
From	Great Harbour Logistics Limited, of 8th Floor, Harbour Centre, 25 Harbour Road, Wan Chai
Debt	HK$186,400, being invoice GH-2026-0814 dated 14 August 2026 for container haulage and storage, payable within 30 days
Demand	Payment of HK$186,400, or security for it, or a composition acceptable to the creditor, within **three weeks** of service of this demand
Served	By hand at the registered office on 6 October 2026
Consequence	If the demand is not complied with, the company is deemed unable to pay its debts and a winding-up petition may be presented
Time allowed	Three weeks from service, expiring on 27 October 2026
Fee	None to issue; the cost is the service and the evidence of it

Serve at the registered office shown in the current register, not at the trading address · a demand by post is served when it would arrive in the ordinary course, which is why hand service with a receipt is safer · diarise the expiry and add five working days before instructing on the petition

Winding-up petition — Form 3, unpaid creditor on a simple contract	Specimen · example only
Heading	HCCW 2345/2026 · In the High Court of the Hong Kong Special Administrative Region, Court of First Instance, Companies (Winding-up) Proceedings No. 2345 of 2026
Parties	In the matter of Sunfield Construction Limited and in the matter of the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap 32)
Petitioner	Great Harbour Logistics Limited, a company incorporated in Hong Kong, of 8th Floor, Harbour Centre, 25 Harbour Road, Wan Chai
Respondent	Sunfield Construction Limited, whose registered office is at Unit 1203, 12th Floor, Kwong Sang Hong Building, 151 Hoi Bun Road, Kwun Tong
Debt	HK$186,400 for haulage and storage, invoice GH-2026-0814, due 13 September 2026, unpaid despite demand
Insolvency	Statutory demand served on 6 October 2026; no payment, security or composition within three weeks; the company is deemed unable to pay its debts
Prayer	That Sunfield Construction Limited may be wound up by the court under the provisions of Cap 32; that the Official Receiver be appointed provisional liquidator; and such further order as the court thinks fit
Presented	2 November 2026, with the Official Receiver's receipt for HK$11,250 and the court fee of HK$1,045
Hearing	9 December 2026, before the Companies Judge
Supporting	Affidavit verifying the petition in Form 7; exhibited invoice, statement of account, demand and proof of service

The petition is not the place for argument: state the debt, the demand, the failure and the prayer · the deposit receipt must be produced to the Registrar or the petition is not received · a petition presented before the 21 days expire is liable to be struck out with costs

Affidavit verifying the petition — Form 7	Specimen · example only
Heading	HCCW 2345/2026 · In the matter of Sunfield Construction Limited
Deponent	NG Wai Kit, Patrick, director of Great Harbour Logistics Limited, of 18B, Block 4, Bayshore Towers, 8 Wu Hu Street, Tsuen Wan
Statement	"The statements in the petition are true and correct to the best of my knowledge, information and belief"
Debt	Confirms the debt, the invoice, the absence of any genuine dispute and the failure to pay after the statutory demand
Exhibits	"NGW-1" invoice and statement of account; "NGW-2" statutory demand; "NGW-3" proof of service; "NGW-4" company search showing the registered office
Sworn	5 November 2026, before a solicitor at Hong Kong
Filed	Within 4 days of the petition: 5 November 2026 is day 3

The affidavit does the evidential work the petition cannot · exhibit the demand and the proof of service, not just the invoice · if the debt is disputed on substantial grounds, the petition is the wrong tool and the affidavit will not save it

Statement of affairs — Form 23, company in compulsory liquidation	Specimen · example only
Heading	HCCW 2345/2026 · In the matter of Sunfield Construction Limited (in liquidation)
Company	Sunfield Construction Limited, CR No. 1887654, incorporated in Hong Kong on 11 June 2014
Registered office	Unit 1203, 12th Floor, Kwong Sang Hong Building, 151 Hoi Bun Road, Kwun Tong
Business	Building and civil engineering subcontractor; ceased trading on the winding-up order
Order	Winding-up order made on 9 December 2026; the Official Receiver became provisional liquidator the same day
Statement as at	9 December 2026, the date of the winding-up order
Made by	CHAN Wai Ming, director, of Flat 22A, Block 3, Sceneway Garden, Lam Tin, Kowloon
Declaration	"I have been informed of the requirement to make this statement of affairs and of the penalties for failing to do so, and I make this statement as a full, true and complete statement of the company's affairs as at the date shown"
Filed	15 December 2026, in duplicate with one copy verified by affidavit (r 39), within the 28 days — the deadline was 6 January 2027
Fee and sanction	No fee. Failure to make the statement, or to make it fully, is an offence: up to HK$50,000 plus HK$300 a day (s 190(5))

Assets — book value against what the liquidator expects to get

Asset	Book value (HK$)	Estimated to realise (HK$)
Cash at bank — Hang Seng current account 024-8-123456	42,800	42,800
Cash in hand	1,200	1,200
Trade debtors — 14 accounts, of which 4 are disputed	386,400	240,000
Work certified but unpaid — retention and final accounts	120,000	120,000
Plant and machinery — 3 excavators and a loader	1,150,000	620,000
Motor vehicles — 2 lorries	380,000	210,000
Materials and stock on site	96,000	40,000
Office equipment and computers	45,000	8,000
Utility and rental deposits	12,000	12,000
Total assets	**2,233,400**	**1,294,000**

Liabilities — preferential, secured and unsecured, with the security held

Creditor or liability	Amount (HK$)	Security held
Secured — Hang Seng Bank, term loan, charge registered 14 March 2024	800,000	Fixed charge over plant and machinery, estimated value 620,000; deficiency 180,000
Preferential — employees' wages, November and December 2026	186,000	None
Preferential — MPF contributions, employee and employer	24,000	None
Preferential — accrued holiday pay	38,000	None
Wing Tai Printing Company Limited, 33 Tai Yau Street, San Po Kong — printing and site signage	87,500	None
Kowloon Concrete Limited, 8 Cha Kwo Ling Road, Kwun Tong — ready-mixed concrete	214,000	None
Great Harbour Logistics Limited, 25 Harbour Road, Wan Chai — haulage; the petitioning creditor	186,400	None
City Electrical Supplies Limited, 12 Java Road, North Point — cable and fittings	60,300	None
Directors' loan — CHAN Wai Ming	250,000	None; no charge was created or registered
Sundry trade creditors — 9 accounts, list appended	21,800	None
Accrued audit and secretarial fees	42,000	None
Total liabilities	**1,910,000**	Security estimated at 620,000
Deficiency as regards creditors	**616,000**	1,910,000 less estimated realisations of 1,294,000

Two columns, not one: book values flatter the estate — on book figures this company shows a surplus of HK$323,400 and on realisations a deficiency of HK$616,000, and it is the second column the creditors are paid from · every creditor must be named with an address, an amount and any security, and a security must be dated · a directors' loan is unsecured unless a charge was actually created and registered · file in duplicate with one copy verified by affidavit; the 28 days runs from the order, and missing it is an offence

Certificate of solvency — Form NW1 Specimen · example only	
Company	Bright Harbour Trading Limited, CR No. 2134567, incorporated in Hong Kong
Certified by	Two directors, at a directors' meeting held on 12 January 2027
Inquiry	"We have made a full inquiry into the affairs of the company and have formed the opinion that the company will be able to pay its debts in full"
Period	Within 12 months from the commencement of the winding up, that is by 9 February 2028
Assets and liabilities	Statement as at 31 December 2026: total assets HK$4,820,000; total liabilities HK$1,240,000; net HK$3,580,000
Resolution	Special resolution passed 9 February 2027, being within 5 weeks of this certificate
Filed	With the special resolution, within 15 days: 18 February 2027
Fee	No court fee; the cost is the filing and the liquidator's work

Twelve months is the statutory maximum, not a target: if the realisation will take longer, the certificate is wrong and the route becomes a CVL · the statement of assets and liabilities must be recent, not a set of accounts two years old · a certificate issued outside the 5-week window has no effect at all

Statement of voluntary winding up — Form NW2, the special procedure Specimen · example only	
Business Registration Number	5123 4567 — the first eight digits of the business registration certificate, with nothing after the hyphen
1 Company name	HARBOUR VIEW CATERING LIMITED, CR No. 2213456
2A Certification	The director ticks *sole director*, and certifies under s 228A(1B) that the company cannot by reason of its liabilities continue its business; that winding up under s 228A is necessary; that it is not reasonably practicable to wind up under another provision of the Ordinance; and that the meetings in 2B will be summoned for a date not later than **28 days after delivery** of this statement to the Registrar
2A Signature block	Signed by CHOW Man-kit, sole director, on 2 March 2027 — a director must sign; the form provides for sole director, a majority of the directors, or all of them
2B Company meeting	24 March 2027 at 10.30 am — inside the 28 days, which ran to 3 April 2027 (delivery on 6 March)
2C Provisional liquidator	TAM Wai-shan, certified public accountant, appointed with effect from the commencement of the winding up; status *sole*; Chinese and English names and address given; a continuation sheet is added for each further appointee
3 Reasons	Why the winding up is necessary and why another statutory route is not reasonably practicable: the company has ceased trading, its liabilities exceed its assets by about HK$1.4 million, and a members' voluntary winding up cannot be certified because there is no solvency; a scheme or IVA was considered and rejected as unworkable at this size
Presentor's reference	Messrs Cheung & Lau, Solicitors, 15th Floor, 9 Queen's Road Central, Hong Kong; reference HV/NW2/01; the "For Official Use" panel is left blank
Made and delivered	Made on 2 March 2027, delivered on 6 March 2027 — within 7 days, which is the whole life of the statement: under s 228A(3) it has no effect if delivered later
Next filings	NW3 for the provisional liquidator within 15 days after commencement, which is the delivery of this statement — by 21 March 2027; the company meeting on 24 March; the creditors' meeting follows under s 241; NW4 if the liquidator's particulars change
Fee	No filing fee, and no fee box on the form

This is the fast route into a creditors' winding up when the directors accept the company cannot go on: no certificate of solvency, no special resolution first, and a provisional liquidator in place from commencement · the 7 days is the whole form — delivered on day 8 it does nothing at all · the 28 days and the 15 days are counted from different events, delivery and commencement, so diarise both

Notice of the creditors' meeting — section 241, creditors' voluntary winding up Specimen · example only	
Company	Golden Phoenix Restaurant Limited, CR No. 2874521, BR number 6234 8890
Statutory basis	Section 241(1)–(4): the company must summon a creditors' meeting for a date **not later than 14 days after** the members' meeting at which the resolution to wind up is proposed, post notice to creditors **at least 7 days** before it, and publish notice in Chinese and English by the means the Ordinance specifies (s 241(1)–(2))
Members' meeting	15 April 2027 at 10.00 am — special resolution to wind up voluntarily and ordinary resolution appointing a liquidator
Creditors' meeting	22 April 2027 at 11.00 am, 15th Floor, 9 Queen's Road Central, Hong Kong — inside the 14 days, which closed on 29 April 2027
Purpose	To lay before the creditors the statement of the company's affairs, to nominate a liquidator, and to deal with any other business properly before the meeting
Posted to creditors	14 April 2027, first class, to every creditor named in the company's books at the address shown there — the 7 days runs to the meeting, not to the resolution
Published	15 April 2027, in the Gazette, in Chinese and English. No newspaper advertisement is required for a section 241 meeting — that requirement belongs to the petition, not to this notice
The notice	"NOTICE IS HEREBY GIVEN that a meeting of the creditors of the above-named company will be held at 15th Floor, 9 Queen's Road Central, Hong Kong on 22 April 2027 at 11.00 am. A statement of the company's affairs will be laid before the meeting and a liquidator nominated. Creditors are requested to lodge their proofs of debt with the undersigned before the meeting."
Statement of affairs	Prepared as at 15 April 2027 and signed by the director: assets, debts and liabilities, the names of the creditors and the estimated amount of their claims, and the securities held by each creditor with the date each was given (s 241(3A)). No Form 23 — Form 23 belongs to the court route under s 190
Who chairs	The director the board appoints for the purpose; that director has a statutory duty to attend and preside (s 241(3)(b), (4))
If it is missed	The company, its officers and the defaulting director commit an offence (s 241(6)). The section states no figure; the sanction is a fine on conviction
What follows	The creditors may nominate a liquidator; if they nominate someone different from the company's choice, the creditors' nominee is appointed, with 7 days to challenge that choice in the court (s 242)

Three dates, three different rules: the members' meeting is the anchor, the creditors' meeting must fall within 14 days after it, and the postal notice must be out 7 days before the creditors' meeting — so the earliest a properly noticed CVL creditors' meeting can sit is about a week after the members' meeting, not the next morning · publication is bilingual in the Gazette only; a firm that books newspaper advertisements has spent money on a requirement that does not exist here · keep the posting schedule and the Gazette page as proof, because the meeting's validity turns on them

Notice of appointment of liquidator — Form NW3, filed after the creditors' meeting Specimen · example only	
Business Registration Number	6234 8890 — the number at the top of the form, not the CR number
1 Company name	GOLDEN PHOENIX RESTAURANT LIMITED (in liquidation)
2 Mode of winding up	Creditors' Voluntary Winding Up — one of the four boxes: winding up by court, members' voluntary, creditors' voluntary, or others (specify)
Presentor's reference	Messrs Cheung & Lau, Solicitors, 15th Floor, 9 Queen's Road Central, Hong Kong; tel 2522 0000; reference GP/NW3/01
3 Capacity	Liquidator — not provisional liquidator; the box matters, because the two carry different powers
Status	Sole
Mode of appointment	Resolution of Creditors — the mode the creditors' meeting of 22 April 2027 supplied
Name	TAM Wai-shan (surname TAM; other names Wai-shan); Chinese name left blank — the form accepts either or both
Address	15th Floor, 9 Queen's Road Central, Central, Hong Kong — the form splits it into floor, building, street, district and country
Email	wtam@tamcpa.com.hk
Identification	Partial HKID, A1234**(*) — only the partial number is printed on the public record; the full number goes on the PI-NW3 protected-information sheet, which is not open to search
Date of appointment	22 April 2027, the date of the creditors' meeting
PI-NW3 sheets	One, with the full HKID number and the appointee's capacity and names
Signed	By TAM Wai-shan as liquidator on 24 April 2027 — every newly appointed liquidator signs, and an unsigned or wrongly signed form is rejected
Delivered	5 May 2027, within 15 days after the appointment, which ran to 7 May 2027. A provisional liquidator appointed under s 228A files within 15 days after commencement; a court-appointed liquidator notifies the Registrar as soon as possible
Fee	No filing fee for NW3, and no fee box on the form

NW3 is the appointment, not the change — NW4 follows only when the liquidator's particulars move · the two numbers are different animals: the BR number at the top of the form identifies the business, the CR number identifies the company, and one wrong digit is a rejected filing · file it within 15 days of the appointment even if the winding up is going quietly, because the register is how creditors and the Official Receiver find the liquidator

Notice of change in the liquidator's particulars — Form NW4 Specimen · example only	
Business Registration Number	5123 4567 — the same eight-digit number as on the NW2, not the CR number
1 Company name	HARBOUR VIEW CATERING LIMITED (in liquidation), CR No. 2213456
2A Capacity	Provisional liquidator — the form has two boxes, liquidator and provisional liquidator, and the box must match the appointment (s 228A(12) for this one)
2A Particulars currently registered	TAM Wai-shan (surname TAM, other names Wai-shan), 21st Floor, 88 Gloucester Road, Wan Chai, Hong Kong; partial HKID A1234**(*)
2B The change	Address only: 15th Floor, 9 Queen's Road Central, Hong Kong, with effect from 1 June 2027. Only the changed item is completed — (a) Chinese name, (b) English name, (c) address, (d) email, (e) partial HKID, (f) passport issuing country and number, (g) status (sole, joint, joint and several)
PI-NW4 sheets	None needed: the identity number has not changed. If it had, the full new number goes on a PI-NW4 sheet, which is not open to public inspection and is filed at the end
Filed at	Companies Registry — the change of particulars is a registry filing, not a court filing
Delivered	8 June 2027, within 15 days after the date of the change (s 253(3)); each further change gets its own 15 days
Signed	Signed by TAM Wai-shan as provisional liquidator on 7 June 2027 — the liquidator signs, not the solicitor, and the capacity wording is deleted to match
Fee	No filing fee, and no fee box on the form

Four forms, four different events, and firms send the wrong one: NW3 for an appointment, NW4 for a change of particulars, NW5 for ceasing to act, NW6 for the certificate of release · each change gets its own 15 days, so a firm that moves office mid-liquidation must file again · the register is what creditors and the court read, and an out-of-date address is the trustee's problem until it is corrected

Special resolution for a members' voluntary winding up Specimen · example only	
Company	Bright Harbour Trading Limited
Meeting	Extraordinary general meeting held on 9 February 2027 at 10:00 am at the registered office
Resolution 1	"That the company be wound up voluntarily and that the company be wound up as a members' voluntary winding up, the directors having issued a certificate of solvency under section 233"
Resolution 2	"That LEE Cheuk Yin, Kenneth, of Kenneth Lee & Co., Certified Public Accountants, be and is hereby appointed liquidator, and that his remuneration be fixed by the members"
Majority	Passed as a special resolution by 75% of votes cast; 2,000 of 2,000 shares voted in favour
Chairman	WONG Siu Fung, director
Filed	Certified copy to the Registrar within 15 days; notice of the resolution given in the manner the Ordinance specifies, which in practice means a Gazette notice

Two resolutions, not one: wind up, then appoint · the liquidator's written consent is obtained before the meeting, not after · the resolution is filed with the certificate of solvency, and the certificate must not post-date the resolution

Notice of the final meeting — published one month ahead	Specimen · example only
Company	Bright Harbour Trading Limited (in liquidation), CR No. 2134567
Statutory basis	Section 239(2): the meeting must be called by publishing a notice specifying the time, place and object of the meeting, by the specified means, **at least one month before the meeting**
Published	In the Gazette — the specified means — on 25 August 2027
One month clear	The meeting is on 30 September 2027, 36 days after publication: the one month is satisfied, with room to spare
The notice	"NOTICE IS HEREBY GIVEN that a general meeting of the members of the above-named company will be held at 15th Floor, 9 Queen's Road Central, Hong Kong on Thursday, 30 September 2027 at 10.30 am, for the purpose of laying before the meeting the liquidator's account of the winding up, showing how the winding up has been conducted and how the property of the company has been disposed of, and giving any explanation of the account."
Signed	LEUNG Chi-wah, liquidator, on 20 August 2027
Members	A copy sent to each member on 25 August 2027 as well — courtesy and good practice, but the statute is satisfied by the publication, not by the post
Fee	Gazette publication rate; no court or registry fee at this stage

One month before the meeting, published — not one month's notice posted to members · the object must be stated, because the meeting's only business is to receive the account · the account has to be ready before the notice goes out, not written the week of the meeting · keep the Gazette page: it is the evidence that the notice was given if the return is ever queried

Return of the final meeting — filed within one week of the meeting	Specimen · example only
Company	Bright Harbour Trading Limited (in liquidation), CR No. 2134567
Follows	The notice published on 25 August 2027, above — the meeting it called is the meeting returned here
What is filed	Two things together, with the **Registrar** and not the court: a copy of the account showing how the winding up was conducted and how the company's property was disposed of, and a return of the holding of the final meeting and its date (s 239(3); s 248(3) for a creditors' voluntary winding up)
The form	No numbered form is prescribed, and the Registry's list of Cap 32 forms runs NW1 to NW6 with no final-meeting return among them. The return is the liquidator's own statement — a short letter or the Registry's electronic filing — and it must carry the account with it. The "Liquidator's Statement of Account" in the Winding-up Rules is a different document, made under s 284
What the return must say	The company name and number; that the final meeting of the members (and, in a creditors' winding up, the creditors' meeting) was held; the date of each; and, where a meeting had no quorum, that it was duly summoned and no quorum was present. Nothing more is prescribed — which is exactly why the section is so often missed
Notice of the meeting	Published by the specified means — currently the Gazette — on 25 August 2027, at least one month before the meeting (s 239(2))
Final meeting held	30 September 2027, with a quorum present; the account laid before the members and explained
Filed	5 October 2027, within one week after the meeting
If there was no quorum	The return instead states that the meeting was duly summoned and that no quorum was present; that satisfies the subsection as to the return
What follows	The Registrar registers the account and the return, and the company is dissolved **three months after that registration** — here about 5 January 2028. The court may defer the dissolution on the application of the liquidator or an interested person (s 239(4)–(5))
Fee and sanction	No filing fee. Failing to send the account or make the return is an offence by the liquidator, with a daily default fine for continuing default

This is the only step in a voluntary winding up with no form number — which is why it is the one that gets left undone, and why the company stays on the register · one week from the meeting, not one month · the account goes with the return, and the three months to dissolution run from registration, not from the meeting · the notice of the meeting is published a month ahead, and posting it to members is not publication

The same step in a creditors' winding up — two meetings, one return Specimen · example only	
Company	Harbour View Catering Limited (in liquidation), CR No. 2213456 — the company wound up under the special procedure by Form NW2 above
Statutory basis	Section 248: the liquidator calls a general meeting **and** a creditors' meeting, each noticed by publication at least **one month** ahead, and makes the return within **one week after the later meeting**
Notice published	In the Gazette on 12 May 2028, covering both meetings
Members' meeting	16 June 2028 at 10.30 am — 35 days after publication
Creditors' meeting	17 June 2028 at 11.30 am — 36 days after publication, and the later of the two
The notice	"NOTICE IS HEREBY GIVEN that a general meeting of the members and a meeting of the creditors of the above-named company will be held at 15th Floor, 9 Queen's Road Central, Hong Kong on 16 and 17 June 2028 respectively at 10.30 am and 11.30 am, for the purpose of laying before the meetings the liquidator's account of the winding up and giving any explanation of it."
Laid before both	A copy of the account, with the statement of receipts and payments for the period since the last account
Return filed	21 June 2028, within the week — the deadline ran from 17 June, the later meeting, to 24 June
No quorum	If either meeting lacks a quorum, the return says so for that meeting: duly summoned, no quorum present. The subsection is then satisfied as to that meeting
What follows	Dissolution three months after the account and return are registered — about 21 September 2028
Fee	Gazette publication rate; no registry fee for the return

Two meetings, one publication, one return — and the week runs from the later meeting, so a members' meeting on the 16th and a creditors' meeting on the 17th give you until the 24th · in a creditors' winding up the members cannot close the liquidation on their own: dropping the creditors' meeting leaves the return untrue and the company on the register · the same one-month rule applies to each meeting, which is why both are noticed in the same advertisement

Liquidator's final account and return — MVL, with the distribution to members Specimen · example only	
Company	Bright Harbour Trading Limited (in liquidation), CR No. 2134567
Account	Liquidator's account of the winding up under s 239(1), showing how the winding up has been conducted and how the property has been disposed of
Period	9 February 2027, the date of the special resolution, to 30 September 2027, the date of the final meeting
Liquidator	LEUNG Chi-wah, certified public accountant, appointed by ordinary resolution on 9 February 2027
Audit	Dispensed with by ordinary resolution of the members under s 255A; the account is the liquidator's statement of receipts and payments

Receipts

Source	HK$	Note
Cash and bank balances at commencement	486,000	Two accounts, closed 14 February 2027
Trade debtors collected	1,240,000	Of HK$1,318,000 booked; HK$78,000 written off as irrecoverable
Stock sold	512,000	Realised at 68% of book value
Plant, equipment and vehicles	968,000	By private treaty, July 2027
Investment property sold	1,890,000	Completed 28 May 2027; no mortgage
Interest received	28,000	On the liquidation bank account
Total receipts	**5,124,000**	

Payments

Payment	HK$	Note
Trade creditors	884,000	Paid in full, 12 May 2027
Accrued expenses	260,000	Rates, utilities, professional fees accrued to commencement
Inland Revenue Department	96,000	Profits tax and salaries tax; tax clearance obtained 22 July 2027
Liquidator's remuneration	168,000	Fixed by the members at the final meeting
Legal fees	82,000	Sale of the investment property and advice on the distribution
Audit and accountancy	46,000	Statement of affairs and final account
Gazette notices, printing and bank charges	8,000	Including the final-meeting notice published 25 August 2027
Total payments	**1,544,000**	Creditors and expenses paid in full — the condition for distributing to members

Distribution to members

Distribution	Per share (HK$)	Total (HK$)
Interim distribution, paid 30 June 2027	1.50	150,000
Final distribution, declared at the final meeting and paid 12 October 2027	34.30	3,430,000
Total distributed — 100,000 ordinary shares of HK$1 each	**35.80**	**3,580,000**
Surplus as certified in Form NW1 on 12 January 2027	—	3,580,000

The return	The account and a return of the holding of the final meeting on 30 September 2027 and its date, filed with the Registrar on 5 October 2027, within the week
Signed	LEUNG Chi-wah, liquidator, 30 September 2027; the account laid before the meeting and explained
What follows	Dissolution three months after the account and return are registered — 5 January 2028

The distribution is the proof that the route was the right one: members are paid only after every creditor and every expense, and the total returns to the surplus certified in NW1 to the dollar · the account and the return travel together — the return without the account is an incomplete filing · a discrepancy between the certified surplus and the amount distributed is the thing the Registrar and the members will ask about, so reconcile it before the final meeting rather than after · per-share figures are what the members read; the total is what the return records

Proof of debt — the creditor's form	**Specimen · example only**
Company in liquidation	Sunfield Construction Limited (in liquidation)
Creditor	Wing Tai Printing Company Limited, of 5th Floor, 33 Tai Yau Street, San Po Kong
Debt	HK$87,500 for printing and site signage supplied between March and June 2026
Particulars	Invoices WT-1180 to WT-1187, copies attached; no payment received; no security held
Wages element	None — this is a trade debt, so the HK$35 fee applies
Fund payments	No payment received from the Protection of Wages on Insolvency Fund
Declaration	Signed by a director, declaring the statement of account to be true and the debt unpaid
Fee	HK$35 filing fee; waived where the claim is HK$250 or less or consists of employees' wages

Prove the whole debt, including interest if the contract allows it · attach the invoices and the statement of account, and say if any part has been paid · a proof filed without the fee is not admitted for voting at the first meeting

7 Timelines and reminders

Every clock in one place

Event	Time allowed	Runs from
Statutory demand — pay, secure or compound	3 weeks	Service
Copy of filed documents to the Official Receiver and the Chief Bailiff	24 hours	Filing in court
Affidavit verifying the petition	4 days	Filing the petition
Advertise the petition	7 clear days before the hearing	Hearing date
Directors' statement of affairs	28 days	Appointment of provisional liquidator or the order
First meetings of creditors and contributories	3 months	The winding-up order
Preliminary report to the court	As soon as practicable	Receipt of the statement of affairs
Report of the first meetings, Form 24	As soon as possible after the meetings	The later of the two meetings
First meeting of the committee of inspection	6 weeks (s 206A(2))	The later of the liquidator's appointment and the committee's appointment
Six-monthly account and report to the Official Receiver	Every 6 months until release	The winding-up order
Summary of the accounts to creditors and contributories	As soon as practicable	The Official Receiver's confirmation
Objection to the liquidator's release	21 days	Notice of intention to apply
Dissolution after certificate of release	2 years	Registration of the certificate (s 226A)
Certificate of solvency	Within the 5 weeks before the resolution	Date of the resolution
Notice of the voluntary resolution	15 days	Passing the resolution
Liquidator's notice of appointment, Form NW3	15 days	Appointment
Creditors' meeting in a CVL	Not later than 14 days after the members' meeting	Members' meeting
Notice of the creditors' meeting to creditors	7 days	The meeting
Final meeting — notice	1 month	The meeting
Annual meetings where the winding up continues past a year	End of each year, or within 3 months after it	Commencement of the winding up
Return of the final meeting	1 week	The meeting
Dissolution after the return is registered	3 months	Registration
Deregistration: NDR1 after the Notice of No Objection	3 months	Issue of the notice

REMINDERS WORTH PINNING UP

- **Deposit before presentation.** No Official Receiver's receipt, no petition — the Registrar will not receive it.
- **Advertise early, not on the last day.** Seven clear days means seven whole days between the advertisement and the hearing; a missing newspaper means an adjournment and wasted costs.
- **Both languages.** One Chinese and one English daily, plus the Gazette. A single advertisement is a requisition waiting to happen.
- **The petition date is the date that matters.** Everything after it is void or requires leave.
- **Tell the directors immediately.** Their powers stop, the statement of affairs is due in 28 days, and failure to deliver it is an offence carrying a fine of up to HK$50,000 and a daily default fine.
- **Accounting records must exist for the two years before winding up.** Their absence is itself an offence, and it is the point the Official Receiver presses hardest at interview.
- **Every document says "in liquidation".** Invoices, orders, letters — without it the officers commit an offence.
- **Disqualification is real.** The court can disqualify a director for up to 15 years on the Official Receiver's application.

8 The committee of inspection, and what the liquidator must report

Two things sit between the creditors and the money after the order: a committee of inspection, if the first meetings decide they want one, and a set of reporting duties that runs from the first month to the release. The committee is the one people describe from memory and get wrong — the creditors do not appoint it, and it cannot act until the court has made the order appointing it.

How it comes into being. Section 206 does not let the creditors' meeting appoint a committee on its own. The creditors and the contributories each decide, separately, whether an application should be made to the court to appoint a committee of inspection to act with the liquidator, and who should sit on it; the court gives effect to those determinations and resolves any disagreement between them (s 206(1)–(2)). By default the committee has not fewer than 3 and not more than 7 members (s 206(3)), and it must consist of creditors and contributories in the proportions their meetings agree, or the proportions the court fixes (s 206(5)); the liquidator may apply to the court to vary the minimum or maximum number of members (s 206(4)). The court can also move directly: on the application of the Official Receiver, a provisional liquidator or the liquidator, it may appoint members, remove one or fill a vacancy without going back to the meetings (s 227B). Until the order is made, a committee "elected" at the meeting has no power to sanction anything.

The committee in practice

Point	What the law requires	Source
First meeting	Within 6 weeks of the later of the liquidator's appointment and the committee's appointment. The liquidator fixes the time and place.	s 206A
Notice of meetings	5 days in writing; 10 days where the meeting is held by remote attendance. Saturdays and general holidays do not count.	s 206A
A member asks for a meeting	The liquidator must call it within 21 days of the written request.	s 206A
Quorum and voting	A majority of the whole committee must be present before it can act; decisions are by a majority of those present.	s 207(3)
Minutes	The liquidator keeps all minutes, proceedings and resolutions with the records of the liquidation.	r 158
Vacancies	Resignation in writing, bankruptcy, five consecutive absences without excuse, or removal by resolution of a properly noticed creditors' or contributories' meeting.	s 207(4)–(6)
Filling a vacancy	The liquidator calls the relevant meeting promptly — unless the court dispenses with it, or at least three members remain and the majority of them agree it is unnecessary.	s 207(7), (7A) and (7B)

What the committee can and cannot do. It sanctions the liquidator's exercise of the powers in Parts 1 and 2 of Schedule 25 — paying a class of creditors in full, making compromises with creditors or contributories, and carrying on the company's business so far as is necessary for a beneficial winding up (s 199(2)). It gives directions on the administration of the estate, though a resolution of the creditors or contributories takes priority over those directions (s 200). It fixes the liquidator's remuneration, and where there is no committee the fee scale applies instead (r 146). It sanctions a call on contributories, on 7 days' notice of the proposed amount and purpose (r 74). It audits the cash book at least every three months, and must be given the record of proceedings, the cash book and the vouchers at least that often (rr 159, 161). What it cannot do is appoint or remove the liquidator — the court does that on the meetings' determination (s 194) — or override a resolution of the creditors. Where no committee is appointed, the functions that would fall to it go to the court and may, subject to the court's directions, be exercised by the Official Receiver (r 198).

What the liquidator must report, and when

Report	Deadline	What is filed, and with whom
Preliminary report to the court	As soon as practicable after the statement of affairs is received — or after the court dispenses with it. There is no fixed number of days.	No prescribed form: issued, subscribed and paid-up capital, estimated assets and liabilities, the causes of failure if the company has failed, and whether further inquiry is desirable into its promotion, formation or the conduct of its business (s 191(1))
Further report	Whenever the liquidator or the Official Receiver thinks fit	Narrative report to the court on fraud in the promotion or formation, or the conduct of officers (s 191(2), r 49)
Result of the first meetings	As soon as possible after the creditors' and contributories' meetings	**Form 24**, filed with the court (r 45) — including whether a committee of inspection is to be applied for, and who is proposed
Six-monthly account and report on the position of the liquidation	At 6 months from the **winding-up order**, then every 6 months until release; immediately once the assets are fully realised and distributed	Accounts in **Form EA/L-156** with the cash book in **Form EA/L-157** and the committee's audit certificate, to the Official Receiver; the position report in the form the Official Receiver directs (r 162)
Summary of the accounts to creditors and contributories	As soon as practicable after the Official Receiver confirms the summary conforms with the accounts	The summary, sent to every creditor who has proved and every contributory (r 165)
Summary of the statement of affairs	As soon as practicable after the statement is filed	Sent to creditors and contributories, with the causes of failure (r 111)
Notice of intention to apply for release	Before the application; 21 days to object	Notice with a summary of all receipts and payments, to creditors who have proved and to contributories (s 205, r 189)
Anything else the Official Receiver asks for	The deadline stated in the requisition	The account, vouchers, books or information; the Official Receiver may at any time require an account of the liquidator's receipts and payments (s 203) and takes cognizance of the liquidator's conduct (s 204)

What the paralegal actually files. The deadlines above become a diary, and these are the entries that catch people out:

- **Form 24, to the court,** after the first meetings — with copies of the notices and the minutes. The meetings feel like the end of the process; the report is what records who was appointed and whether a committee is wanted.
- **The six-monthly account and cash book to the Official Receiver.** Diarise from the date of the *winding-up order*, not the date the liquidator was appointed: if the liquidator took over in month three, the first account is still due at month six (r 162).
- **The committee's audit certificate with each account.** If there is a committee and the cash book has not been audited within the last three months, the account is not ready to go (rr 161, 162).
- **The summary to creditors and contributories** once the Official Receiver has confirmed it (r 165) — and the earlier summary of the statement of affairs at the start (r 111).
- **Committee papers:** 5 days' notice of each meeting (10 by remote attendance), a requested meeting called within 21 days, and the minutes and resolutions into the liquidation record (s 206A, r 158).
- **An application to fill a vacancy** where fewer than three members remain, unless the court has dispensed with it (s 207).
- **The release notice with the receipts and payments summary,** and a diary note for the 21-day objection window (s 205, r 189).

THE TWO TRAPS

- **No court order, no committee.** The first meetings only decide whether to apply. Until the court appoints, the members have no power to sanction a compromise, fix remuneration or approve a call — a resolution of the "committee" taken early is worth nothing.
- **The six-month clock runs from the order.** Accounts are due at six months from the winding-up order and every six months after, not from the liquidator's appointment, and not once a year.

9 Worked examples

Example 1 — a creditor's petition on a HK$186,400 debt Guided example	
Day 0 — 6 October 2026	Statutory demand served by hand at the registered office; the 21 days expire on 27 October.
Day 21 — 27 October	No payment, no proposal. Diarise the decision point: petition, or negotiate, or write off.
Day 27 — 2 November	Deposit HK$11,250 to the Official Receiver; present Form 3 at the High Court Registry with the HK$1,045 fee; hearing fixed for 9 December.
Day 27, same day	Copies of the filed documents to the Official Receiver and the Chief Bailiff, within 24 hours.
Day 30 — 5 November	Affidavit verifying the petition (Form 7) sworn and filed, within the 4 days.
By 1 December	Advertised in the Gazette and in one Chinese and one English daily, giving 7 clear days before the 9 December hearing (2 to 8 December).
9 December	Hearing. Order, adjournment, or dismissal with costs.
Statutory outlay	**HK$12,295** — HK$1,045 court fee plus HK$11,250 deposit. Advertising, service and the petitioner's own solicitors' costs are extra.
What the client must understand	The deposit is not a fee paid to the court and it does not buy priority: it funds the Official Receiver's work. A creditor who petitions becomes an unsecured creditor like any other, and pays the costs of a petition that may produce nothing.

Set the whole sequence as one calendar at the outset — demand, expiry, presentation, affidavit, advertisement, hearing · the petition is a debt-collection threat as much as a remedy, and many are withdrawn on payment with the petitioner paying the Official Receiver's costs

Example 2 — a members' voluntary winding up of a dormant subsidiary Guided example	
Week 1 — 12 January 2027	Board meeting: full inquiry into affairs; certificate of solvency NW1 signed, with the statement of assets and liabilities at 31 December 2026.
Week 4 — 9 February	Extraordinary general meeting on 14 days' notice; special resolution to wind up and ordinary resolution appointing the liquidator. The 5-week window from 12 January closes on 16 February, so this is inside it.
Week 5 — 18 February	NW1 and the certified resolution filed with the Registrar, within 15 days. Notice of the resolution published.
Week 6 — 23 February	Form NW3 filed, the liquidator's appointment notified within 15 days.
Months 1 to 6	Assets realised, creditors paid in full, tax clearance obtained from the Inland Revenue Department — the usual cause of delay in an MVL.
Final stage	Notice of the final meeting published 1 month ahead; account laid before members; return filed within 1 week.
Dissolution	3 months after the return is registered.
Realistic duration	**6 to 9 months** for a clean dormant company; longer where there is property to sell or a tax position to settle, which is why the certificate allows up to 12 months.
Cost	No court fee. NW1 and NW3 are Companies Registry form filings; the real cost is the liquidator's remuneration and the accountancy work, not the filing.

Check the company is actually dormant: no bank balance, no lease, no claim, no staff · if there is a surplus, it is distributed to members, so get the members' tax position looked at before the final distribution · an MVL is not a way to avoid a creditor; if one is paid late and in full, the certificate may still be honest, but if the company cannot pay, it is a CVL

Example 3 — proofs admitted, cut down and rejected, and a dividend of 24 cents Guided example

Sunfield Construction Limited (HCCW 2345/2026), the company whose statement of affairs is set out above. Realisations came in at the estimated HK$1,294,000, the preferential claims were paid in full, and the liquidator has to deal with eight proofs of debt. Four of them need adjusting.

The proofs, and how each was dealt with

Creditor	Claimed (HK$)	Admitted (HK$)	Why
Great Harbour Logistics Limited	198,400	186,400	**Partly admitted.** The debt is HK$186,400; the extra HK$12,000 is interest charged after the commencement of the winding up, which is not provable
Kowloon Concrete Limited	214,000	174,000	**Partly admitted.** HK$40,000 relates to deliveries in November and December 2026 that the site records do not support and no order authorised — rejected
Wing Tai Printing Company Limited	87,500	87,500	**Admitted in full**, with invoices and signed delivery notes
City Electrical Supplies Limited	60,300	Nil	**Rejected.** Paid in full by the company on 2 December 2026; the proof duplicated a debt already discharged, and the liquidator's bank statements show the payment
Hang Seng Bank — deficiency after valuing its security	180,000	180,000	**Admitted.** The fixed charge over plant produced HK$620,000 against a debt of HK$800,000; the balance ranks as an unsecured claim
CHAN Wai Ming — director's loan	250,000	250,000	**Admitted as unsecured.** No charge was created or registered, so there is nothing to rank ahead of the other creditors
Sundry trade creditors — nine accounts	21,800	21,800	**Admitted** after the statements were checked
Audit and secretarial fees	42,000	33,000	**Partly admitted.** HK$9,000 was work the liquidator commissioned after the order: that is an expense of the liquidation, paid in priority, not a provable debt
Totals	**1,054,000**	**932,700**	HK$121,300 rejected or reclassified

What is available for the unsecured creditors

Step	HK$
Total realisations	1,294,000
Less: proceeds of the charged plant, paid to the secured creditor	(620,000)
Less: expenses of the liquidation — liquidator 128,000, legal 46,000, sundry 26,000	(200,000)
Less: preferential claims — wages 186,000, MPF 24,000, holiday pay 38,000	(248,000)
Available for unsecured creditors	**226,000**
Divided by admitted unsecured claims	÷ 932,700
Rate	**24.23 cents in the dollar — declared at 24 cents**

The dividend at 24 cents

Creditor	Admitted (HK$)	Dividend (HK$)
Great Harbour Logistics Limited	186,400	44,736
Kowloon Concrete Limited	174,000	41,760
Wing Tai Printing Company Limited	87,500	21,000
Hang Seng Bank — deficiency	180,000	43,200
CHAN Wai Ming — director's loan	250,000	60,000
Sundry trade creditors	21,800	5,232
Audit and secretarial fees	33,000	7,920
Total paid	**932,700**	**223,848**
Rounding residue retained — the rate is rounded down, not up	—	2,152

Three lessons in one table: a proof is admitted for the balance only, and the balance is decided on documents, not on the creditor's arithmetic · interest stops at commencement, and work commissioned by the liquidator is an expense rather than a debt · the rate is worked out on admitted claims — 226,000 over 932,700, not over the 1,054,000 claimed — and rounded down, because paying 24.23 cents would overdraw the estate. The rejected creditor's remedy is to apply to the court within the time stated in the notice of rejection; the residue is kept for a supplemental dividend or the costs of closing the estate.

10 What goes wrong

- **Deregistration used for a company with assets.** The Registrar can refuse, and a struck-off company with a bank balance means a restoration application and a wasted year.
- **Petition presented inside the 21 days.** The presumption of insolvency has not arisen; the petition is premature and costs follow.
- **No proof of service.** The demand is only as good as the evidence that it reached the registered office.
- **Advertisements in the wrong newspapers, or too late.** Both languages, seven clear days, and the company name exactly as registered.

- **Certificate of solvency signed too early or by the wrong people.** It must be issued within 5 weeks before the resolution, by the directors or a majority of them, and it is ineffective outside that window.
- **NW1 filed after the resolution.** The certificate has to reach the Registrar no later than the resolution does.
- **Liquidator appointed without consent.** The appointment fails and the resolution has to be redone.
- **Directors keep trading.** After the order their powers stop; contracting on behalf of the company afterwards is a personal exposure and often an offence.
- **Records missing.** Two years of accounting records must exist; if they do not, expect prosecution and a disqualification application.
- **Final meeting notice too short.** One month, published — not one month posted to members.

11 Checklist

PRINT THIS

- Route confirmed: MVL, CVL, compulsory, or deregistration — with the solvency evidence to support it
- Company search obtained: registered office, directors, charges, current status
- Statutory demand served at the registered office, with proof of service on file
- Official Receiver's deposit of HK$11,250 paid and receipt obtained
- Petition (Form 2 or 3) presented with the HK$1,045 fee; hearing date diarised
- Copies of filed documents to the Official Receiver and the Chief Bailiff within 24 hours
- Affidavit verifying the petition filed within 4 days
- Advertisement booked: Gazette plus one Chinese and one English daily, 7 clear days before the hearing
- Sealed copy served on the registered office
- Provisional liquidator considered — if it is needed, the HK$3,500 is deposited before the order is made, not after
- Directors told their powers have stopped, and the 28-day statement of affairs diarised
- MVL only: NW1 issued within 5 weeks, filed with the resolution within 15 days; NW3 within 15 days of appointment
- CVL only: creditors' meeting within 14 days, notices 7 days ahead, statement of affairs laid before it
- Every invoice, order and letter marked "in liquidation"
- Committee of inspection: application to court after the first meetings, and the first committee meeting within 6 weeks of the later appointment
- Form 24 filed with the court after the first meetings
- Six-monthly account and cash book (EA/L-156 and EA/L-157) to the Official Receiver, diarised from the winding-up order
- Final meeting: notice published 1 month ahead; account and return filed within 1 week
- Dissolution date diarised: 3 months after the return, or 2 years after the certificate of release

12 Sources

- Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap 32): ss 177 to 179 (grounds, standing and security for costs), 184 (commencement of a court winding up), 186 (no proceedings without leave), 190 (statement of affairs), 193 and 194 (the provisional liquidator, powers and duties, and the Official Receiver's role on the order), 228 to 248 (voluntary winding up, the creditors' nominee, annual meetings and the final meeting), 191 (preliminary and further reports to the court), 199 and 200 (sanction and directions), 203 (accounts the Official Receiver may require) and 204 (the Official Receiver's control over liquidators), 205 (release), 206, 206A and 207 (the committee of

inspection — appointment, meetings, quorum and vacancies), 227B (court appointment and removal of committee members), 253 (notice of appointment), 271 to 275 (offences), 280 (invoices and letters marked “in liquidation”).

- Companies (Winding-up) Rules (Cap 32H): rr 3B and 3C (statutory demand, Form 1A), 22 and 22A (form of petition; the HK$11,250 deposit with the Official Receiver), 23A (copies to the Official Receiver and the Chief Bailiff within 24 hours), 24 (advertisement, 7 clear days), 25 (service), 26 (affidavit verifying within 4 days), 28(1A) (further deposit of HK$3,500 on a provisional liquidator), 39 (statement of affairs, Form 23, in duplicate), 80 (proof of debt, Form 63A), 45 (report of the first meetings, Form 24), 49 (form of a further report), 74 (sanction of a call), 106 (first meetings within 3 months), 146 (remuneration), 158 to 165 (record, cash book, the committee's audit and the six-monthly accounts), 189 (notice of intention to apply for release), 198 (committee functions where there is none), and the Appendix forms, including Forms 1A, 2, 3, 4, 7, 8, 9 and 63A.
- Official Receiver's Office, *Simple Guide on Compulsory Winding-up of Companies* (deposit, court fee, 24 hours, 4 days, 7 clear days, 28 days, 3 months, 21 days, 2 years); and its notice of the forms specified for liquidators' accounts and cash books (EA/L-156 and EA/L-157); *Fees and Charges* (Companies (Fees and Percentages) Order, Cap 32C — High Court petition fee HK$1,045, proof of debt HK$35 waived for sums of HK$250 or less and for employees' wages).
- Companies Ordinance (Cap 622) s 750 and s 751 (deregistration); Companies Registry, *Deregistration of a Defunct Solvent Company* and the fee schedule (NDR1, HK$420).
- Companies Registry forms NW1 (certificate of solvency) and NW3 (notice of appointment of liquidator or provisional liquidator).

PART VI

The law of obligations — contract, tort and restitution

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The law of obligations

CONTRACT, TORT AND RESTITUTION

This page is the framework the rest of the desk assumes: how an obligation arises, what discharges it, what remedy follows, and how long you have. The civil procedure page takes the claim from writ to enforcement; this page is what has to be proved before any of that begins.

THE THREE QUESTIONS THAT DECIDE THE FILE

Which obligation? A claim in contract needs a contract, a term and a breach. A claim in tort needs a duty, a breach and damage. A claim in restitution needs an enrichment that the law says is unjust. Plead the wrong one and the limitation period, the measure of damages and the defences all change.

Who promised what? A representation that induced a contract is not a term of it; a term in a standard form may be excluded by statute; a statement by an agent may bind the principal or may not. Read the document before you characterise the promise.

When did time start? Six years for contract and tort, three years for personal injury, twelve for a deed — counted from the breach, the damage or the execution, not from when the client noticed.

1 Three sources of obligation

What each source requires, and what it gives

	Contract	Tort	Restitution
Arises from	A promise the law will enforce — offer, acceptance, consideration, intention, certainty	A duty imposed by law, independent of any promise — care, not to trespass, not to defame	A benefit transferred without a basis the law recognises, or a basis that has failed
Prove	The contract, its terms, performance or breach, and loss	Duty, breach, causation, damage of a kind the law recognises	Enrichment, at the claimant's expense, and a recognised ground of restitution
Usual remedy	Damages for the expectation — put the claimant where performance would have put him — or specific performance	Damages to restore the claimant to the position before the wrong	Repayment of the value received, or a quantum meruit for work done
Typical file	Unpaid invoices, defective goods, a broken sale and purchase, a service not delivered	Personal injury, professional negligence, a collapsed building, a defamatory article	Money paid under a mistake, a deposit on a failed transaction, work done without a contract
Limitation	6 years from breach; 12 years if by deed	6 years; 3 years for personal injury	6 years, though the start date is often the dispute

The same facts often support two or three claims at once, and that is a pleading decision, not a labelling one. A solicitor who negligently drafts a will can be sued in contract by the client and in tort by the disappointed beneficiary — different claimants, different limitation dates, different defences.

2 Forming a contract

Hong Kong contract law is common law, inherited through Article 8 of the Basic Law and unmodified by any general code. The elements are familiar; the traps are not.

The five elements, and where each one fails

Element	What satisfies it	How it fails
Offer	A definite promise on stated terms, capable of acceptance without further negotiation	An invitation to treat — a price list, a shop display, a tender invitation, an advertisement. There is no contract until someone offers
Acceptance	Unqualified agreement, communicated to the offeror	A counter-offer destroys the original offer. Silence is not acceptance. A "yes" that adds a term is a new offer
Consideration	Something of value moving from each side — a promise, a payment, forbearance	Past consideration. A promise to do what one is already bound to do. A nominal sum recited but never paid
Intention	The parties intended legal relations	Family and social arrangements, and letters of comfort that say they are not binding
Certainty	Terms certain, or capable of being made certain — a formula, a market price, an arbitration	"Subject to contract", an agreement to agree, a price "to be negotiated"

Two Hong Kong qualifications matter in practice. First, "subject to contract" is effective: negotiations conducted on that basis do not bind, and the later formal document is the contract. Second, an electronic contract is made when acceptance is received in the offeror's system, and the Electronic Transactions Ordinance (Cap 553) puts electronic records and signatures on the same footing as writing, subject to the exceptions in its Schedule 1 — which include wills, trusts and conveyances.

3 Terms, exemption clauses and the statutory controls

What a clause is, and what can be done about it

Clause	Legal character	Control
Condition	A term so important that breach entitles the innocent party to terminate and claim damages	Nothing to control — it is the bargain
Warranty	A term whose breach sounds in damages only	Nothing to control
Intermediate term	Termination only if the breach deprives the innocent party of substantially the whole benefit	The argument is usually about which category applies
Exemption or limitation clause	Excludes or caps liability	Must be incorporated before the contract is made, and construed strictly against the party relying on it
Liquidated damages	A genuine pre-estimate of loss	If it is a penalty — a threat to secure performance — it is unenforceable, and only the real loss is recoverable
Entire agreement clause	Records that the document is the whole agreement	Does not defeat a claim in misrepresentation for a statement outside it, whatever the clause says

The Control of Exemption Clauses Ordinance (Cap 71) does the work that the common law cannot. A clause excluding liability for death or personal injury caused by negligence is void. A clause excluding or restricting liability for other negligence, or for breach of the implied terms in a consumer contract, is subject to the requirement of reasonableness. The Sale of Goods Ordinance (Cap 26) implies the terms that make a sale work — title, description, fitness for purpose, merchantable quality — and the parties cannot exclude those in a consumer sale.

THE INCORPORATION RULE IN ONE LINE

An exemption clause does nothing unless it was part of the contract before it was made: a term on the back of an invoice that arrives after the goods is too late, and a term in a document the other side never saw is not a term at all.

4 Breach and remedies

- **Identify the term broken**Condition, warranty or intermediate term — because only a breach of condition, or a sufficiently serious breach of an intermediate term, allows termination.
- **Decide whether to terminate**Termination is communicated, brings future obligations to an end and does not destroy the right to damages for what has already happened. Elect quickly: affirm the contract and the right to terminate is lost.
- **Measure the loss**Expectation loss for contract — what performance would have been worth. Reliance loss where expectation cannot be proved. Restitution where the contract has been wholly undone.
- **Apply remoteness**The loss must arise naturally, or be within the parties' contemplation at the time of contracting. Consequential losses need to be pleaded as such.
- **Mitigate**The claimant must take reasonable steps to reduce the loss; what he fails to avoid is not recoverable, and what he spends reasonably doing so is.
- **Consider equity**Specific performance for land and unique goods; an injunction to restrain a breach of a negative covenant; rescission to unwind a contract induced by misrepresentation.
- **Check for a cap**A limitation clause, a liquidated damages figure, or a contractual notice requirement that has not been complied with.

5 When the contract is not the whole story

Vitiating factors — what they defeat, and what they give back

Factor	The test	Remedy	The trap
Misrepresentation	A false statement of fact that induced the contract — not opinion, not silence, unless there is a duty to disclose	Rescission, and damages where the statement was made fraudulently or negligently, or where it became a term	Rescission is lost once the contract is affirmed, the parties cannot be restored, or a third party has acquired rights
Mistake	A fundamental mistake about the subject matter or the identity of the other party, shared or induced	Rescission in equity, or rectification of the document	Common mistake is narrow: a bad bargain is not a mistake
Duress	Pressure that leaves no practical alternative — threats to the person, goods or economic interests	The contract is voidable	Lawful commercial pressure is not duress; the threat must be illegitimate
Undue influence	Abuse of a relationship of trust and confidence — presumed in certain relationships, proved otherwise	Voidable, with restitution of benefits	The burden shifts to the influencer to show the transaction was free
Unconscionability	One party takes advantage of the other's weakness at a price that shocks the conscience	Relief in equity, often setting aside or varying	Rare, and usually pleaded alongside undue influence
Illegality	Performance is illegal, or the contract is formed for an illegal purpose	The contract is unenforceable	The court will not assist a party who relies on his own illegality

6 Tort: the duties the law imposes

Negligence is the workhorse. The test is still the three-part one: a duty of care owed, a breach of the standard of the reasonable person in that position, and damage caused that is not too remote. In Hong Kong the duty question is answered by precedent and by the incremental approach, not by a free-standing test of fairness.

The torts that turn up in ordinary practice

Tort	What must be proved	Where it is used
Negligence	Duty, breach, causation, damage	Personal injury, property damage, professional negligence, defective work
Occupiers' liability	The occupier's duty of care to visitors under the Occupiers Liability Ordinance (Cap 314), in place of the common law rules	A fall in a shopping mall, a defective staircase in a factory
Nuisance	Substantial and unreasonable interference with the use and enjoyment of land	Noise, fumes, water, construction vibration
Trespass	Direct, intentional interference with land, goods or the person, without lawful justification	Entry on land, retention of goods, false imprisonment
Conversion and detinue	Dealing with another's goods inconsistently with his right to possession, or refusing to return them	Hire purchase disputes, goods held by a repairer, a bank's assertion of a lien
Defamation	Publication of a defamatory statement about the claimant, to a third party; defences under the Defamation Ordinance (Cap 21)	Media, online reviews, references, statements to regulators
Deceit	A false representation made knowingly, or recklessly, with intent to induce reliance	Fraudulent inducement, and claims that survive a contractual exclusion clause
Economic torts	Inducing breach of contract, conspiracy, intimidation, unlawful interference	Poaching a supplier's staff or customers, pressure on a counterparty

Personal injury claims carry the three-year period in section 27(4) of the Limitation Ordinance, and the court has a discretion to extend where the facts were not known and could not reasonably have been. Contributory negligence reduces the damages by the claimant's share of responsibility; it does not defeat the claim. A claim under the Fatal Accidents Ordinance (Cap 22) belongs to the dependants, and is separate from the estate's claim for the deceased's own losses.

7 Restitution: when nobody promised anything

Restitution asks whether the defendant has been enriched at the claimant's expense in circumstances that the law treats as unjust. The recognised grounds are a closed but growing list: a mistake, a failure of basis, duress, undue influence, exploitation of weakness, and the discharge of another's liability.

The restitution claims a paralegal will actually see

Claim	Typical facts	What defeats it
Money paid under a mistake	A double payment, a payment to the wrong account, an overpayment on an invoice	A change of position by the recipient, or a valid obligation to pay
Failure of basis	A deposit on a transaction that never completed; a payment for goods never delivered, where there is no contract to sue on	An entire contract that has been partly performed, or a contract that governs the consequences
Quantum meruit	Work done at the defendant's request without a concluded contract on price	A contract that covers the work, or free acceptance that cannot be shown
Recovery of benefits obtained by undue influence	A gift or transfer procured by pressure within a relationship of trust	Change of position, or a third party who took in good faith for value

8 Limitation: the date that decides the file

Limitation Ordinance (Cap 347) — the periods that matter

Claim	Period	Time runs from
Contract — simple contract	**6 years**	The breach, not the date of the contract or the date the loss was noticed
Contract — by deed (s 4(3))	**12 years**	The breach
Tort — general	**6 years**	The act, or the date damage is suffered if later
Tort — personal injury (s 27(4))	**3 years**	The injury, with a discretion to extend for latent damage
Recovery of land	**12 years**	Adverse possession begins, or the right to recover accrues
Recovery of money — judgment debt	**12 years**	The date of the judgment
Enforcement of a judgment — writ of execution	Leave needed after **6 years**	Order 46, rule 2 — a separate rule from limitation
Defamation	**1 year**, with a discretion to extend	Publication, subject to the Defamation Ordinance

THREE THINGS THAT RESTART THE CLOCK, AND ONE THAT DOES NOT

A written acknowledgment of the debt, signed by the debtor, restarts the period. A part payment restarts it as to the whole of the debt where the payment is made on account of it. A claim made in a second contract to pay a time-barred debt revives it. What does *not* stop time is a letter before action, negotiation, or a promise to pay that is not in writing.

9 The documents: a demand, a claim, a defence Obligations produce three documents before a court sees anything: a letter before action that sets out the claim, a statement of claim that pleads it, and a defence that answers it. The court forms are on the civil procedure page; these are the works that go behind them. Letter before action — a contract debt, with the limitation date statedSpecimen · example only From and toOur client Kinetic Engineering Limited to Sunfield Construction Limited, 8/F, Kin Ho Industrial Building, Tuen Mun — by email and by post The contractSupply agreement dated 3 February 2026 for precision components, 30-day payment terms, Hong Kong law and the courts of the HKSAR The debtThree invoices — HI-2026-041 for HK$1,120,000, HI-2026-052 for HK$980,000 and HI-2026-061 for HK$750,000 — delivered and accepted, unpaid Notice givenTwo reminders sent, on 14 May and 2 June 2027, and a telephone call on 20 June in which your Ms Lo acknowledged the debt but offered no date for payment The demandPayment of HK$2,850,000, contractual interest at 1% a month from each due date, and costs, by 14 August 2027 — 21 days from the date of the letter The consequenceA writ will be

issued without further notice, together with an application for summary judgment under Order 14, and interest and costs will be added LimitationSix years from each breach — the earliest invoice fell due on 5 March 2026, so the claim is in time until 5 March 2032, and the letter says so EnclosuresCopies of the three invoices, the delivery notes signed by your site supervisor, and the statement of account Without prejudiceA separate paragraph, marked without prejudice, offering 60 days to pay by instalments with interest waived if paid on time A letter before action is a limitation and costs document as much as a demand · state the sum, the interest, the deadline and the consequence · keep the without-prejudice offer in a separate letter if you want to be able to put the open letter in evidence Statement of claim — breach of contract, with the elements numberedSpecimen · example only HeadingDCCJ 5678/2027 — Kinetic Engineering Limited (plaintiff) v Sunfield Construction Limited (defendant) 1. The partiesThe plaintiff is a company carrying on business as a supplier of precision components; the defendant is a construction contractor 2. The contractBy a written agreement dated 3 February 2026 the plaintiff agreed to supply, and the defendant to buy, the components specified in Schedule 1 at the prices there stated, payment within 30 days of invoice 3. Express termsClause 4: payment within 30 days. Clause 9: interest at 1% a month on overdue sums. Clause 12: Hong Kong law and jurisdiction 4. Implied termsThat the defendant would pay the price within the time agreed, and that it would do all things necessary to enable the plaintiff to perform — pleaded because clause 6 made delivery conditional on site access 5. PerformanceThe plaintiff delivered the components on 10 March, 2 April and 5 May 2026; each delivery was accepted without qualification and signed for by the defendant's site supervisor 6. BreachThe defendant has failed to pay the three invoices, or any part of them, despite written demands dated 14 May and 2 June 2027 7. LossHK$2,850,000 in unpaid invoices, interest of HK$342,000 to the date of the writ under clause 9, and continuing interest at the judgment rate 8. LimitationThe claim is brought within six years of each breach (Cap 347, s 4(1)(a)) PrayerThe sum, interest, costs, and such further relief as the court thinks fit — with a statement of truth signed for the plaintiff One paragraph per element, so the defence cannot say it did not know the case · plead the term relied on, not the

whole contract · the statement of truth is mandatory (O.41A) and a pleading without it may be struck out Particulars of negligence — the schedule that carries a tort claimSpecimen · example only HeadingHCPI 884/2027 — LEUNG Wai Shan (plaintiff) v Golden Peak Property Management Limited (1st defendant) and Shun Hing Maintenance Company Limited (2nd defendant) The accident8 August 2024, at about 7.40 pm, the plaintiff fell on the common staircase of 22 Fort Street, North Point, when the handrail gave way DutyThe 1st defendant occupied and managed the building and owed a duty of care to visitors under the Occupiers Liability Ordinance (Cap 314); the 2nd defendant contracted to maintain the handrails and owed a duty to use reasonable care in doing so Breach — allegations(a) failing to inspect the handrail at any time in the preceding 12 months; (b) failing to repair the corroded bracket reported on 3 July 2024; (c) failing to warn; (d) failing to maintain a system of inspection and repair KnowledgeThe defendants knew or ought to have known of the corrosion: the report of 3 July, the quotation for replacement dated 18 July, and the minutes of the management committee meeting of 25 July CausationThe bracket failed under ordinary hand pressure because of corrosion; the plaintiff fell three steps and struck her head on the landing Injury and lossFractured right wrist, head laceration, 14 days in hospital, 9 months off work as a cleaner; loss of earnings HK$216,000, medical expenses HK$48,000, pain and suffering to be assessed Contributory negligenceAnticipated and answered: the plaintiff was holding the handrail because the lighting was poor, and the defendants' own inspection records show the light had failed twice in the previous year LimitationThree years from the injury under s 27(4); the writ was issued on 6 August 2027, two days inside the period Particulars, not conclusions: "failed to inspect" and "the bracket was corroded" are pleadable; "was negligent" is not · plead the documents that show knowledge, because they are what defeats a denial · the three-year date is diarised from the accident, not from the medical report Settlement agreement — full and final, with the tax and costs position statedSpecimen · example only PartiesKinetic Engineering Limited (the claimant) and Sunfield Construction Limited (the defendant), in DCCJ 5678/2027 RecitalsThe claimant issued proceedings for HK$2,850,000 and interest; the defendant denies liability; the parties have agreed to settle

without any admission The sumHK$2,400,000, payable by three instalments — HK$1,000,000 on 30 September 2027, HK$700,000 on 31 October 2027 and HK$700,000 on 30 November 2027 Interest and costsNo interest if paid on time; each party bears its own costs; if any instalment is late by more than 14 days, the whole balance of HK$2,850,000 plus interest becomes immediately payable ReleaseFull and final settlement of all claims arising out of the supply agreement and the three invoices, whether known or unknown ConfidentialityThe terms are confidential, save for disclosure to professional advisers, auditors, regulators and as required by law Default and enforcementOn default the claimant may enter judgment for the balance without further notice, and the agreement is exhibited to the consent summons or the Tomlin order ExecutionSigned by a director of each company, with the company chop, and dated — a settlement agreed in correspondence and never signed is a negotiation, not a compromise The trapA release that is too wide releases claims the client has not thought about; a release that is too narrow leaves the same dispute open under a different label Say what happens on default, in figures · "each party bears its own costs" is a term, so agree it rather than assume it · if the settlement is to stay out of the public file, it must be a Tomlin order, not a consent judgment 10Worked example: damages, mitigation and contributory negligence Assessing a claim — the same facts under contract and under tortSpecimen · example only LEUNG Wai Shan — the schedule the solicitor actually prepares Head of lossContract measure (HK$)Tort measure (HK$)Why they differ Loss of earnings, 9 months216,000216,000Same on both — actual loss Medical expenses48,00048,000Same on both Pain, suffering and loss of amenity0320,000Not recoverable in contract for defective work; recoverable in tort for personal injury Cost of repairing the defective handrail18,0000Contract measures the cost of putting the work right; tort measures the damage to the person Loss of a renewal contract00Too remote on these facts: the client had not told the defendant about it Subtotal282,000584,000The choice of cause of action is worth HK$302,000 Contributory negligence, 25%—−146,000Applies to tort; a contractual claim is not reduced for the claimant's own carelessness in the same way InterestAt judgment rate from the date of breachAt judgment rate from the date of the

writContract interest runs earlier, which is worth pleading Recoverable282,000438,000Before interest and costs Mitigation: the plaintiff took a lighter job at HK$14,000 a month from month 10, and the defendants are credited with that — a claimant who does not mitigate recovers nothing for what he could have avoided · the schedule is the document the judge works from, so make the columns do the arguing 11Fees and timeline What a claim costs to start, and when each step falls ItemAmount or timingNotes Letter before actionNo feeBut it sets the costs argument, and a reasonable period to pay is usually 14 to 21 days Sealing a writ — High CourtHK$1,045HK$835 by electronic filing during the concession period Sealing a writ — District CourtHK$630HK$505 electronic; the District Court's limit is HK$3,000,000 Small Claims TribunalFrom HK$20Claims up to HK$75,000; no legal representation without leave Acknowledgment of service14 days from service, no feeThe defence is due 28 days after the time for acknowledging Summary judgment (O.14)No separate filing fee in most casesReturnable before a master; the usual route for an undisputed debt Setting down for trialHK$1,045 HC · HK$630 DCPaid when the case is set down, not when the writ issues Limitation — contract and tort6 yearsFrom the breach, or the damage in tort Limitation — personal injury3 yearsWith a discretion to extend for latent injury Limitation — deed12 yearsA deed is a different limitation from a simple contract, and the difference is often the whole case Official forms There is no "contract claim form". A civil claim is begun by a writ in the form prescribed by the Rules of the High Court or the Rules of the District Court, and the rest of the documents are either prescribed by those rules or drafted freely to their requirements. The documents a money claim needs, and what each costs DocumentWhere the form comes fromFee Writ of summonsAppendix A to the RHC (Cap 4A) or the RDC (Cap 336H) — the prescribed form for the type of claim, taken from the registry, not from an old precedentHK$1,045 High Court · HK$630 District Court to seal Acknowledgment of serviceServed with the writ by the plaintiff, in the prescribed formNo fee; due within 14 days of service Defence, and counterclaim if anyNo prescribed form — drafted to Order 18, with the statement of truth required by PD 5.2No fee; due 28 days after the time for acknowledging service expires

Summons for summary judgment (O.14)No prescribed form; supported by an affidavit verifying the claimNo separate filing fee in most cases Summons for directions (O.25)No prescribed form; the timetabling questionnaire in PD 5.2 followsPer the hearing scale Request for further and better particularsNo prescribed form; PD 5.2 governs the request and the replyNo fee Notice to admit facts, notice to producePrescribed forms in Appendix A (O.27)No fee Setting down for trialNo prescribed form; the request is filed with the bundleHK$1,045 High Court · HK$630 District Court Small Claims Tribunal claimThe Tribunal's own claim form, lodged at the tribunalFrom HK$20; claims up to HK$75,000 The route from demand to judgment Letter before actionState the debt or the breach, the sum claimed, the interest and the date by which payment is required — usually 14 to 21 days. It fixes the date from which costs are argued. Check limitation firstSix years for contract and tort, three for personal injury, twelve for a deed. If the date is close, issue the writ and particularise later — a claim is stopped by issue, not by service. Choose the courtHigh Court above HK$3,000,000, District Court up to that figure, Small Claims Tribunal up to HK$75,000. Costs follow the scale, and the wrong court is a costs penalty. Issue and seal the writFile the writ and pay the sealing fee. A sealed writ is valid for service for 12 months, renewable by order. ServePersonal service on an individual, or service at the registered office of a company. The plaintiff cannot serve personally in most cases; an agent or the bailiff does it. Acknowledgment of serviceFourteen days from service. Silence allows default judgment, but only after the time has expired and on the right form of application. Defence and replyTwenty-eight days after the time for acknowledging expires. A reply, if any, is due 14 days after the defence, and pleadings then close. Directions and discoverySummons for directions, timetable, list of documents, inspection, exchange of witness statements and experts' reports. Trial and enforcementSet down, hear, and if the judgment is not paid, enforce by writ of fieri facias, charging order or garnishee — each with its own fee and its own leave requirement. 12What goes wrong The claim is pleaded in the wrong cause of action. Contract and tort carry different measures of damages and different limitation dates; the worked example on this page is worth HK$156,000 and two years of time. Time is run from the wrong date. Limitation runs

from the breach, not from the invoice, the demand, the admission, or the day the client brought the file in. A letter before action is treated as optional. It is not a formality: it is how the costs argument is won, and how a defendant is given the chance to settle that makes a later offer look unreasonable. The exemption clause is read after the claim is issued. Read it first — Cap 71 voids some clauses outright and subjects others to reasonableness, and the answer may end the file. Rescission is claimed after affirmation. A client who keeps the goods, takes the benefit or delays too long has elected to affirm, and rescission is gone. Mitigation is not documented. A claimant who cannot show what he did to reduce the loss is treated as having failed to do it. A settlement is left in correspondence. An unsigned settlement is an agreement to agree; it has to be signed, or recorded in a consent summons or Tomlin order. Contributory negligence is ignored in the schedule. It is usually the largest single deduction a defendant will argue, and the reply has to be prepared before the schedule is served.

13Checklist Print this Cause or causes of action identified, and the measure of damages chosen deliberately Contract, terms and breach identified by clause number, not by description Exemption clause read and tested against Cap 71 Limitation date calculated from the breach or the damage, and diarised Acknowledgments and part payments checked for a fresh start Letter before action sent with the sum, interest, deadline and consequence stated Without-prejudice offer kept separate from the open letter Witnesses and documents identified before the statement of claim is drafted Loss schedule prepared with mitigation and contributory negligence shown Settlement signed, with the default and costs terms in figures

14Sources Limitation Ordinance (Cap 347), ss 4 (contract and tort, 6 and 12 years) and 27(4) (personal injury, 3 years). Control of Exemption Clauses Ordinance (Cap 71); Sale of Goods Ordinance (Cap 26); Supply of Services (Implied Terms) Ordinance (Cap 457). Occupiers Liability Ordinance (Cap 314); Defamation Ordinance (Cap 21); Fatal Accidents Ordinance (Cap 22); Law Amendment and Reform (Consolidation) Ordinance (Cap 23) on contributory negligence. Electronic Transactions Ordinance (Cap 553), and Schedule 1 for the documents excluded from electronic form. Rules of the High Court (Cap 4A), Order 18 (pleadings) and Order 41A (statements of truth); High Court Fees Rules (Cap 4D) and

District Court (Fees) Rules (Cap 336C). Basic Law, Article 8 — the common law and rules of equity continue in force.

PART VII

Business associations — sole trader, partnership, company and society

Business associations 257

Business associations

BUSINESS AND CORPORATE

The company setup page takes incorporation in detail. This page is the comparison that comes before it: what a sole proprietorship, a partnership, a limited partnership, a company and a society each are, what each costs to start, who is liable when it fails, and how each is brought to an end.

THE MISTAKE THAT COSTS THE MOST

Two people start a business, split the profit, and never sign anything. In law they are partners in an ordinary partnership under Cap 38: each is liable for the other's debts without limit, the partnership dissolves on the death or bankruptcy of either, and there is no register to search because an ordinary partnership is not registered at all. A partnership deed costs less than a month of the disputes it prevents.

1 The five vehicles, compared

Which vehicle, and what follows from it

	Liability	Register	Separate entity	Ends by
Sole proprietorship	The proprietor, personally, without limit	Business Registration Office only	No	The proprietor ceasing business or dying
Ordinary partnership (Cap 38)	Each partner, jointly and severally, without limit	None — no register of ordinary partnerships	No	Dissolution: notice, death, bankruptcy, illegality, or the court
Limited partnership (Cap 37)	General partners without limit; limited partners to the amount contributed	Companies Registry	No	Dissolution under the partnership agreement or by the court
Limited partnership fund (Cap 637)	The fund's liabilities are the fund's; partners are not personally liable	Companies Registry, as an LPF	Yes, a fund with legal personality	Winding up under Cap 637
Company (Cap 622)	Limited to the amount unpaid on shares	Companies Registry	Yes	Deregistration or winding up
Society (Cap 151)	The society's committee and members, depending on the constitution	Societies Officer, Hong Kong Police	No	Dissolution under the constitution, or cancellation

2 Sole proprietorship

The simplest vehicle, and the one with the fewest formalities: no incorporation, no constitution, no annual return. The proprietor and the business are the same legal person, which is the advantage (no filing, no audit requirement for the business itself) and the whole of the risk (every debt is the proprietor's, and the family home is not protected).

Business registration — the only registration a sole trader needs

Item	Detail
Form	Form 1(a) for a sole proprietorship — the application is made to the Inland Revenue Department's Business Registration Office, online through GovHK or on paper
Deadline	Within **1 month** of commencing business
Fee, one year	**HK$2,350** — HK$2,200 registration fee plus the HK$150 levy
Fee, three years	**HK$6,170** — HK$5,720 plus HK$450
Branch certificate	**HK$230** for one year, **HK$658** for three
What it does, and does not, do	It proves the business is registered. It confers no limited liability, no trade mark rights and no company name protection
Renewal	Annual or every three years; the demand note arrives about a month before expiry, and not receiving it is not an excuse

3 Ordinary partnership (Cap 38)

A partnership is the relation between persons carrying on business in common with a view of profit. It needs no writing, no registration and no capital, and it can be created by conduct — which is precisely why it is dangerous.

The rules that apply when nothing is written down

Question	Default rule	Why it matters
How many partners?	An ordinary partnership may not have more than **20 partners**, with exceptions for professional firms such as solicitors and accountants	A 21st partner creates an unregistered company problem rather than a larger firm
Who decides?	By majority, save that a change of the nature of the business needs unanimity	Deadlock, and a partner who acts alone
Profit and loss	Equally, whatever the capital contributed	The partner who put in 90% of the money still takes half
Liability	Jointly and severally liable for the firm's debts, without limit	A creditor may pursue any one partner for the whole
Authority	Every partner is the firm's agent for acts in the ordinary course of business	One partner can bind the firm — and the others — to a contract
Ending	Dissolution on death, bankruptcy, retirement, or notice; the affairs must be wound up and the assets applied	A departing partner remains liable for past debts unless released

An ordinary partnership is not registered, so there is no register to search and no filing to make. What a creditor or a court looks for is the partnership deed, the firm's letterhead, the business registration certificate and the bank mandate — and a firm that has none of them is proved by conduct, which is expensive.

4 Limited partnership (Cap 37)

The limited partnership is the vehicle for an investor who wants to put money in without taking part in management. It must have at least one **general partner** with unlimited liability, and at least one **limited partner** whose liability is capped at the sum contributed and stated on the register.

Registration at the Companies Registry

Item	Detail
Form	**Form 1** — application for registration of a limited partnership; **Form 2** for a notice of change
What the statement must contain	The firm name, the general nature of the business, the principal place of business, the full name of each partner, the term and commencement date, a statement that the partnership is limited, and the sum contributed by each limited partner with whether it was paid in cash
Fee	**HK$340**, plus **HK$8** for every HK$1,000 or part of HK$1,000 contributed by each limited partner
What you get	A certificate of registration of a limited partnership
The danger	A limited partner who takes part in management becomes liable for the firm's debts during the period he does so — the register does not protect him
Also required	The business registration certificate, which is separate from the cap 37 registration and is issued by the Inland Revenue Department

5 Limited partnership fund (Cap 637)

Since 2020 Hong Kong has had an onshore fund vehicle, the limited partnership fund, registered with the Companies Registry and governed by the Limited Partnership Fund Ordinance (Cap 637). It is a fund, not a trading vehicle: it must have at least one general partner and one limited partner, an investment manager licensed or registered with the Securities and Futures Commission, and a custodian, and it has legal personality of its own. Registration is not a company incorporation and the filing obligations are those of the ordinance, not of Cap 622.

6 Company (Cap 622)

A company is a separate legal person: it contracts, owns property, sues and is sued in its own name, and the members' liability is limited to the amount unpaid on their shares. That is the whole reason to incorporate, and it comes with the obligations the rest of this desk sets out — annual returns, registers, resolutions, audited accounts and a company secretary.

What incorporation costs and requires, in one view

Item	Detail
Incorporation fee	**HK$1,545** electronic filing · **HK$1,720** on paper, plus the business registration fee and levy of **HK$2,350**
Minimum structure	At least one director who is a natural person, a company secretary, a registered office in Hong Kong, and a significant controllers register
Annual obligations	Annual return (NAR1) within 42 days of the anniversary, audited accounts, profits tax return, and the registers kept at the registered office
Ending	Deregistration where the company has not traded for three months, or a members' or creditors' voluntary winding up, or a compulsory winding up

Details of every one of these — the incorporation documents, the annual return, the registers and the specimens — are on the company setup, company secretarial and company filings pages.

7 Society and club (Cap 151)

A society is for a purpose that is not a business: a sports club, an owners' association that has not incorporated, a professional body, a charity running without a company. It has no separate legal personality unless it incorporates under another ordinance, so the committee members can find themselves personally liable for the society's debts and leases.

Registration of a local society

Item	Detail
Who applies	The society, in the specified form, to the Societies Officer — an office of the Hong Kong Police Force, not the Companies Registry
Deadline	Within **1 month** of establishment
What the application must contain	The name, the objects, the particulars of the office-bearers, and the address of the principal place of business and of every place owned or occupied by the society
Who signs	**Three office-bearers**
The alternative	An application for exemption from registration, on the same form and within the same month
Branches	A separate application within 1 month of the branch's establishment
The register	The Societies Officer keeps a register which the public may search — the one thing a company-style search cannot give for an unincorporated body

THE QUESTION TO ASK BEFORE ANY OF THIS

Does the club need to hold property, employ staff or sign a lease? If it does, an unincorporated society is the wrong vehicle: the lease will be in the names of the office-bearers personally, and they will change every year. The answer is usually a company limited by guarantee, which is still a company under Cap 622 and carries the same filing obligations.

8 Changing and ending

What has to be notified, and what ending looks like

Vehicle	Change	Ending
Sole proprietorship	Change of business name or address: notify the Business Registration Office; a change of proprietor is a new business	Notify cessation; the certificate lapses and the tax return is filed to the date of cessation
Ordinary partnership	Change of partners: no register, but the deed and the bank mandate must be updated, and notice given to creditors	Dissolution by notice, death, bankruptcy or the court; wind up, pay the debts, distribute the surplus; advertise in the Gazette where the deed requires it
Limited partnership	Form 2, notice of change — a change in the partners or in the sums contributed must be registered	Dissolution under the agreement; the Registrar is notified and the register annotated
Company	ND2A, ND2B, NR1, NAR1 and the rest — 15 days in most cases	Deregistration (no trading for 3 months, no assets or liabilities), or a voluntary or compulsory winding up
Society	Change of office-bearers or address, notified to the Societies Officer	Dissolution under the constitution, with notice to the Societies Officer; the remaining assets go as the constitution directs

9 The documents, filled in

Five documents do most of the work: the partnership deed that should have been signed first, the limited partnership application, the business registration form, the society application, and the notice that ends a firm.

Partnership deed — the clauses that decide the arguments	Specimen · example only
Parties	CHEUNG Man Kit and WONG Siu Fung, both of Hong Kong, carrying on business as "M&K Design Studio"
1. Commencement and term	The partnership begins on 1 December 2026 and continues until determined under clause 12; the firm name is M&K Design Studio
2. Capital	CHEUNG contributes HK$600,000 and WONG HK$400,000, in cash on 1 December 2026; further capital only by unanimous agreement, and no partner may be required to lend to the firm
3. Profits and losses	In the ratio 60:40, which is *not* the default rule — without this clause the law divides equally whatever the capital
4. Drawings	Each partner may draw HK$40,000 a month, with the balance struck annually on 31 March and paid within 60 days
5. Management	Decisions in the ordinary course by either partner; unanimity required for borrowing above HK$200,000, taking on a partner, changing the nature of the business, or disposing of the firm's goodwill
6. Duties and time	Each partner devotes substantially the whole of his time to the business, and may not be engaged in a competing business without written consent
7. Accounts and records	Proper books at the principal place of business, open to both partners, with annual accounts prepared and signed within 3 months of the year end
8. Bank	One firm account with a designated bank, operated by both signatures for sums above HK$50,000
9. Retirement and death	Six months' written notice to retire; on death the surviving partner may purchase the deceased's share at the value in the last accounts, and the estate is not entitled to take part in management
10. Expulsion	Only for a material breach that is not remedied within 30 days of notice, or for bankruptcy or a conviction involving dishonesty, and only by the other partner's written decision
11. Restrictive covenant	For 12 months and within Hong Kong, a departing partner may not solicit the firm's clients or employ its staff — drafted narrowly enough to be enforceable
12. Dissolution and winding up	By mutual agreement or notice; the assets applied first in paying the firm's debts and the partners' advances, then capital, then the surplus in the profit ratio
13. Disputes and law	Hong Kong law; mediation before proceedings; the courts of the HKSAR

The 60:40 clause is the whole point: without it Cap 38 divides equally · no register exists, so the deed is the only constitution the firm has · the restrictive covenant must be no wider than the firm's legitimate interest, or it is void

Form 1 — application for registration of a limited partnership (Cap 37)	Specimen · example only
Firm name	Harbourview Capital Limited Partnership
General nature of the business	Investment holding and the provision of management services to group companies
Principal place of business	Unit 1203, 12/F, Two Pacific Place, 88 Queensway, Hong Kong
Term and commencement	Ten years from 1 January 2027, unless extended by the partners
General partner	Harbourview GP Limited, company no. 1234567, a Hong Kong company — unlimited liability
Limited partners	CHEUNG Man Kit — HK$4,000,000, paid in cash · WONG Siu Fung — HK$2,500,000, paid in cash · Silverpine Holdings Limited — HK$3,500,000, paid in cash
Statement of limitation	The partnership is a limited partnership and each partner named as a limited partner is a limited partner whose liability is limited to the sum contributed
Fee	**HK$340**, plus **HK$8** for every HK$1,000 or part of HK$1,000 contributed by each limited partner — on HK$10,000,000 that is a further **HK$80**
Filed with	The Companies Registry, in person or through the e-Filing Services; the certificate of registration follows
Remember	The limited partner who signs for the firm, negotiates the lease or hires staff has taken part in management, and is liable for the debts of that period

HK$340 plus HK$8 per HK$1,000 contributed · Form 2 for every later change · the register protects the limited partner only while he stays out of management

Form 1(a) — business registration, sole proprietorship	Specimen · example only
Business name	M&K Design Studio
Nature of business	Interior design consultancy
Proprietor	CHEUNG Man Kit, Hong Kong identity card A123456(7), of Flat 8B, 22 Fort Street, North Point
Principal place of business	Unit 5, 3/F, 88 Java Road, North Point, Hong Kong
Date of commencement	1 December 2026 — the certificate is dated from the commencement date, not the date of application
Certificate chosen	One year at **HK$2,350** (HK$2,200 fee + HK$150 levy), or three years at **HK$6,170**
Deadline	Within **1 month** of commencement; a late application is still accepted, and the certificate is backdated to the commencement date
What is not covered	No limited liability, no reserved business name in the company sense, and no protection of the name as a trade mark — that is a separate application to the Intellectual Property Department
If a branch opens	A branch certificate, HK$230 for one year or HK$658 for three, applied for within 1 month

HK$2,350 a year, and the levy is back after a two-year waiver · the commencement date fixes the fee, not the payment date · a business name is not a trade mark

Society registration — three office-bearers and a constitution	Specimen · example only
Society	North Point Community Sports Association
Objects	To promote amateur sport among residents of North Point, and to organise coaching, leagues and events on a non-profit basis
Office-bearers signing	Chairman: LAU Chi Keung, Marcus · Secretary: CHAN Mei Ling · Treasurer: HO Ka Wai — **three** signatures are required
Principal place of business	Room 302, 3/F, 45 Tong Shui Road, North Point, Hong Kong
Other premises	A storage unit at 12 Oil Street, occupied under a licence — every place owned or occupied must be listed
Constitution	Attached: objects, membership, subscriptions, the committee, meetings, voting, the financial year, and what happens to the assets on dissolution
Deadline	Within **1 month** of establishment, to the Societies Officer; a branch within 1 month of the branch's establishment
The alternative	An application for exemption from registration, in the same form and within the same month
The liability point	The society has no separate legal personality: the lease and the insurance should be in the names of trustees holding office under the constitution, not in the names of the current committee

Three signatures, one month, and every set of premises listed · registration does not create a legal person · a club that holds property or employs staff should be a company limited by guarantee instead

Notice of dissolution — partnership, and the Gazette advertisement	Specimen · example only
Notice to the partner	"Notice is hereby given that the partnership between CHEUNG Man Kit and WONG Siu Fung carrying on business as M&K Design Studio at Unit 5, 3/F, 88 Java Road, North Point, was dissolved by mutual agreement with effect from 31 March 2028."
Who signs	Both partners, and the notice is dated the day of dissolution — a dissolution by notice takes effect when the notice is given, not when the other partner accepts it
Winding up	Stock valued and sold or divided, debtors collected, creditors paid in full before any partner is repaid capital, and the surplus divided in the profit ratio
The final accounts	Prepared to the date of dissolution, signed by both partners, and filed with the profits tax return for the year
Third parties	Banks, landlords, insurers and regular suppliers notified in writing; a partner retiring from a continuing firm must ensure the creditors know, or he remains liable for later debts
Business registration	Notify cessation to the Business Registration Office; the certificate is not cancelled, it simply expires
Gazette	Advertising the dissolution is not required by Cap 38, but a firm whose deed requires it, or which wants a public record, advertises in the Hong Kong Government Gazette
The trap	Dissolution is not the same as the end of liability: debts incurred before dissolution remain the partners' joint and several liability

Creditors before capital, always · a retiring partner who does not give notice to creditors stays liable for the continuing firm · dissolution does not extinguish the debts already incurred

10 Worked example: choosing the vehicle

Two designers, HK$1,000,000 of capital, one lease, and a client who may sue Specimen · example only

CHEUNG and WONG — the comparison put to the client

Factor	Sole proprietorship	Ordinary partnership	Limited partnership	Company
Set-up cost	HK$2,350	HK$2,350	HK$2,350 + HK$340 + HK$8 per HK$1,000	HK$1,545 + HK$2,350
Liability for the lease	The proprietor, personally	Both partners, jointly and severally	General partner only	The company, and the lease is the company's
Liability for professional negligence	The proprietor	Both partners	General partner	The company; the individual who did the work may also be liable
Annual filing	Tax return only	Tax return only	Tax return, and Form 2 on changes	NAR1, audited accounts, tax return, registers
Audit required	No	No	No	Yes, unless the small company reporting exemption applies
Can take in an investor	No	Only as a partner, with liability	Yes — that is what it is for	Yes, by shares, with limited liability
Ending	Stop trading	Dissolve and wind up	Dissolve and notify	Deregister or wind up
What I would advise	If the work is low-risk and the capital is small, register the business and sign a deed. If there is a lease, employees, or a client who could sue for a defective design, incorporate: the incorporation fee is HK$3,895 including business registration, which is less than one month of a commercial lease and buys the separation of liability.			

The comparison is not about prestige; it is about who bears the lease and the negligence claim · a partnership deed still matters if they stay a partnership · the company's annual obligations are the price of the separation, and they have to be resourced

11 Fees and deadlines

What each vehicle costs, and when it has to be done

Vehicle and event	Fee	Deadline
Sole proprietorship — business registration, 1 year	**HK$2,350**	Within 1 month of commencement
Sole proprietorship — business registration, 3 years	**HK$6,170**	At the same time
Branch certificate, 1 year / 3 years	**HK$230** / **HK$658**	Within 1 month of the branch opening
Ordinary partnership	Business registration only — no registry fee	Within 1 month of commencement
Limited partnership — registration	**HK$340** + **HK$8** per HK$1,000 contributed by each limited partner	Before the partnership begins to carry on business
Limited partnership — notice of change	Per the Companies Registry scale	As soon as the change occurs
Company — incorporation	**HK$1,545** electronic / **HK$1,720** paper, plus **HK$2,350**	Before trading
Company — annual return	**HK$105**, then HK$870 / HK$1,740 / HK$2,610 / HK$3,480 by lateness	Within 42 days of the anniversary
Society — registration	No Companies Registry fee; the application goes to the Societies Officer	Within 1 month of establishment
Business registration renewal	**HK$2,350** a year, or **HK$6,170** for three	Before expiry; the demand note arrives about a month ahead

Official forms, and which office each goes to

The form for each step, by vehicle

Step	Form	Lodged with	Fee
Register a sole proprietorship or partnership	**Business registration application, Form 1**	Business Registration Office, Inland Revenue Department	**HK$2,350** for one year · **HK$6,170** for three, including the levy
Register a branch	**Form 1(a)**	Business Registration Office	**HK$230** a year · **HK$658** for three
Notify a change of business particulars	**IRC 3110A** (name) · **IRC 3111A** (address)	Business Registration Office	No fee
Incorporate a company	**Form NNC1**, with the articles and the incorporation fee	Companies Registry	**HK$1,545** electronic · **HK$1,720** paper, plus the business registration fee
Register a limited partnership	**Form 1** under Cap 37	Companies Registry	**HK$340**, plus **HK$8** per HK$1,000 contributed by each limited partner
Register a limited partnership fund	Application under Cap 637, with the investment manager's and auditor's confirmations	Companies Registry	Per the Cap 637 scale
Register a society or club	Application to the Societies Officer, with the constitution and the office-bearers' particulars	Societies Officer	No Companies Registry fee
Notify a change of society particulars or a dissolution	Notice in the form the Societies Officer requires	Societies Officer	No fee
Keep the company filings current	**NAR1** annual return · **ND2A** / **ND2B** directors · **ND4** resignation · **NR1** registered office	Companies Registry	NAR1 **HK$105** within 42 days, rising to HK$3,480; the others no fee

The business registration fee is not a Companies Registry fee, and it is not optional for a company: incorporation and business registration are two applications, paid together. A company that has filed NAR1 has still not renewed its business registration, and a partnership that has renewed its business registration has still filed nothing at the Companies Registry, because it files nothing there at all.

12 What goes wrong

- **The partnership is never documented.** Cap 38 then divides profits equally, makes each partner liable without limit for the others' acts, and dissolves the firm on a death or a bankruptcy.
- **A limited partner helps run the business.** Signing the lease, hiring staff or negotiating with a client can make him liable for the debts of the period he was involved.
- **A sole proprietor thinks registration limits liability.** The business registration certificate is a tax document; it protects nothing.
- **The business name is assumed to be protected.** Neither business registration nor a company name gives trade mark rights; the name has to be registered separately at the Intellectual Property Department.
- **A society holds property in the committee's names.** The committee changes, the lease does not, and the new officers inherit a liability they never agreed to.
- **More than 20 partners in an ordinary partnership.** The limit is in Cap 38, with narrow exceptions for professional firms.
- **A retiring partner does not notify creditors.** He remains liable for the continuing firm's later debts unless the creditors agree to release him.
- **A company is deregistered with assets still in it.** Deregistration requires no liabilities and no assets; anything left vests in the Government as bona vacantia.

13 Checklist

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- Vehicle chosen against liability, cost, investors and exit — and the reason recorded on the file
- Business registration applied for within 1 month; certificate type and fee recorded
- Partnership deed signed, with profit ratio, capital, management, retirement, expulsion and dissolution clauses
- Limited partnership: Form 1 filed, contributions stated, and every limited partner kept out of management
- Company: incorporation documents, first registers, company secretary and registered office in place
- Society: three office-bearers signed, all premises listed, constitution attached and filed within 1 month
- Bank mandate matches the constitution or the deed — signatories and thresholds
- Trade mark application considered, separately from the business or company name
- Insurance and the lease in the right legal name
- On dissolution: creditors paid, final accounts signed, banks and suppliers notified, and the register updated

14 Sources

- Partnership Ordinance (Cap 38) — definition, the 20-partner limit, authority of partners, liability, dissolution and winding up.
- Limited Partnerships Ordinance (Cap 37), ss 6 and 7 (registration statement and particulars); Companies Registry guidance on Form 1 and Form 2, and the fee of HK$340 plus HK$8 per HK$1,000 contributed.
- Limited Partnership Fund Ordinance (Cap 637); Companies Ordinance (Cap 622).
- Business Registration Ordinance (Cap 310), including the fee and levy table in force from 1 April 2026 (HK$2,350 for one year, HK$6,170 for three, HK$230 and HK$658 for branches); Inland Revenue Department guidance on Forms 1(a) to 1(d) and the one-month deadline.
- Societies Ordinance (Cap 151), s 5 (application in the specified form within one month, signed by three office-bearers, with the objects, office-bearers and premises).
- Companies Registry, *Registration of a Limited Partnership*; Inland Revenue Department, *A Brief Guide to Business Registration*.

PART VIII

The Basic Law — rights, interpretation and judicial review

The Basic Law 269

The Basic Law

CONSTITUTIONAL AND PUBLIC LAW

Two facts explain most of what follows. The Basic Law is a national law of the People's Republic of China enacted for Hong Kong, and it is also the constitution of the Region, superior to every ordinance the Legislative Council passes. And its Article 8 preserved the common law and the rules of equity that were in force on 1 July 1997, which is why a 2026 contract case in Hong Kong still cites a nineteenth-century English authority.

THREE MISUNDERSTANDINGS WORTH CLEARING AT THE START

"The Basic Law is only for constitutional cases." It is cited in ordinary criminal and civil files: Article 35 (the right to confidential legal advice and to judicial remedy) in legal advice cases, Article 27 in protest cases, Article 39 with the Bill of Rights in privacy and fair trial cases.

"The courts can strike down anything." The courts may hold an ordinance inconsistent with the Basic Law and to that extent invalid, but they do not review the acts of the Central Authorities, and the power of interpretation of the Basic Law is not theirs alone.

"Judicial review is an appeal." It is not. The court reviews the legality of a decision, not its merits, and the three-month period runs from the decision, not from the refusal of a reconsideration.

1 What the Basic Law is

The document in numbers

Item	Detail
Adopted	4 April 1990 by the National People's Congress; in force on 1 July 1997
Structure	A Preamble, **160 articles** in nine chapters, and three annexes
Chapter I	General principles — Article 8 (common law continues), Article 11 (no law may contravene the Basic Law)
Chapter II	Relationship between the Central Authorities and the Region — Article 18 (national laws listed in Annex III)
Chapter III	Fundamental rights and duties — Articles 24 to 42
Chapter IV	Political structure — the Chief Executive, the Executive Council, the Legislative Council, the courts, the district organisations
Chapter VIII	Interpretation (Article 158) and amendment (Article 159)
Annex I and II	Method for selecting the Chief Executive; method for forming the Legislative Council
Annex III	The national laws applied in Hong Kong — including the National Security Law of 2020

Article 11 is the hinge: no law enacted by the Region may contravene the Basic Law, and the rights and freedoms it guarantees are not to be restricted except as the Basic Law allows. That is what makes a constitutional challenge possible at all, and it is why the courts must be shown the article relied on, not merely an argument that a decision was unfair.

2 Continuity: what survived 1997

The machinery of continuity

Article	What it provides	Practical effect
Article 8	The laws previously in force — common law, rules of equity, ordinances, subordinate legislation and customary law — continue, except where they contravene the Basic Law or have been amended	Case law before 1997 remains authority; a Hong Kong court applies the common law as it stood, developed since
Article 18	National laws do not apply in Hong Kong except those listed in Annex III, which are confined to defence, foreign affairs and other matters outside the Region's autonomy	Mainland civil law does not apply to a Hong Kong contract or a Hong Kong tort
Article 19	The Region has independent judicial power, including that of final adjudication	The Court of Final Appeal is the final appellate court, subject to Article 158 references
Article 160	Laws previously in force were adopted on 1997 unless declared inconsistent with the Basic Law	Explains why a 1930s ordinance is still cited with its original section numbers
Article 5	The socialist system and policies are not practised in Hong Kong; the previous capitalist system continues for fifty years	The frame for the "one country, two systems" cases

3 Rights, and how they are argued

Chapter III guarantees the rights a litigation file actually uses: equality before the law (Article 25), permanent identity (24), freedom of speech, assembly, association and the press (27), freedom from arbitrary arrest and the presumption of innocence (28, 87), freedom of religion (32), the right to confidential legal advice and to judicial remedy (35), the right to social welfare (36), and the rights under the ICCPR and ICESCR as applied through Article 39.

The two instruments, and which one to plead

Instrument	What it is	Use it for
Basic Law, Chapter III	Constitutional rights, directly enforceable against the Region	A challenge to an ordinance or to a public decision that restricts a guaranteed right
Hong Kong Bill of Rights Ordinance (Cap 383)	The ICCPR as enacted into Hong Kong law, binding on the Government and public authorities (s 7)	Fair trial, freedom of expression, privacy, and the Article 14 ICCPR guarantees in criminal cases
Article 39	Provides that the ICCPR as applied to Hong Kong remains in force and shall not be restricted except as prescribed by law	The bridge between the Bill of Rights and the Basic Law — most challenges plead both

A rights argument has a shape. First, identify the right and the provision. Second, show that the measure interferes with it. Third, ask whether the interference is *prescribed by law* — a sufficiently precise legal basis, not an administrative practice. Fourth, ask whether it pursues a legitimate aim and is *proportionate*: suitable, necessary, and not excessive. The proportionality test is where most cases are won and lost, and it is applied with a margin of appreciation that varies with the right and the context.

4 The structure of government

Who does what, under which chapter

Body	Constitutional basis	What it does
Chief Executive	Articles 43 to 58	Heads the Region, implements the Basic Law and the laws, nominates principal officials, may grant pardons
Executive Council	Articles 54 to 56	Advises the Chief Executive on important policy decisions
Legislative Council	Articles 66 to 79	Enacts, amends and repeals laws; approves budgets and taxation; may impeach the Chief Executive
Courts	Articles 80 to 96	Exercise judicial power independently; the Court of Final Appeal has final adjudication
District organisations	Article 97	District councils and other bodies, with no governmental power
Independent Commission Against Corruption and the Ombudsman	Articles 57 and 59	Operate independently and are accountable to the Chief Executive

5 Interpretation: Article 158

Article 158 divides the power of interpretation. The Standing Committee of the National People's Congress holds it. The courts of the Region are authorised to interpret the provisions within the limits of the Region's autonomy in adjudicating cases. For provisions concerning Central Authorities' responsibilities or the relationship between the Central Authorities and the Region, a court must, before a final judgment that is not appealable, seek an interpretation through the Court of Final Appeal.

The interpretations, and what each decided

Year	Subject	Why it matters to a file
1999	Right of abode (Articles 22 and 24)	Who qualifies as a permanent resident, and the requirement that a person from the Mainland must obtain approval before entering
2004	Method for selecting the Chief Executive and forming the Legislative Council (Annexes I and II)	The procedure for electoral reform, and the role of the Chief Executive's report
2005	Term of office of a new Chief Executive (Article 46)	The remainder of the predecessor's term, not a fresh five years
2011	State immunity (Article 13)	The Region applies the principle of absolute state immunity, which changed the common law position
2016	Oath-taking (Article 104)	The form of the oath and the consequences of failing to take it properly
2020	National security (Article 14 of the National Security Law)	The meaning of "national security" and the jurisdiction of the National Security Committee
2022	Overseas counsel in national security cases	Whether counsel without a Hong Kong practising certificate may act, and the certificate requirement

An interpretation is not an amendment and does not operate as a new law: it states what the provision has always meant, and it applies to cases already running. That is why a judgment can be affected by an interpretation given after it, and why the date of the interpretation goes into the chronology of any case that might be affected.

6 Amendment, national laws and national security

The three ways the legal landscape changes

Route	How it works	Latest example on the desk
Amendment — Article 159	Proposed by the Standing Committee, the State Council or the Region; adopted by the National People's Congress by a two-thirds majority; no amendment may contravene the basic policies on "one country, two systems"	Rare, and none of the ordinary files on this desk turns on one
Annex III national laws — Article 18	A national law may be listed in Annex III and applied in the Region by promulgation; the list is confined to defence, foreign affairs and matters outside the Region's autonomy	The National Security Law 2020, promulgated and applied in Hong Kong on 30 June 2020
Local legislation — Article 23	The Region enacts its own laws to prohibit treason, secession, sedition, subversion and the theft of state secrets, and to prohibit foreign political organisations from conducting political activities in the Region	The Safeguarding National Security Ordinance, enacted in March 2024

For a paralegal the practical point is provenance. An ordinance is cited by its chapter number and section; a national law applied under Article 18 is cited as such, and its interpretation may follow the national framework rather than the common law method. A file that mixes the two without saying which is which is a file that will be corrected at the hearing.

7 Judicial review: the procedure that enforces all of this

Judicial review is how a constitutional or public law argument gets into court. It is governed by Order 53 of the Rules of the High Court, and it has its own vocabulary: leave, the Form 86 notice, the affirmation, the substantive hearing, and the remedies of certiorari, prohibition, mandamus, declaration and injunction.

- **Identify a public law decision**An enactment, or a decision, action or failure to act in the exercise of a public function. A private contract dispute is not judicial review, however unfair the outcome.
- **Check the time**Promptly, and in any event within **3 months** from the date the grounds first arose. The court may extend, but only for very good reasons, and the application to extend must itself be verified by affirmation.
- **Exhaust the alternatives**A statutory appeal, an internal review, or a complaint to the Ombudsman may be the proper route. The court has a discretion to refuse relief where an adequate alternative exists.
- **Identify the grounds**Illegality, irrationality, procedural impropriety, and proportionality where a right is engaged. Legitimate expectation and bias are pleaded as their own grounds.
- **Lodge Form 86**The notice of application for leave, with the relief sought, the grounds, the supporting facts, and the affirmation. Served on the respondent and on any interested party.
- **Obtain leave**The first stage is the application for leave, decided on the papers or at a short hearing. Without leave there is no review.
- **Substantive hearing**If leave is granted, the application is heard, usually on the affidavit evidence, and the court grants or refuses the remedy.
- **Remedies and costs**Certiorari to quash, mandamus to compel, prohibition to restrain, a declaration, or an injunction. Costs follow the event, and a public body's costs can be substantial.

Form 86 — notice of application for leave to apply for judicial review	Specimen · example only
Heading	In the High Court of the HKSAR, Court of First Instance, HCAL 1234/2027 — between CHENG Wai Ming (applicant) and the Commissioner of Police (respondent)
Relief sought	(1) Certiorari to quash the decision of 12 March 2027 refusing the applicant's application for a public meeting permit; (2) a declaration that the refusal was unlawful; (3) costs
The decision	Letter dated 12 March 2027, communicated to the applicant's solicitors on 13 March 2027 — the date the grounds arose, and the date the three months run from
Grounds	(1) Illegality: the Commissioner applied a blanket policy rather than considering the application on its merits. (2) Procedural impropriety: the applicant was not given the gist of the adverse material or an opportunity to answer it. (3) Proportionality: the restriction on the right of assembly under Article 27 of the Basic Law and Article 17 of the Bill of Rights went beyond what the legitimate aim required
The facts relied on	A summary of the application, the refusal, the requests for reasons, and the responses — each cross-referenced to a paragraph of the affirmation
Time	The application is made promptly, within three months; if any part is said to be out of time, the application to extend and its grounds are included and verified
Affirmation in support	Filed with the notice, exhibiting the application, the refusal letter, the correspondence, and any policy document relied on
Service	On the Commissioner, and on the Secretary for Justice, with the notice and the affirmation; proof of service filed before the hearing
Fee	The ordinary fee for sealing the originating process — **HK$1,045** in the Court of First Instance; there is no separate fee for the leave stage in most cases, and the counter will confirm the current figure

Three months from the decision, and "promptly" is a separate test · the relief must be named, not described · a proportionality ground needs the right identified by article, or it is just a complaint about the merits

Affirmation in support — the public law evidence	Specimen · example only
Deponent	CHENG Wai Ming, of Flat 12B, 88 Nathan Road, Kowloon, the applicant
Paragraph 1 — who I am	I am the applicant and the chairman of the North Point Residents' Association, an unincorporated association with about 300 members
Paragraph 2 — the application	On 20 February 2027 I applied for a permit to hold a static gathering of up to 200 people at Quarry Bay Park on 4 April 2027. A copy of the application is at "CWM-1"
Paragraph 3 — the refusal	By a letter dated 12 March 2027 the Commissioner refused the application, stating only that the event "might cause obstruction". The letter is at "CWM-2". No reasons were given beyond that sentence
Paragraph 4 — requests for reasons	My solicitors wrote on 15 and 22 March 2027 asking for the material relied on and the policy applied. The replies, at "CWM-3" and "CWM-4", repeated the same sentence and disclosed nothing
Paragraph 5 — the policy	I am informed by my solicitors, and believe, that the respondent has a standing practice of refusing all applications for gatherings in excess of 100 persons in that district. I exhibit a press statement of 8 January 2027 at "CWM-5"
Paragraph 6 — effect on the applicant	The gathering was to mark the association's twentieth anniversary; it was cancelled on 26 March 2027, and 200 members who had arranged to attend were told it would not take place
Paragraph 7 — promptness	This application is made on 5 June 2027, within three months of 13 March 2027. I explain the interval: the correspondence at CWM-3 and CWM-4, and the time taken to obtain counsel's advice
Paragraph 8 — relief	I ask for certiorari, a declaration, and costs. I have been advised that the respondent's decision was unlawful and that no alternative remedy exists

Every paragraph that asserts a fact should point at an exhibit · explain the delay, do not hope nobody asks · "I am informed and believe" is for the policy, not for the facts the applicant saw himself

8 Fees, costs and timing

What a constitutional or public law application costs

Item	Amount or time	Notes
Sealing the originating process (Form 86)	**HK$1,045**	The High Court fee; there is no legal aid application fee, but legal aid is means-tested
Time to apply	**3 months**, and promptly	From the date the grounds first arose; extension only for very good reasons, and verified by affirmation
Leave stage	Usually weeks, on the papers	If leave is refused, the application ends there; the refusal is itself appealable
Substantive hearing	Months	Evidence is on affidavit; cross-examination is rare
Certificate for counsel	Legal aid only	In legal aid cases, senior counsel may require a certificate under the legal aid regulations
Costs	Follow the event	A public body's costs order against an individual applicant is the real risk, and it is why advice is taken before Form 86 is lodged

Official forms

The documents in a judicial review, and what each costs

Document	Source of the form	Fee
Form 86 — notice of application for leave to apply for judicial review	Order 53, rules of the High Court; the form is prescribed and must be used	**HK$1,045** to seal the originating process
Affirmation in support	No prescribed form; sworn under Order 41, exhibiting every document relied on	No fee beyond the swearing
Affirmation in opposition	No prescribed form; filed by the respondent and any interested party	No fee
Skeleton argument	No prescribed form; the practice direction governs length and timing	No fee
Hearing bundle	Indexed and paginated to the practice direction, with the notice, the affirmations and the decision under challenge	Copying only
Notice of appeal	Order 59 — filed at the Court of Appeal Registry after leave or as of right	Per the Court of Appeal scale
Legal aid application	Legal Aid Department's own form, with the statement of means	No application fee; means-tested

How long it takes

The realistic timetable of a public law challenge

Stage	Typical time	What is happening
Decision and instructions	Days	Obtain the decision, the reasons and the file; diarise the three-month date the day the decision arrives
Pre-action correspondence	2 to 6 weeks	Request reasons and the material relied on. Time spent here still counts against the three months
Form 86 lodged	—	The application for leave, with the affirmation and the exhibits
Leave decided	Weeks to a few months	On the papers, or at a short hearing; leave refused ends the application
Substantive hearing	3 to 12 months after leave	Evidence on affidavit; cross-examination is rare; the court reviews legality, not merits
Judgment and remedies	Weeks to months	Certiorari, mandamus, prohibition, declaration or injunction, with costs
Appeal	A further year or more	To the Court of Appeal, and then only with leave to the Court of Final Appeal

The three months is the only figure in this table that is fixed by law. Everything else depends on the court's list, and a case that is ready in six weeks can still wait a year for a hearing — which is why the remedy sought at the leave stage matters as much as the grounds.

9 What goes wrong

- **The three months run from the wrong date.** From the decision, not from the refusal to reconsider it and not from the reply to a complaint.
- **An appeal is dressed as a review.** The court will not substitute its view of the merits; a decision that was lawful but unkind is not a ground.
- **No article is cited.** A rights argument that does not name the Basic Law article or the Bill of Rights provision is a general unfairness argument, and it usually fails.
- **The alternative remedy is ignored.** A statutory appeal that was not used is the first thing a respondent raises.
- **Proportionality is asserted, not argued.** The court expects the legitimate aim, the suitability of the measure, the availability of a less restrictive alternative, and the balance.
- **The affirmation argues the case.** It should state facts and exhibit documents; the argument belongs in the skeleton, and an affirmation full of submissions invites a direction to re-do it.
- **Service is late or incomplete.** The respondent and the Secretary for Justice must be served, and proof of service filed before the hearing.
- **An interpretation is discovered after the judgment.** Because an interpretation states what the provision always meant, the date of any relevant interpretation belongs in the chronology from the first day of the file.

10 Checklist

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- Decision identified, with its date, its maker and the public function exercised
- Three-month date calculated and diarised; promptness addressed in the affirmation
- Alternative remedies identified and either used or explained
- Grounds stated as illegality, irrationality, procedural impropriety or proportionality, with the article
- Form 86 completed with the relief named, not described
- Affirmation exhibits every document relied on and cross-references each paragraph
- Respondent and Secretary for Justice served; proof of service on file
- Any relevant NPCSC interpretation identified and dated in the chronology
- Costs risk explained to the client in writing before filing
- Legal aid or counsel's advice obtained before the leave stage

11 Sources

- Basic Law of the Hong Kong Special Administrative Region: Articles 5, 8, 11, 18, 19, 23, 24 to 42, 43 to 58, 66 to 79, 80 to 96, 97, 104, 158, 159 and 160; Annexes I, II and III.
- Hong Kong Bill of Rights Ordinance (Cap 383), ss 3, 6 and 7, and Part II (the Bill of Rights).
- Rules of the High Court (Cap 4A), Order 53 (applications for judicial review) and the accompanying practice direction; Form 86.
- Judiciary, Resource Centre for Unrepresented Litigants, guidance on applications for judicial review — the three-month period, leave, and the remedies.
- National Security Law (2020), applied in Hong Kong through Annex III; Safeguarding National Security Ordinance (2024).
- Interpretations of the Basic Law by the Standing Committee of the National People's Congress: 1999, 2004, 2005, 2011, 2016, 2020 and 2022.
- Constitutional and Policy Research Centre (Basic Law Institute), *Some Facts about the Basic Law*; Legislative Council Secretariat information notes on Article 158.

PART IX

Intellectual property — trade marks, patents, designs, copyright and data

Intellectual property 278

Intellectual property

INTELLECTUAL PROPERTY

Hong Kong's IP regime is administered by the Intellectual Property Department, whose registries sit behind one e-filing system. The registers are open to search, the fees are published by class or by article, and almost every deadline runs from a filing date rather than from a letter.

THE FOUR MISTAKES THAT COME UP EVERY WEEK

"I registered the company name, so the brand is protected." A company name and a business registration certificate give no trade mark rights. The brand needs a T2 application, and the company name may itself infringe someone else's mark.

"Copyright is registered somewhere." There is no copyright register in Hong Kong. Copyright arises on creation, and what a client needs is evidence of authorship and date, not a certificate.

"A short-term patent is a cheap patent." It is granted after a formality check, but it cannot be enforced until substantive examination has been requested and completed.

"GDPR applies because we have a European customer." It may — but the Hong Kong statute that applies to a Hong Kong business is the PDPO, and the two have different tests, different penalties and different regulators.

1 The five rights, and what each protects

Which right, which register, how long

Right	Protects	Registered?	Term	Governing law
Trade mark	A sign that distinguishes goods or services — a name, logo, shape, sound, colour	Yes — Trade Marks Registry	**10 years**, renewable indefinitely	Cap 559
Patent	An invention that is new, inventive and industrially applicable	Yes — Patents Registry	**20 years** (standard) · **8 years** (short-term)	Cap 514
Registered design	The appearance of an article — shape, configuration, pattern, ornament	Yes — Designs Registry	**5 years**, renewable to **25**	Cap 522
Copyright	Original literary, dramatic, musical and artistic works, films, sound recordings, broadcasts, typographical arrangements	**No register**	Generally **life + 50 years**	Cap 528
Passing off and confidence	Goodwill in a business name or get-up; information imparted in confidence	No — common law	As long as the goodwill or the confidence lasts	Common law, preserved by Basic Law Article 8

2 Trade marks: from T2 to registration

A trade mark is registered under Cap 559. The Registrar examines it against the absolute grounds in section 11 — is it distinctive, is it descriptive, is it customary, does it deceive, is it contrary to public policy — and against the relative grounds in section 12, which protect earlier marks. Examination is on the papers, and a deficiency letter gives the applicant a period to answer.

- **Search before filing**The free online search of the Trade Marks Registry, plus the Hong Kong Intellectual Property Journal. A T1 request for preliminary advice costs **HK$400** and gives the Registrar's view on registrability — worth it for a mark that is descriptive or borderline.
- **Choose the classes**Nice classification, 45 classes. The fee covers one class and each additional class costs **HK$1,000**, so a specification drafted too widely is a fee, not a safeguard.
- **File Form T2HK$2,000** for the first class, **HK$1,000** for each additional class; **HK$2,300** for a defensive mark. E-filing through the IPD system, or paper.
- **Examination**The Registrar raises objections, and the applicant answers within the period allowed. Extensions of time cost **HK$200**.
- **Publication**An accepted mark is advertised in the Hong Kong Intellectual Property Journal.
- **Opposition**Anyone may oppose within **3 months** of publication, on Form T6 and on payment of **HK$800**. The applicant files a counter-statement; both sides file evidence; a hearing follows.
- **Registration**The mark is registered for **10 years** from the date of registration, and renewable for further 10-year periods.
- **Renewal**Form T8, **HK$2,670** for the first class and **HK$1,340** for each additional class. Late renewal within six months of expiry costs an extra **HK$500**; restoration after removal costs **HK$4,000**.

Form T2 — application to register a trade mark Specimen · example only	
Applicant	Sunfield Engineering Limited, a Hong Kong company, of Unit 8, 11/F, Kin Ho Industrial Building, Tuen Mun
The mark	The word mark "SUNFIELD" in plain capitals, and a series of two variants — "SUNFIELD" and "Sunfield" — filed as a series under one application
Classes and goods	Class 7: machine tools, bearings, pumps. Class 9: measuring apparatus and electronic controllers. Class 37: installation, maintenance and repair of industrial machinery
Specification	"Bearings for machines; pumps for machines; machine tools" — real goods, described in the terms the Registrar publishes, not "all goods in class 7"
Priority	None claimed. If a first application had been filed in a Paris Convention country within the previous six months, the priority date would be that filing date
The mark in use	Used in Hong Kong since 2019 on packaging and invoices; the specimen shows the mark as used, which is what a later revocation for non-use will be tested against
Fee	**HK$2,000** for the first class, plus **HK$1,000** for each of classes 9 and 37 — **HK$4,000** in total
What follows	A filing receipt and application number; examination within months; a deficiency letter if the specification is too wide; publication; three months for opposition; then registration
The trap	A series application must contain marks differing only in non-distinctive elements. Two genuinely different logos need two applications

HK$2,000 + HK$1,000 a class · the specification is the scope, so draft it to the goods actually sold · filing gives you priority over a later user, not over an earlier one

3 Patents: three routes, one register

The routes compared

	Standard patent (R) — re-registration	Standard patent (O) — original grant	Short-term patent
Basis	A corresponding application or patent at CNIPA, the European Patent Office (designating the UK) or the UK IPO	Filed directly in Hong Kong, with substantive examination by the Patents Registry	Filed directly in Hong Kong; formality examination, with a search report
Available since	1997	**19 December 2019**	1997
Term	20 years from the designated filing date	20 years from the filing date	**4 years**, renewable once to **8**
Filing fee	Request to record: **HK$275** e-filing / **HK$380** paper; request for registration and grant: the same again. Advertisement **HK$68** at each stage	**HK$345** e-filing / **HK$480** paper, plus advertisement **HK$68**	Form P6: **HK$545** e-filing / **HK$755** paper, plus advertisement **HK$68**
Examination	None in Hong Kong — formality only	Substantive examination: request fee **HK$4,000**	None at grant, but substantive examination (Form OP4, **HK$4,000**) is required *before enforcement*
Renewal	Annually from the 4th anniversary of the designated filing	Annually from the 4th anniversary	Before the end of the 4th year, for the second four-year term
Renewal fees	Progressive: **HK$450** a year for years 4 to 10, **HK$620** a year for years 11 to 15, and a higher band for years 16 to 20. A six-month grace period applies with a late fee	One renewal at year 4	

NOVELTY IS DESTROYED BY A SINGLE DISCLOSURE

An invention must be new at the filing or priority date. A pitch deck, a trade show, a website, a student presentation or a sale before filing can destroy novelty in Hong Kong and everywhere else. The sequence is: confidentiality agreement first, file second, disclose third — and the confidentiality agreement is only as good as the person who signed it.

Applying for a standard patent (O), step by step

- **Search before you disclose** Check the prior art and file nothing until the invention is fixed. A single public disclosure destroys novelty everywhere.
- **Draft the specification and claims** The claims define the monopoly; the description supports them. A claim drafted too broadly is refused, one drafted too narrowly is a gift to competitors.
- **File the request** Pay **HK$345** electronically or **HK$480** on paper, plus the **HK$68** advertisement fee, and obtain the filing date — which is the date that matters for everything later.
- **Formalities** The Registry checks the documents and the formal requirements; deficiencies are answered within the period allowed.
- **Request substantive examination** The examination fee is **HK$4,000**. Without it the application does not proceed to grant.
- **Answer the examination reports** Amend the claims if necessary, within the periods the Registry sets, and keep every response on file for the prosecution history.
- **Advertisement and grant** The application is advertised, and the patent is granted for **20 years** from the filing date.

- **Renew**Annually from the fourth anniversary: **HK$450** a year for years 4 to 10, **HK$620** for years 11 to 15, with a six-month grace period and a late fee.

Applying to register a design, step by step

- **Decide what is being claimed**Shape, configuration, pattern or ornament — the appearance, not the function. A design that is dictated solely by function is not registrable.
- **Check that it is new**The design must not have been registered or published anywhere before the filing date, and the six-month Paris Convention priority runs from the first application.
- **Prepare the representations**Clear views from every side, with the same features visible in each. Photographs are accepted only if they show the design properly.
- **File Form D1HK$235** electronically or **HK$315** on paper per article, **HK$175** / **HK$235** for each further article in the same application, and **HK$62** advertisement per design.
- **Formalities only**There is no substantive examination of novelty. The certificate usually issues within **3 months** of filing.
- **Enforce from the certificate**Proceedings can be brought for infringement after registration, and the certificate is the proof of title.
- **Renew on Form D11**Five years at a time, up to **25 years**, and not earlier than three months before the end of each period. Miss it and the registration ceases.

4 Registered designs

A registered design protects how an article looks — its shape, configuration, pattern or ornament — if those features appeal to the eye. It does not protect how the article works; that is the patent's job, and the boundary between the two is where most design applications go wrong.

Registered designs at a glance

Item	Detail
Form	**D1** — application for registration of design(s), with a clear representation of the design
Filing fee	**HK$235** e-filing / **HK$315** paper for one design for articles not forming a set (per article) · **HK$470** / **HK$630** for one design for a set of articles · **HK$175** / **HK$235** for each further article in a multiple application
Advertisement	**HK$62** per design, payable at filing
Examination	Formalities only; a certificate is usually issued within **3 months** of filing
Priority	**6 months** from a first application in a Paris Convention country
Term	**5 years** from the filing date, renewable for further 5-year periods up to **25 years**
Renewal (Form D11)	1st extension **HK$475** · 2nd **HK$835** · 3rd **HK$1,410** · 4th **HK$2,420**; late payment surcharge **HK$390**
When renewal can be paid	Not earlier than **3 months** before the end of the current period; unpaid, the registration ceases at the end of the period

Form D1 — application to register a design	Specimen · example only
Applicant	Kin Ho Manufacturing Limited, of Unit 8, 11/F, Kin Ho Industrial Building, Tuen Mun
The design	The shape and configuration of a portable camping lantern, as shown in the seven representations filed (front, back, both sides, top, bottom, perspective)
Article	A lantern — one design applied to one article, not a set
Novelty statement	The design is new: it has not been registered, published or disclosed anywhere before the filing date, and the prototype has been shown only under the confidentiality agreement at "KHM-1"
What is claimed, and what is not	The shape of the housing and the folding handle are claimed. The colour scheme and the printed logo are not — colour is not a feature of the design as filed
Fee	**HK$235** e-filing, plus advertisement **HK$62** — HK$297 in total for one design on one article
Multiple designs	If the same applicant files the lantern and a matching torch in one application: HK$235 for the first and HK$175 for each further article, plus HK$62 advertisement per design
What follows	Formalities check, registration, publication in the Hong Kong Intellectual Property Journal, and a certificate — usually within three months. Infringement proceedings can be brought for acts after the certificate issues
The trap	Publishing the product on a website before filing destroys novelty. So does showing it at a trade fair without confidentiality

HK$235 + HK$62 in government fees · representations are the right, so file clear line drawings from every side · the design protects appearance, so a competitor who changes the look does not infringe even if the product works the same way

5 Copyright: the right with no register

Copyright in Hong Kong arises automatically when an original work is created and recorded in a material form. There is no registration system, no register to search, and no fee to pay. What a client needs is not a certificate but evidence: authorship, date of creation, and the chain of title.

Duration, by type of work

Work	Duration
Literary, dramatic, musical and artistic works	**50 years** from the end of the year in which the author dies
Sound recordings	**50 years** from the end of the year of production or release
Films	**50 years** from the end of the year in which the last of the principal director, the author of the screenplay, the author of the dialogue and the composer of any specially created music dies
Broadcasts and cable programmes	**50 years** from the end of the year of the broadcast
Typographical arrangements of published editions	**25 years** from the end of the year of first publication

Infringement is doing, or authorising someone else to do, any of the acts restricted by copyright — copying, issuing copies to the public, renting, performing, broadcasting, adapting — in relation to the work as a whole or a substantial part of it, without permission and without falling within an exception. A substantial part is judged qualitatively: four bars of a song can be substantial; a page of a manual can be.

What the client usually needs, and what to do about it

Situation	Position	Action
Employee creates a work in the course of employment	The employer owns the copyright, subject to any agreement	Keep the employment contract and the job description that shows the work was in scope
Freelancer creates a logo or a website	The freelancer owns it unless there is a written assignment	A written assignment signed by the author — a licence is not an assignment, and an oral assignment is worth very little
A competitor copies a product photograph	Infringement of the photograph, which is an artistic work in its own right	Evidence of the original file, the metadata and the date; a letter before action; an injunction and damages
Software is licensed, not sold	The licence terms govern; copying beyond them is infringement	Read the licence before advising; audit the installations
Parallel imports	Genuine goods bought abroad and imported may infringe in some circumstances; the position differs between copyright and trade marks	Take advice on the specific goods — this is not a question to answer from memory
Moral rights	The right to be identified and to object to derogatory treatment, which can be waived but not assigned	Ask whether the author has waived them, in writing

6 Passing off: the right that needs no register

Passing off protects the goodwill a business has built in its name, get-up or marks. It needs no application and no fee, and it survives where a trade mark application would fail — but it has to be proved, and proof is expensive.

The three elements, and the evidence for each

Element	What must be shown	The evidence to collect
1. Goodwill	Reputation in Hong Kong attached to the name or get-up, in the minds of customers	Sales figures, advertising spend, press coverage, customer lists, social media reach, trading since a stated date
2. Misrepresentation	The defendant represented, expressly or impliedly, that its goods or business are the claimant's	The competing signage, packaging, website, invoices, and any actual confusion recorded in emails or complaints
3. Damage	Actual or likely loss — diverted sales, dilution, damage to reputation	Lost customers, reduced margins, evidence of a customer who went to the wrong shop

Passing off is pleaded alongside trade mark infringement, not instead of it, where a mark is registered. Where the mark is not registered, passing off is the only route — and the absence of a registration is why a business that has traded for twenty years can still lose to a newcomer who registered the name first.

7 Confidentiality and trade secrets

Information that is confidential, imparted in circumstances importing an obligation of confidence, and used without permission can be restrained by an injunction and compensated in damages. There is no registration and no statute: the action is in equity, and the three-part test is the one from *Coco v A N Clark (Engineers) Ltd*.

Non-disclosure agreement — the clauses that make it enforceable Specimen · example only	
Parties	Sunfield Engineering Limited (the discloser) and Pinecrest Tooling Limited (the recipient), for discussions about a joint manufacturing venture
1. Purpose	Evaluating a possible joint venture for the manufacture of precision bearings — a stated purpose, because a duty of confidence attaches to the purpose and nothing else
2. Confidential information	Defined to include drawings, tolerances, process parameters, customer lists, pricing and the existence of the discussions — with the exclusions: public knowledge, independently developed, lawfully received from a third party, or required to be disclosed by law
3. Obligations	Use only for the purpose; keep secure; disclose only to those employees and advisers who need it, and who are bound by equivalent terms; no copying
4. Duration	**Three years** from the date of the agreement, and continuing for trade secrets for as long as they remain secret — a fixed term on a trade secret is a gift to the recipient
5. Return and destruction	On request or on termination, return or destroy all material and certify the destruction in writing
6. No licence	Nothing in the agreement grants any intellectual property licence; all rights remain with the discloser
7. Remedies	Injunction, damages and an account of profits, and the recipient acknowledges that damages may be an inadequate remedy
8. Governing law	Hong Kong law; the courts of the HKSAR; no arbitration clause, so an urgent injunction remains available
Execution	Signed by a director of each company, dated before the first meeting, with the agreement itself marked "confidential"

An NDA signed after the meeting protects nothing that was said at the meeting · define the purpose, not just the information · a confidentiality clause in an employment contract is not a substitute for an assignment of IP

8 Domain names

A domain name is a contract with a registrar, not a piece of property. The **.hk** namespace is administered by the Hong Kong Domain Name Registration Company Limited (HKDNR), and disputes are resolved under its Domain Name Dispute Resolution Policy rather than by a trade mark registry.

Three routes against a cybersquatter, in order of speed

Route	How it works	Speed and cost
Dispute resolution policy	A complaint to an approved provider under the HKDNR policy, decided on written submissions by a panel. Requires a trade mark right, bad faith registration and use, and no legitimate interest	Weeks to a few months; a fixed filing fee, far less than litigation
Passing off or trade mark infringement	A writ in the Court of First Instance, with an interlocutory injunction to take the site down	Months, and costs that dwarf the value of most domain names
Registrar complaint	Where the registration breaches the registrar's own rules — false details, or a name that is misleading	Immediate, but limited to the registrar's terms

Domain name complaint — the three elements and the evidence Specimen · example only	
Complainant	Sunfield Engineering Limited, Hong Kong, proprietor of the registered trade mark "SUNFIELD" in classes 7, 9 and 37, registered 12 September 2021
Domain name	sunfield.hk, registered on 4 January 2027
Element 1 — the right	The registered mark, the registration certificate, and use in Hong Kong since 2019. The domain name is identical to the mark
Element 2 — bad faith	Registered eight months after the mark; the registrant is not known to the complainant and has no connection with the trade; the site carried a "coming soon" page and then a page of pay-per-click links to competitor products; the registrant has registered 14 other .hk domains matching Hong Kong brand names
Element 3 — no legitimate interest	The registrant has not used the name for a genuine business, is not commonly known by it, and has made no legitimate non-commercial use
Remedy sought	Transfer of the domain name to the complainant
Evidence bundle	Trade mark certificate, screenshots with dates, WHOIS record, search results for the other registrations, and a statement of the complainant's goodwill
The trap	A complainant with no registered right, or no use in Hong Kong, usually loses — and the panel's decision does not bind a court in a later passing off claim

Right, bad faith, no legitimate interest — all three, or the complaint fails · screenshots need dates · a transfer order is not damages, and it does not stop the registrant trading under the name elsewhere

9 Oppositions, revocation and invalidity

An opposition is a dispute inside the registry, and it runs on a timetable the Registrar controls. The notice is Form T6, filed within three months of publication, with a fee of HK$800. The applicant then files a counter-statement, and the parties exchange evidence in rounds before a hearing.

The opposition sequence

Step	Who acts	Timing	Fee
Publication of the accepted mark	Registry	In the Hong Kong Intellectual Property Journal	—
Notice of opposition — Form T6	Opponent	Within **3 months** of publication	**HK$800**
Counter-statement	Applicant	Within the period the Registrar specifies — in practice three months	No fee
Evidence in support	Opponent	As directed	No fee
Evidence in answer	Applicant	As directed	No fee
Evidence in reply	Opponent	As directed, and only with leave if further rounds are sought	No fee
Hearing	Registrar	Date fixed after the evidence closes	Hearing fee per the scale
Decision and appeal	Registrar, then the court	Appeal to the Court of First Instance	Per the court scale

Form T6 — notice of opposition, and the counter-statement that answers it	Specimen · example only
Opponent	Kin Ho Manufacturing Limited, proprietor of the earlier mark "KINHO" registered in class 7 since 2016
Application opposed	Application no. 302456789, "KIN HO" in class 7, published on 4 September 2026
Grounds — s 12(3)	The mark applied for is similar to the earlier mark and the goods are identical or similar, so there exists a likelihood of confusion among the public
Grounds — s 12(4)	The earlier mark has a reputation in Hong Kong and use of the later mark would take unfair advantage of, or be detrimental to, that reputation
Grounds — s 11(5)	The application was made in bad faith: the applicant was a distributor of the opponent's goods until 2025
Counter-statement	"1. The applicant denies each ground. 2. The marks are visually, aurally and conceptually distinct. 3. The applicant has used the mark in Hong Kong since 2022 and denies any likelihood of confusion. 4. The applicant denies bad faith and avers that the distribution agreement ended by expiry, not breach. 5. The applicant asks that the opposition be dismissed with costs."
Evidence	Opponent: registration certificates, sales and advertising figures, and the distribution agreement. Applicant: invoices from 2022, packaging, and witness statements from two customers
Fee	**HK$800** on filing the notice of opposition; the counter-statement carries no fee
What is at stake	The application either proceeds to registration or is refused. A refusal does not stop the applicant using the mark — it stops it being registered, which is a different and usually decisive loss

Three months from publication · the counter-statement must answer every ground, or the unanswered ones stand · evidence is where an opposition is won, and it has to be dated and specific

10 Data protection, and where the GDPR fits

Personal data in Hong Kong is governed by the Personal Data (Privacy) Ordinance (Cap 486), enforced by the Privacy Commissioner for Personal Data. It is not the GDPR, and a business that treats the two as interchangeable will be wrong in both directions.

The six data protection principles

Principle	What it requires
DPP1 — collection	Collect for a lawful purpose directly related to the function; collect no more than necessary; collect fairly; tell the data subject the purpose, whether the supply is obligatory, and to whom the data may be transferred
DPP2 — accuracy and retention	Take practicable steps to ensure accuracy, and do not keep data longer than is necessary
DPP3 — use	Use the data only for the purpose for which it was collected, or a directly related purpose, unless the data subject consents
DPP4 — security	Take practicable steps to protect the data against unauthorised or accidental access, processing, erasure or loss
DPP5 — openness	Make publicly available the policies and practices on personal data, and the kinds of data held and the purposes
DPP6 — access and correction	A data subject may request access and correction, and the data user must respond within 40 days

PDPO and GDPR side by side

	Hong Kong — PDPO (Cap 486)	European Union — GDPR (2016/679)
Who it binds	Data users with control of personal data in or from Hong Kong	Controllers and processors established in the EU, and those outside the EU who offer goods or services to, or monitor the behaviour of, people in the EU (Article 3)
Lawful basis	Purpose limitation and consent to a change of use; no list of six lawful bases	Six lawful bases, including legitimate interests, with accountability and records
Cross-border transfer	Section 33, which would restrict transfers outside Hong Kong, **has never been brought into force**	Chapter V — adequacy decisions, standard contractual clauses, binding corporate rules
Breach notification	No general statutory duty to notify a breach; the Commissioner expects notification as good practice	**72 hours** to the supervisory authority where the breach is likely to result in a risk
Maximum penalty	Criminal offences with fines and imprisonment under the Ordinance; enforcement notices and, since 2021, a power to impose a monetary penalty for a data breach that is likely to cause psychological harm	Up to **€20 million** or **4%** of global annual turnover, whichever is higher
Officer	No mandatory privacy officer; a data protection officer is recommended	A DPO is mandatory in specified cases

For a Hong Kong business the practical question is not "which law is better" but "which law reaches us". A Hong Kong company selling to customers in the EU, or tracking their behaviour online, can be within Article 3(2) of the GDPR and needs a GDPR-compliant notice and records, while its Hong Kong operations are governed by the PDPO. Privacy policies that paste the two together usually satisfy neither.

11 Assignment, licence and the letter before action

Ownership is transferred by assignment and use is granted by licence, and the difference decides who may sue. An assignment must be in writing and signed by the assignor; an exclusive licence may be protected in the same way, but a bare oral permission is neither.

Assignment of copyright and trade mark, with a licence back	Specimen · example only
Parties	CHEUNG Man Kit, designer (the assignor) and Harbourview Studio Limited (the assignee)
1. Assignment	The assignor assigns to the assignee all copyright in the logo and brand guidelines created under the commission of 4 March 2026, and all trade mark rights in the mark "M&K" once registered, throughout the world for the full term
2. Consideration	HK$85,000, receipt acknowledged — an assignment needs consideration or it is a gift, and a gift is easier to challenge
3. Moral rights	The assignor waives the right to be identified and the right to object to derogatory treatment, to the extent permitted by Cap 528
4. Licence back	The assignee grants the assignor a non-exclusive, non-transferable licence to use the logo in his portfolio and on his own website, and for no other purpose
5. Warranties	The assignor warrants that the work is original, that no third party has any claim to it, and that it has not previously been assigned or licensed
6. Registration	The assignee may record the assignment against the trade mark registration once it is granted; the assignment of copyright has no register to record it against, which is why the date and the signature matter
7. Further assurance	The assignor will sign anything reasonably required to perfect the assignee's title, including the registry forms
Execution	Signed by both parties, dated, and each page initialled; the original kept with the commission agreement and the invoice

An assignment is not a licence, and a licence is not an assignment · moral rights can be waived, not assigned · with no copyright register, the signed dated document is the title

Letter before action — trade mark infringement and passing off	Specimen · example only
From and to	For Sunfield Engineering Limited to Pinecrest Tooling Limited, and copied to its directors, by email and by post
The rights relied on	Registered trade mark "SUNFIELD", no. 301234567, classes 7 and 9, registered 12 September 2021; and the goodwill in the name since 2019
The infringement	Use of "SUNFIELD" on bearings and on the website sunfield-tools.example, from January 2027 — identical mark, identical goods, section 18 of Cap 559
The passing off	Get-up and product photographs copied from the client's catalogue, and a statement on the website that Pinecrest is "the Hong Kong distributor for Sunfield"
What is demanded	By **14 days**: cease all use of the mark and the get-up; remove the statements; deliver up or destroy the infringing stock and materials; provide an account of sales since January 2027; and pay damages and costs
Undertakings sought	A written undertaking, in terms to be settled, which if given ends the matter without proceedings
If not complied with	A writ will be issued without further notice, with an application for an interlocutory injunction and for delivery up, and the letter will be put before the court on costs
Preservation	A request that documents and stock be preserved — sent early, because a defendant who destroys evidence after this letter is in a much worse position
Without prejudice	A separate letter offering a licence on stated terms, in a without-prejudice envelope

Name the registration number and the section · demand delivery up as well as damages · the preservation request is the paragraph that prevents the evidence disappearing

12 Enforcement: civil, criminal and at the border

Three enforcement routes

Route	Who brings it	Remedies	Notes
Civil action	The rights holder, in the Court of First Instance or the District Court	Interlocutory and final injunction, damages or an account of profits, delivery up, destruction, costs, and a declaration	The usual route; an interlocutory injunction is decided on the balance of convenience and the strength of the case
Criminal prosecution	The Hong Kong Customs and Excise Department, for copyright piracy and trade mark counterfeiting	Fines and imprisonment; seizure and forfeiture of the goods	Directed at commercial dealing in infringing copies and counterfeit goods, not at ordinary commercial disputes
Border detention	Customs, on the rights holder's notice	Detention of suspect consignments so the rights holder can inspect and sue	Requires a registered right, a notice to Customs and an undertaking to indemnify

Official forms, right by right

Every form on this page, with its fee

Right	Form	What it does	Fee
Trade mark	**T1**	Request for preliminary advice on registrability	**HK$400**, plus HK$200 per additional class
T2	Application to register a mark	**HK$2,000** first class, **HK$1,000** each additional; defensive mark HK$2,300	
T6	Notice of opposition	**HK$800**, within 3 months of publication	
T8	Renewal	**HK$2,670** first class, **HK$1,340** each additional; late fee HK$500; restoration HK$4,000	
Patent	Request to record (standard patent (R))	First stage of re-registration	**HK$275** e-filing / **HK$380** paper, plus advertisement **HK$68**
Request for registration and grant	Second stage of re-registration	**HK$275** / **HK$380**, plus **HK$68**	
P6	Short-term patent application	**HK$545** / **HK$755**, plus **HK$68**	
OP4	Request for substantive examination — required before a short-term patent can be enforced	**HK$4,000**	
Registered design	**D1**	Application to register a design	**HK$235** / **HK$315** per article; **HK$175** / **HK$235** each further article; **HK$470** / **HK$630** for a set; advertisement **HK$62** per design
D11	Renewal	**HK$475** / **HK$835** / **HK$1,410** / **HK$2,420**; late surcharge **HK$390**	
Copyright	None	No register, no application, no renewal	
Passing off	None	Begun by writ in the Court of First Instance; the costs are the court's, not a registry's	
Domain name	Complaint to an approved provider	Filed under the HKDNR dispute policy	The provider's published filing fee
Personal data	Complaint form to the Privacy Commissioner	No filing fee; a civil claim for compensation is separate	None

13 Fees, in one table

Intellectual Property Department fees

Matter	Form	Fee
Trade mark — preliminary advice	T1	**HK$400**, plus HK$200 per additional class
Trade mark — application, first class	T2	**HK$2,000**; **HK$1,000** per additional class; defensive mark HK$2,300
Trade mark — notice of opposition	T6	**HK$800**
Trade mark — renewal, first class	T8	**HK$2,670**, plus **HK$1,340** per additional class
Trade mark — late renewal / restoration	T8	**HK$500** late fee · **HK$4,000** restoration, plus class fees
Standard patent (R) — request to record	—	**HK$275** e-filing / **HK$380** paper, plus advertisement **HK$68**
Standard patent (R) — registration and grant	—	**HK$275** / **HK$380**, plus **HK$68**
Standard patent (O) — filing	—	**HK$345** / **HK$480**, plus **HK$68**; substantive examination **HK$4,000**
Short-term patent — filing	P6	**HK$545** / **HK$755**, plus **HK$68**; examination for enforcement **HK$4,000** (OP4)
Patent renewal	—	**HK$450** a year for years 4 to 10; **HK$620** a year for years 11 to 15
Design — application	D1	**HK$235** / **HK$315** per article; **HK$470** / **HK$630** for a set; advertisement **HK$62** per design
Design — renewal	D11	**HK$475** / **HK$835** / **HK$1,410** / **HK$2,420**; late surcharge **HK$390**
Copyright — registration	—	**No register and no fee**
Domain name — dispute	—	Provider's filing fee, published by the provider; no court fee unless the dispute goes to court

14 Every deadline on one page

The dates that decide whether the right survives

Deadline	What it applies to
3 months	To oppose a published trade mark application (Form T6)
3 months	To file a counter-statement after notice of opposition — the period the Registrar specifies, in practice three months
6 months	Paris Convention priority for a trade mark, a patent or a design, from the first filing
6 months	Late renewal of a trade mark after expiry, with a HK$500 late fee
3 months before expiry	Earliest date to pay a design renewal; unpaid, the registration ceases at the end of the term
3 years	Continuous non-use after which a trade mark becomes liable to revocation
4 years	Short-term patent renewal, for the second four-year term
4th anniversary	First annual renewal of a standard patent, and every anniversary after
10 years	Trade mark registration, renewable indefinitely
40 days	To respond to a data access or correction request under DPP6 of the PDPO
None	Copyright: no filing, no renewal, no register — which is why the evidence of authorship is the whole asset

15 What goes wrong

- **The brand is never registered.** A company name, a business registration certificate and a domain name give no trade mark rights, and the first to file usually wins.
- **The specification is too wide.** It invites an objection, costs HK$1,000 a class, and a registration for goods the client does not sell is vulnerable to revocation for non-use after three years.
- **The mark is disclosed before filing.** A launch, a pitch or a social media post can destroy novelty for a patent or a design, and can create an earlier right for someone else.
- **A short-term patent is enforced before examination.** Substantive examination must be requested and completed first; without it the patent cannot be relied on in court.
- **The designer keeps the copyright.** A logo commissioned without a written assignment belongs to the designer, however much was paid.
- **The opposition is filed late.** Three months from publication, and the Registrar has no general power to extend it.
- **The domain name is bought and forgotten.** Renewal, correct registrant details and a matching trade mark are what make a dispute winnable.
- **A privacy policy is copied from a European template.** It cites the GDPR, omits DPP1's notification requirements, and satisfies neither regime.
- **Infringing stock is destroyed before trial.** Delivery up and an account of profits depend on the goods and the records existing; a preservation letter is the first step, not the last.

16 Checklist

PRINT THIS

- Register search done before filing, and a T1 preliminary advice obtained for a doubtful mark
- Classes chosen against the goods actually sold, and the specification drafted in registry terms
- Filing receipt, application number and publication date diarised; the three-month opposition window watched
- Renewal date in the diary, with the class count and the fee
- For a patent: confidentiality before disclosure, the right route chosen, and examination requested where needed
- For a design: representations filed from every side, and the priority date checked
- Copyright: written assignment signed by the author, and the date of creation evidenced
- Trade mark and passing off pleaded together where both are available
- Domain names registered in the business's name, with current contact details
- Privacy notice written for the PDPO, and a separate GDPR position where EU customers are targeted
- Enforcement letter sent with a preservation request, and a without-prejudice offer kept separate

17 Sources

- Trade Marks Ordinance (Cap 559): ss 11 (absolute grounds), 12 (relative grounds), 18 (infringement), 44 (opposition), 49 (duration of registration — 10 years), 50 (renewal), 52 (revocation for non-use); Trade Marks Rules (Cap 559A), Schedule of fees.
- Intellectual Property Department, *Forms and fees* (trade marks, patents and designs) and *Notice of Specification of Forms*; the application process guidance on publication and the three-month opposition period.
- Patents Ordinance (Cap 514); the original grant patent system, in operation since 19 December 2019; IPD guidance on standard patents (R) and (O) and short-term patents.

- Registered Designs Ordinance (Cap 522), s 28 (period of registration — 5 years, up to 25); IPD designs guidance on Form D1, Form D11 and the three-month registration period.
- Copyright Ordinance (Cap 528): s 17 (duration) and the infringement provisions; IPD, *Intellectual Property in Hong Kong*.
- Personal Data (Privacy) Ordinance (Cap 486), Schedule 1 (the six data protection principles); the Privacy Commissioner for Personal Data's guidance; section 33 (cross-border transfer) remains uncommenced.
- Regulation (EU) 2016/679 (GDPR), Articles 3, 33 and 83.
- Hong Kong Domain Name Registration Company Limited, Domain Name Dispute Resolution Policy; *Coco v A N Clark (Engineers) Ltd* [1969] RPC 41 on confidence.

PART X

Wills and trusts — execution, codicils, trusts, the trustee year and the enduring power of attorney

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Wills and trusts

PRIVATE CLIENT · WILLS AND TRUSTS

The succession page deals with who takes the estate, and the probate page with the application for the grant. This page is the two documents that come before either of them: the will, and the trust deed. Both are signed once and read for decades, which is why the ceremony matters more than the drafting.

THE TWO DOCUMENTS THAT FAIL MOST OFTEN

A will signed by one witness, or by two witnesses who were not in the room at the same time. Nothing about the drafting can save it: section 5 of the Wills Ordinance is a door with four locks, and the court's power to admit a defective document is a rescue, not a plan.

A trust deed copied from a Cayman or BVI precedent and signed in Hong Kong. It will cite a perpetuity period that was abolished here in 2013, may leave the trustee without the statutory powers it needs, and will usually be governed by the wrong law. A Hong Kong trust is a Hong Kong deed.

1 Four tools, four different jobs

Clients ask for "a will" when what they want is a result: the flat to the daughter, the business to the son, the money out of reach of a failed marriage. Those are four different instruments, and choosing the wrong one is the mistake that costs the most.

What each instrument actually controls

Instrument	Controls	Takes effect	What it cannot do
Will	Everything the deceased owns alone at death — the sole-name flat, shares, bank accounts, the business interest	On death, through the grant of probate	It does not touch jointly owned property, a nominated insurance policy or MPF, or assets already in a trust
Lifetime trust	Assets transferred to trustees now, for beneficiaries named in the deed	Immediately, on settlement and funding	It does not remove the settlor's tax residence, and it cannot be used to defeat existing creditors
Joint tenancy	The whole asset, to the survivor	On death, by survivorship — outside the will and outside the grant	It gives no control over who takes if the survivor dies next, and it can be severed unilaterally
Nomination	An MPF balance or a policy with a named beneficiary	On death, directly from the scheme or insurer	It is not a will, it is not revocable by will, and it is forgotten after a divorce

A will that "leaves everything to my wife" does nothing for the flat held in joint names — survivorship already did it — and the residue the will actually disposes of is then smaller than the client expects. Establish the ownership of every substantial asset before a word of the will is drafted.

2 Writing the will: the instructions that decide the draft

Most will failures are instructions failures. The draft is only as good as the schedule behind it, and the schedule is the paralegal's work: every asset, how it is held, who it goes to, and what happens if that person dies first.

- **Identify the client and the capacity question**Full name as on the identity card, address, and whether there is any diagnosis, hospital stay or guardianship order that touches capacity. A client over 80, or one with a recent diagnosis, gets an attendance note in more detail, not less.
- **List every asset and how it is held**Sole name, joint tenants, tenants in common, company shares, MPF, insurance with a nomination, a business interest, a safe deposit box, overseas property. Each one needs its route, and only some of them go through the will.
- **List the family, including the ones who are not to benefit**Spouse, former spouse, children, step-children, dependants, and anyone maintained by the client. A will that leaves out a dependant is a Cap 481 claim waiting to happen.
- **Ask for the existing will and any codicil**A later will revokes an earlier one; a codicil may still be in force; a will made before a marriage may already be revoked. Never draft in ignorance of the last document signed.
- **Choose executors who will actually act**Not more than four may take a grant (Cap 10, s 25), each should be asked in advance, and a substitute should be named for each. A sole executor who is the same age as the client is a second grant waiting to happen.
- **Decide the gifts, then the residue**Specific gifts first, then the residue clause — which is what catches everything not named, including property bought after the will was signed.
- **Check the witnesses before the ceremony**No beneficiary, and no spouse of a beneficiary, may witness (Cap 30, s 10). A gift to a witness is void; the rest of the will usually stands.
- **Send the draft for written approval**One clear email: this is the draft, these are the choices you made, tell me if anything is wrong. The reply goes on the file — it is the evidence of knowledge and approval if the will is ever challenged.

What the file must hold before the signing appointment

Document	Why it is on the file
Instructions sheet, signed by the client	Shows what was asked for, and when
Asset schedule with ownership	Explains the residue clause and why joint property is not in it
Draft and the client's written approval	The evidence of knowledge and approval
Capacity note, if there is any doubt	Contemporaneous evidence is worth more than any later opinion
Identity card copy and address proof	Probate will require the deceased's identity, and the draft must match it
Prior will or codicil, or a note that there is none	Revocation is assumed until the earlier document is produced

3 Signing the will: the ceremony, step by step

Section 5 of the Wills Ordinance requires four things, and all four are mandatory: the will must be **in writing** and signed by the testator (or by someone else in his presence and at his direction); it must appear that he intended by that signature to give effect to the will; the signature must be **made or acknowledged in the presence of two or more witnesses present at the same time**; and each witness must **attest and sign** in the testator's presence — not necessarily in the presence of the other witness. No particular form of attestation is required, but every firm uses one.

- **Book the appointment properly** Thirty to forty-five minutes, in a room with no interruptions, with the will already printed and paginated. Nobody signs a will between two other meetings, and a ceremony conducted in a corridor is exactly the ceremony that gets challenged.
- **Have all three people in the room before anything is signed** The testator and both witnesses, present at the same time. This is the requirement that sequential witnessing destroys, and it is the one most often broken by a will signed at home over a weekend.
- **Confirm the document is the one approved** The testator reads it, or has it read to him, and confirms that it is the draft he approved. Note in the file whether it was read aloud, and by whom.
- **The testator signs at the foot or end, in ink** In the presence of both witnesses. A mark, a stamp or an electronic signature is not a signature for this purpose unless it falls within the definition in section 2 — take the original, wet-ink signature.
- **Each witness signs, in the testator's presence** Name, address and occupation against the signature. The witnesses do not need to see each other sign, but both must be present when the testator signs or acknowledges his signature.
- **Complete the attestation clause** Not required by statute, but it raises a presumption of due execution before the Probate Registry, which is precisely what you want when the witnesses cannot be found years later.
- **Date the will on the day of signing** Not earlier, not later. Two wills with the same date is an argument nobody wins.
- **Nothing is added afterwards** An alteration made after execution is invalid unless it is executed like a will (s 16). A correction after signing means a codicil, or a fresh will.
- **Complete the execution record** Who was present, where, when, what was read, what was asked and answered. It is one page and it is the single most useful document on the file.
- **Store the original and tell the client where it is** Hong Kong has no central wills registry, so the original lives with the firm, the executor or the client — and the file says which, and records every copy released.

NO CENTRAL REGISTER, SO CUSTODY IS THE WHOLE SYSTEM

The Government confirmed in the Legislative Council on 11 November 2026 that Hong Kong has **no official centralised will registration system**. Nothing is filed when a will is signed. That means the original is the will: a copy proves nothing for probate, a lost original invites a presumption that it was destroyed, and a firm's storage record is often the only evidence that it ever existed.

Practical rule: the original stays in the firm's deeds room or with the executor named in it, the client gets a copy and a letter saying where the original is, and the location is noted on the asset schedule so the family can find it without a search of every bank and solicitor in Hong Kong.

Will — the execution copy, clause by clause Specimen · example only	
Commencement	This is the last will of me, YEUNG Kwok Wai, Patrick, of Flat 21B, Tower 1, The Belcher's, 89 Pok Fu Lam Road, Hong Kong, made on 18 November 2026
1. Revocation	I revoke all former wills and codicils made by me
2. Definitions	In this will "my trustees" means my executors and trustees for the time being, and includes the survivor of them and the personal representatives of the last of them
3. Executors and trustees	I appoint my wife YEUNG Chan Siu Fung, Amy, and my daughter YEUNG Hoi Ying, Jessica, to be the executors and trustees of this will, and if either of them is unable or unwilling to act, my brother YEUNG Kwok Leung, Simon, in her place
4. Funeral and debts	I direct my trustees to pay my just debts, funeral and testamentary expenses out of my estate, and I express the wish, without imposing any trust, that my ashes be interred beside my parents
5. Specific gift — property	I give my one-half share as tenant in common in Flat 8, 25/F, Bel Air Heights, 88 Pok Fu Lam Road, Hong Kong to my said wife absolutely
6. Specific gift — chattels	I give my watch collection to my son YEUNG Hei Tung, Anson, absolutely, and if he does not survive me, to my daughter Jessica
7. Specific gift — charity	I give HK$200,000 to The Community Chest of Hong Kong, free of duty, and I direct that the receipt of its treasurer is a sufficient discharge
8. Residuary gift	I give the residue of my estate to my said wife if she survives me by 30 days, and if she does not, to my children in equal shares, the share of a child who does not survive me passing to that child's issue in equal shares per stirpes
9. Survivorship	A beneficiary who does not survive me by 30 days is treated as having predeceased me for all purposes of this will
10. Guardianship	If my wife does not survive me, I appoint my sister YEUNG Mei Ling, Karen, to be the guardian of my minor children, and I record that this appointment is made in the knowledge that she lives in Hong Kong and is willing to act
11. Trustee powers	My trustees may invest in any investment permitted by law as if they were absolutely entitled, retain property in the form in which it comes to them, sell, lease, borrow, insure, appropriate assets in or towards satisfaction of any gift, and employ agents, nominees and custodians — and a trustee acting in a professional capacity may charge for his services
Attestation clause	Signed by the testator, YEUNG Kwok Wai, Patrick, in our presence and by us in his presence, all three of us being present at the same time, on 18 November 2026 — followed by the signature, name, address and occupation of each witness

The 30-day survivorship clause prevents a second grant when spouses die close together · the residue clause is the safety net for lapsed and adeemed gifts · a gift to a witness or a witness's spouse is void (s 10) · the original, never a copy, is what probate needs

Execution record — the attendance note that answers the challenge	Specimen · example only
Matter	YEUNG Kwok Wai, Patrick — will · file WT-2026-0142
When and where	18 November 2026, 10.15 am to 10.55 am, meeting room 3, firm's office, 12th Floor, 88 Queensway, Hong Kong
Present throughout	YEUNG Kwok Wai, Patrick (testator); HO Sau Ching, Mandy, solicitor's clerk, of 88 Queensway, Hong Kong (witness 1); LAM Tsz Kit, Kelvin, trainee solicitor, of the same address (witness 2)
The document	Will of four pages, dated 18 November 2026, paginated 1 of 4 to 4 of 4, initialled by the testator on each page — the draft approved by the testator by email on 12 November 2026
What happened, in order	The testator confirmed the draft was the one he had approved. He read it through in our presence. He signed at the foot of page 4 in ink. Both witnesses then signed the attestation clause in his presence, and he acknowledged his signature to both of them.
Questions asked and answers given	Asked whether the will disposed of his estate as he wished: yes. Asked whether anyone had pressured him: no. Asked whether he understood that his wife takes the residue and the children share if she does not survive him: yes.
Capacity	Alert and oriented; gave a consistent account of his assets, his children's names and his late parents' names; read the will without glasses; no sign of confusion; no diagnosis on file
Language	Conducted in Cantonese; the will was read in English and explained in Cantonese by the clerk; the testator confirmed he understood both
Alterations	None. No page was re-signed, corrected or replaced at the appointment
Custody	Original retained in the firm's deeds room, envelope 2026/0142, with a copy of this record. Copy given to the testator. Location noted on the asset schedule for the family.
Next review	Diarised for November 2029, and on any marriage, dissolution, birth, death of an executor or beneficiary, or acquisition of a business interest

Written the same day, signed by the person who conducted the appointment · it is not a substitute for the attestation clause, it is what the clause cannot say · if the will is challenged years later, this page is the evidence of due execution and of knowledge and approval

4 Changing, revoking and reviving a will

Five things can unpick a signed will, and only two of them involve anybody signing anything. The table is the checklist for every review appointment.

How a will stops working — and what replaces it

Event	Effect	The provision	What to do
A later will or codicil	Revokes the earlier document to the extent of the inconsistency, or wholly if it says so	Cap 30, s 13	Always revoke expressly: "I revoke all former wills and codicils"
A written declaration of intention to revoke	Revokes, but only if executed like a will	Cap 30, s 13	Rare, and rarely advisable — make a new will instead
Burning, tearing or destroying the original	Revokes if done by the testator, or by someone in his presence and at his direction, with intent to revoke	Cap 30, s 13	A lost original is presumed destroyed: keep it in a deeds room, not a drawer
Marriage	Revokes the whole will — unless it was made in contemplation of that marriage, or the will says the disposition survives	Cap 30, s 14	Ask every engaged client directly, and note the answer on the file
Dissolution or annulment	The appointment of the former spouse as executor is treated as omitted, and gifts to the former spouse lapse — unless the will shows a contrary intention	Cap 30, s 15	Not a revocation: the rest of the will stands, which is why the former spouse can still be a trustee of a trust the will creates
An alteration after signing	Invalid unless executed like a will; an obliteration may revoke the words obliterated	Cap 30, s 16	Never correct a signed will by hand — codicil or re-execute
A revoked will brought back	Only by re-execution, or by a codicil executed properly and showing an intention to revive it	Cap 30, s 17	Re-execution is cleaner; revival arguments are expensive
A clerical error or a failure to carry out instructions	The court may rectify the will	Cap 30, s 23A	An application, not a correspondence point — and it needs the drafting file

Codicil — one change, executed like a will

Specimen · example only

When to use it	One or two changes to a will that is otherwise sound: a substitute guardian, an extra gift, a change of executor. For anything more, and for any change to the residue, make a new will — two codicils and a will is three documents to prove
Commencement	I, YEUNG Kwok Wai, Patrick, of Flat 21B, Tower 1, The Belcher's, 89 Pok Fu Lam Road, Hong Kong, declare this to be a first codicil to my will dated 18 November 2026
The change	In clause 10 of my will I appointed my sister YEUNG Mei Ling, Karen, as guardian of my minor children. I revoke that appointment and in her place I appoint my brother YEUNG Kwok Leung, Simon, to be the guardian of my minor children
Confirmation	In all other respects I confirm my will dated 18 November 2026
Execution	Signed by the testator in the presence of both witnesses present at the same time, and by each witness in his presence, on 4 March 2027 — the same ceremony, the same two witnesses rule, the same attestation clause as the will itself
Filing	The original codicil is stored with the original will, and the will's schedule is amended to record that a codicil exists. A codicil stored apart from its will is a codicil nobody finds
The trap	A second codicil that contradicts the first must revoke that clause expressly. Silence leaves two provisions standing, and the Probate Registry will not resolve the conflict for you
Fee	**No court fee** — nothing is filed. The cost is the drafting and the signing appointment

A codicil is not a shortcut on formalities: section 5 applies in full · no fee, no filing and no register · the codicil must refer to the will by its date, and the will must be the one actually signed on that date

5 Trusts: what they are, and what a Hong Kong deed must contain

A trust is not a company and not a separate legal person. It is an obligation: the settlor transfers assets to a trustee, who holds them for beneficiaries on the terms of the deed. The trustee owns the property at law; the beneficiaries own it in equity. Everything that follows — the powers, the duty of care, the accounts, the ending — comes from the deed and from the Trustee Ordinance.

The parties, and who does what

Party	Role	What the file needs
Settlor	Creates the trust and settles the assets. May reserve investment or veto powers, which Hong Kong law now expressly validates	Identity, capacity, source of wealth, and whether any reserved power is being kept
Trustee	Holds the assets, invests, accounts and distributes. An individual or a trust company; a company acting as trustee by way of business needs a TCSP licence under Cap 615	Acceptance in writing, due diligence, and the charging clause if professional
Beneficiaries	The objects of the trust — named individuals, a class (children, remoter issue) or charities	A definition wide enough for later children and narrow enough to be certain
Protector	Optional. Usually consents to a change of trustee or the addition of a beneficiary, which keeps some control outside the trustee	A named person and a successor, or the clause is a dead letter

Three points of Hong Kong law change what the deed should say, and all three date from the Trust Law (Amendment) Ordinance 2013, in force on **1 December 2013**. First, the **rule against perpetuities and the rule against excessive accumulations were abolished** for trusts created on or after that date, except for charitable trusts — so a modern Hong Kong deed does not need a perpetuity period, and a deed that still has one is showing its age. Second, a **statutory duty of care** applies to trustees exercising the functions listed in Schedule 3, unless the deed excludes it (s 3A). Third, an **exemption clause cannot excuse a professional trustee's own fraud, wilful misconduct or gross negligence** (s 41W).

NO REGISTER, NO FILING, NO ANNUAL RETURN

There is no register of trusts in Hong Kong and nothing is filed when one is created. The deed is a private document, the trustee is not a separate taxpayer, and the only filings that ever arise are the ordinary ones: stamping a transfer of shares or property into the trust, registering a memorial at the Land Registry, and the trustee's tax return if the trust carries on a trade or receives rent. A client who expects a certificate of registration has been reading about another jurisdiction.

Discretionary trust deed — the operative clauses Specimen · example only	
Parties	SUN Wei Ming, Eric, of 18/F, Block A, Dynasty Court, 17 Old Peak Road, Hong Kong (settlor) · Harbourview Trust Services Limited, a company incorporated in Hong Kong with TCSP licence TC000123 (trustee) · SUN Lau Pui Shan, Irene (protector)
Recitals	The settlor wishes to settle the sum and any further property on the trusts of this deed, which is governed by the law of the Hong Kong Special Administrative Region
1. Definitions	"Beneficiaries" means the settlor's wife SUN Lau Pui Shan, Irene, his children and remoter issue whenever born, and any charity nominated by the trustees · "Trust Fund" means the settled sum, all additions and all property from time to time representing them · "Protector" includes any successor appointed under clause 8
2. Settlement	The settlor pays HK$100 to the trustee, and may add further property by transfer or declaration, and the trustee holds the Trust Fund on the trusts below
3. Discretionary trusts	The trustee may pay or apply the whole or any part of the income and capital of the Trust Fund to or for the benefit of any one or more of the Beneficiaries, in such shares and at such times as the trustee thinks fit, and no Beneficiary has any right to any part of the Trust Fund unless and until a distribution is made
4. Default	On the last day of the Trust Period, the trustee holds the Trust Fund for the settlor's issue then living in equal shares per stirpes, and if none, for such charity as the trustee selects
5. Powers	To invest in any asset as if absolutely entitled; to retain; to borrow; to lend to a Beneficiary on commercial terms; to acquire property; to insure; and to appoint agents, nominees and custodians under Part 4A of the Trustee Ordinance
6. Trustees	At least two trustees or a trust corporation · appointment and removal under s 37 as varied by this deed, with the Protector's written consent · retirement under s 40 · a trustee acting in a professional capacity may charge its published rates
7. Duty of care and liability	The statutory duty of care in s 3A and Schedule 3 applies · the trustee is not relieved of liability for its own fraud, wilful misconduct or gross negligence, and no indemnity out of the Trust Fund is given for it (s 41W)
8. Protector	The Protector's written consent is needed to remove a trustee or to add a Beneficiary; the Protector may appoint a successor by deed; the office ends on death, incapacity or written resignation
9. Accounts and information	The trustee prepares accounts annually and sends them to the Protector; a Beneficiary has no right to accounts or to the deed, consistent with the discretionary nature of the trust
10. Governing law	Hong Kong law governs the trust and its administration · no perpetuity period is stated, the trust having been created after 1 December 2013
Execution	Executed as a deed by the settlor and by the trustee, each signature witnessed, with the company's common seal or a director and the company secretary signing under authority

No registration and no government fee · the deed is the whole constitution of the trust, so every power the trustee will ever need must be in it · a deed that still recites an 80-year perpetuity period was drafted for the pre-2013 law

6 Running the trust: the paperwork after the deed

A trust is administered by documents: a letter of wishes that guides the trustee without binding it, a deed when the trustee changes, and a resolution every time money moves. None of them is filed anywhere, which is exactly why they are the first things missing when a trustee is asked to account for twenty years of decisions.

Letter of wishes — guidance that does not bind	Specimen · example only
Status	Not a deed and not part of the trust. It does not vary the deed, create rights for any Beneficiary, or bind the trustee — and the trustee may depart from it. If a wish is meant to bind, it belongs in the deed
From and to	From SUN Wei Ming, Eric, settlor · to the trustee of the Sun Family Trust, dated 18 November 2026
Education	I would like my children's university and professional education to be funded before any other distribution, and I would prefer that the capital is not exhausted on it
The family home	I would like my wife to be able to remain in the family home for as long as she wishes, and the trustee should not sell it to fund a distribution to the children while she does
The business	My shares in Sunfield Engineering Limited are in the trust. I would like the trustee to retain them while my son works in the business, and to consider a transfer to him only when the Protector agrees
Timing	I would prefer that my children receive capital in stages — at 25, 30 and 35 — rather than in one payment, and that the trustee considers their other resources before each distribution
Confidentiality	I would prefer that the children are not told the size of the Trust Fund while they are minors
Review	This letter is reviewed each year with the trustee, and replaced rather than amended. The current version is the only one the trustee should act on
Signature	Signed and dated by the settlor; a copy sent to the trustee and to the Protector, and the original kept with the deed

A letter of wishes that is treated as binding is either a badly drafted deed or a trustee acting under dictation — neither survives scrutiny · keep the superseded versions, marked superseded, so the trustee can show which one it followed

Deed of retirement and appointment of trustees	Specimen · example only
Parties	Harbourview Trust Services Limited (retiring trustee) · SUN Wei Ming, Eric (continuing trustee) · Pinecrest Fiduciary Limited (incoming trustee) · SUN Lau Pui Shan, Irene (Protector, consenting)
Recitals	The Sun Family Trust was created by a deed dated 18 November 2026 · the retiring trustee wishes to retire and the continuing trustee wishes to appoint the incoming trustee in its place · the Protector consents in writing
Retirement	The retiring trustee retires with effect from 31 March 2027 under s 40 of the Trustee Ordinance, with the written consent of the continuing trustee, there remaining at least two trustees after the retirement
Appointment	The continuing trustee appoints Pinecrest Fiduciary Limited as a trustee in place of the retiring trustee under s 37, and the incoming trustee accepts office on the terms of the deed
Vesting	By this deed the Trust Fund vests in the continuing and incoming trustees as joint tenants without any further conveyance or assurance (s 41)
Indemnity	The retiring trustee is indemnified out of the Trust Fund for liabilities properly incurred, but not for any liability arising from its own fraud, wilful misconduct or gross negligence
Notices	The new trustees give notice to every bank, the company's share registrar, the insurer, the tenant and the Protector, with a certified copy of this deed and of the trust deed
Records handover	The retiring trustee delivers the deed, all deeds of appointment, the minutes, the accounts, the tax returns and the bank mandates — and the handover schedule is signed by both sides
Execution and fee	Executed as a deed by all parties · no stamp duty and no registration fee on a change of trustee; the only cost is the drafting and any registration of a share transfer if assets have to be re-registered

Check the deed's own removal power first: many require the Protector's consent, and some require two trustees to remain · the vesting under s 41 does not change the registered owner of shares or land, so the registrars still need the deed

Trustee resolution — a distribution, and the annual review Specimen · example only	
Meeting	Sun Family Trust — meeting of trustees, 14 May 2027, 3.00 pm, at the office of Pinecrest Fiduciary Limited
Present and quorum	SUN Wei Ming, Eric, and Pinecrest Fiduciary Limited by its director — two trustees, a quorum under clause 6 of the deed
Accounts	The accounts for the year ended 31 December 2026 are received and approved, showing a Trust Fund of HK$18,400,000 and income of HK$412,000
Resolution 1 — distribution	That HK$250,000 be distributed to SUN Hei Yu, Chloe, for her final year of study and living costs, and that the trustee record that her other resources are insufficient for the purpose
Resolution 2 — retention	That the holding of 600,000 shares in Sunfield Engineering Limited be retained, having regard to the settlor's letter of wishes and the Protector's view
Resolution 3 — review	That the investment policy be reviewed at the next meeting, and that the trustee obtain a valuation of the Tai Po property before then
Considerations recorded	The needs of the other Beneficiaries, the settlor's letter of wishes, the liquidity of the Trust Fund, and the duty to act impartially between Beneficiaries — recorded because a discretionary decision with no reasons on file is the decision that gets challenged
Payment	Paid by bank transfer on 18 May 2027 to the account in the Beneficiary's name, with the receipt on file
Signature	Signed by both trustees at the meeting or by written resolution signed by all; the minute is kept with the deed and the accounts — nothing is filed with any registry

No filing, no fee · in a discretionary trust the reasons for a distribution are the trustee's defence, so record them at the time · a written resolution signed by all trustees does the same work as a meeting, and is easier to arrange

7 The official forms — every one, and where it is filed

Wills and trusts generate fewer official forms than any other part of the desk, and that is the trap: there is no form for a will, none for a trust, and nothing is filed when either is signed. The forms that do exist are the ones that follow a death, or a dispute. This is the complete list, grouped by who issues it.

One thing to get right before using it: there is no separate form that just asks the court for a grant. The **application is the applicant's own affirmation** — W1.1a for an executor, the **L1 series** for an intestacy — filed together with the schedule of assets and liabilities verified on **N2.1**. Those documents are the application; nothing else on this page is a request for a grant, and no form is filed on the signing of a will or a trust deed.

Probate Registry — the non-contentious forms

Form	What it is	Filed when	Fee
W1.1a	Executor's affirmation or affidavit — identifies the deceased, the will and the applicant, and exhibits the will	With the application for a grant of probate	**HK$265** on filing, plus **HK$72** per page of the grant engrossed
N2.1	Schedule of assets and liabilities in Hong Kong as at the date of death, verified by the applicant	With W1.1a, as one application	**No separate fee** — filed with W1.1a as one application
W1.4a	Administration with will annexed, where the will appoints no executor, or none can act	Instead of W1.1a	HK$265 + HK$72
W1.2, W1.2a, W1.2b	Power of attorney for an executor abroad, and the attorney's own application and affirmation	When the executor cannot come to Hong Kong	HK$265 + HK$72
W1.3a, W1.3b	Application and affirmation where the sole executor has died without proving, or has renounced	With the chain of entitlement exhibited	HK$265 + HK$72
L2.1	Renunciation of administration by the person entitled in priority	Before a lower-ranked applicant applies	No fee
C2.1	Citation to accept or refuse administration	When an entitled person will neither apply nor renounce	**HK$72** per citation
L1.1a – L1.6a	The administrator's affirmation on an intestacy, chosen by the order of priority: the husband (L1.1a) or the wife (L1.2a), a child (L1.3a), a parent (L1.4a), a brother or sister (L1.5a), and everyone further out on L1.6a, *Other Applications*. The "b" forms are the same applications where the death was before 11 February 2006	With the application for letters of administration; **14 days** minimum after the death for a spouse	**HK$265** on filing
N1.1 – N1.3	Summary administration under s 15 of the Probate and Administration Ordinance (the Probate Registry's own route, not the Home Affairs confirmation notice): **N1.1** affirms the schedule of assets, which is itself form **N4.1**; **N1.2** and **N1.3** are the corrective additional schedules sworn if an asset is discovered before or after the order	With the application to the Official Administrator	Per the scale on filing
N3.1	Schedule of Hong Kong assets for resealing a foreign grant	With the sealed foreign grant	HK$265 + HK$72

Probate Registry — the contentious forms, when a will is disputed

Form	What it is	Deadline or life	Fee
C1.1 caveat	Stops a grant being sealed without notice to the caveator	Life of **6 months**; an address for service in Hong Kong is mandatory	**HK$72**
C1.2 withdrawal	Withdraws the caveat	At any time before the grant	**HK$36**
C1.3 warning	Requires the caveator to state the interest relied on	Draft submitted for the Registrar's approval first	**HK$145**, plus **HK$44** for service
C1.4 appearance	The caveator's answer, stating the contrary interest	**8 days** after service of the warning; no appearance and the caveat ceases to be in force	No fee

The specimens for every form in these two tables are on the probate page — W1.1a and N2.1 filled in, the W1.4a route, the power of attorney, the renunciation, the citation, the caveat and the summary administration. This page carries the documents that come before a death and the ones that follow a dispute.

Small estates — the two routes that avoid a grant entirely

Route	Who applies, and on what form	Limit	Timing
Confirmation Notice — Home Affairs Department	The executor, or the person entitled in priority, applies on **HAEU5** to the Estate Beneficiaries Support Unit	An estate **wholly made up of money** not exceeding **HK$50,000**; no property held as trustee or for a Tso or Tong	Notice issued within **12 working days**; the oath is taken and the notice collected by appointment
Summary administration — Official Administrator	The person entitled applies to the Official Administrator on **N1.1**, affirming the schedule of assets on **N4.1**; the Official Administrator acts under s 15 of the Probate and Administration Ordinance	An estate the Official Administrator considers does not exceed **HK$150,000** — usually cash, bank deposits and MPF	No grant issues and the order is not a formality of the estate: the administrator gets in and distributes, and N1.2 or N1.3 catches anything the schedule missed
Inspection of a deposit box	**HAEU4B**, with a certificate of necessity	Any estate where the will may be in a bank box	Inspection in the presence of Home Affairs officers — the usual first step when the original will is missing

Court and registry documents — where the trust or the will ends up in front of a judge

Document	When it is used	Court and originating process
Originating summons — rectification (Cap 30, s 23A)	A clerical error, or instructions the drafter did not carry out	Court of First Instance, HCMP; Order 76 applies to probate causes and the application is treated as a probate action where the grant has not been lodged (O.76, r.16)
Originating summons — construction	The will is ambiguous, or a gift has failed and nobody knows who takes	Court of First Instance, HCMP, on affidavit evidence — extrinsic evidence is admissible only within s 23B
Application to deem a document duly executed (Cap 30, s 5(2))	The will or codicil did not meet section 5, and the family wants it admitted	Court of First Instance; the standard is that there can be **no reasonable doubt** that the document embodies the deceased's intentions
Trustee's application for directions	The trustee cannot decide alone: whether to litigate, how to construe the deed, whether to distribute	HCMP originating summons, or a summons in an existing trust action, supported by an affirmation exhibiting the deed, the accounts and the advice taken
Application to remove or appoint a trustee	Deadlock, misconduct, or a trustee who has disappeared	Court's power under s 42 of the Trustee Ordinance; HCMP originating summons. A beneficiaries' direction under s 40A is the court-free alternative
Writ — probate action (O.76)	The validity of the will itself is challenged: forgery, want of capacity, undue influence	Court of First Instance; a probate action within the meaning of O.76, r.1, with pleadings and a trial
Citation and caveat (C1.1 – C2.1)	Someone is blocking, or someone is silent	Probate Registry, non-contentious — see the probate page

8 The enduring power of attorney

A will deals with what happens after death. An **enduring power of attorney** deals with what happens while the client is alive but can no longer manage — and that is why the two are usually done together. The EPA is made under the Enduring Powers of Attorney Ordinance (Cap 501) in a prescribed form, and it does nothing at all until it has been registered in the High Court.

The prescribed forms, and what each is for

Form	When it is used	Where it is filed
Form 1	One attorney — the form itself tells the donor to use it where only one attorney is appointed	Kept by the attorney; the original is lodged for registration at the High Court when the donor becomes mentally incapable
Form 2	More than one attorney — appointed jointly, or jointly and severally	Same
Prescribed by	Enduring Powers of Attorney (Prescribed Form) Regulation (Cap 501A), Schedule 1. The form must be used as printed: blanks filled in or deleted, and the matters, property and affairs stated (s 8(1)(b)). The only clauses that may be varied are clauses 2 and 3 of Part A of Form 1, or clauses 3 and 4 of Part A of Form 2 — and the registration application must say whether they have been	

Signing: two witnesses, two certificates, three bars

The execution requirements

Requirement	Detail
Donor signs before both	Before a **registered medical practitioner** and a **solicitor** (s 5). Ideally all three are present at once; if not, the donor signs before the solicitor **not more than 28 days** after signing before the practitioner
Medical certificate	The registered medical practitioner certifies that the donor was mentally capable when signing (s 5(2)(e))
Solicitor's certificate	The solicitor certifies that the donor appeared to be mentally capable (s 5(2)(d))
Who may not witness	The witnessing solicitor or practitioner, their spouses, and relatives by blood or marriage cannot also be the attorney (s 5(2)(aa))
Attorney signs	The attorney signs before a witness, who signs and gives a full name and address (Cap 501A, s 3). The donor must not witness the attorney's signature, and one attorney must not witness another's
Particulars in the instrument	The two certifying professionals must give their full names and addresses in the form
Capacity is the whole point	Without the certificates the document is an ordinary power of attorney, which ends the moment the donor loses capacity — the very event it was meant to cover

EPAA Form 1 — enduring power of attorney, execution page	Specimen · example only
Form	Form 1 — one attorney. Had the donor wanted his two daughters to act together, the prescribed form would be Form 2
Donor	NG Chak Man, of Flat 8A, Block 3, Grandview Garden, 88 Tai Po Road, Sham Shui Po, Hong Kong — aged 81
Attorney	NG Wai Lam, Jason, of 12/F, Tower 2, Metro Harbour View, 8 Fuk Lee Street, Tai Kok Tsui — the donor's son, aged 47, not bankrupt and not mentally incapable
Part A, paragraph 1	Appointment of the attorney, with his name and address exactly as the form requires
Part A, clauses 2 and 3	Left unaltered — no restriction on gifts, and none on the attorney's powers over the donor's residence. Had either been varied, the variation would be declared in the registration application
Matters covered	All the donor's property and financial affairs in Hong Kong: the bank accounts, the flat at Sham Shui Po, the MPF benefits and the tax filings — stated, because a blank has to be deleted and an unstated matter falls outside the power
Donor's signature	Signed by the donor on 3 March 2027 in the presence of Dr LAU Suk Yee, registered medical practitioner (M12345), of 5/F, 21 Argyle Street, Mong Kok
Medical certificate	Dr LAU certifies that she examined the donor on 3 March 2027, that he appeared mentally capable within the meaning of section 2, and that he understood the nature and effect of the instrument
Solicitor's certificate	Signed by HO Man Kit, solicitor (HK solicitor no. 54321), of 18/F, 1 Queen's Road Central — the donor signed in his presence on 10 March 2027, within 28 days of the medical signature, and appeared mentally capable
Attorney's signature	Signed by NG Wai Lam, Jason on 12 March 2027 before a witness, who signed and gave a full name and address. The donor did not witness it
Copies	The original kept by the solicitor with the file; a certified copy to the attorney; the family told where the original is, because it is the original that must be registered

Two witnesses, two certificates, and at most 28 days between them · the witnessing professionals cannot be the attorney or a relative · the attorney's signature needs its own independent witness · blanks are deleted, not left

Registration: the step that gives it effect

An EPA is not a document that sits in a drawer and works when needed. Section 4(3) is explicit: the attorney must not do anything under the authority of the power unless and until it is registered. The duty to apply arises once the attorney has reason to believe the donor is or is becoming mentally incapable, and it is a duty to apply *as soon as practicable*.

- **The trigger** The attorney forms the belief that the donor is or is becoming mentally incapable — usually on medical advice, and the advice belongs on the file.
- **Book the appointment** From 6 July 2026 an appointment at the High Court Registry is required in every case, legally represented or not, through the Judiciary's e-Appointment System.
- **The covering letter** To the Registrar of the High Court, stating the names and addresses of the donor and of the attorney (or each attorney), and whether any variations or additions were made to clauses 2 and 3 of Part A of Form 1, or clauses 3 and 4 of Part A of Form 2.
- **The instrument** The **original** and a **certified copy** of the EPA.
- **Proof of practice** Copies of the practising certificates of both the solicitor and the registered medical practitioner who witnessed the donor's signature — and the execution date must fall inside their validity.
- **The fee** **HK$440** under the First Schedule to the High Court Fees Rules (Cap 4D), paid at the Accounts Office, LG2, High Court Building.
- **Lodging** Personally, at Room LG158 (Counter 4), LG1, High Court Building, 38 Queensway.
- **Registration** With the Registrar's leave the instrument is registered, and the Registry writes to the donor confirming registration, with its date and number. That letter and the registration number go on the file.

Application to register an EPA — the covering letter and its enclosures	Specimen · example only
Addressed to	The Registrar, High Court, 38 Queensway, Hong Kong
Subject	Application under section 9 of the Enduring Powers of Attorney Ordinance (Cap 501) to register an instrument creating an enduring power of attorney
Donor	NG Chak Man, Flat 8A, Block 3, Grandview Garden, 88 Tai Po Road, Sham Shui Po
Attorney	NG Wai Lam, Jason, 12/F, Tower 2, Metro Harbour View, 8 Fuk Lee Street, Tai Kok Tsui — the sole attorney under Form 1
Variations declared	None. Clauses 2 and 3 of Part A of Form 1 are unaltered — the sentence the Registrar's checklist asks for, and an omission delays registration
The trigger, stated	The attorney formed the belief that the donor was becoming mentally incapable on 14 January 2028, on the report of Dr LAU Suk Yee; the application follows as soon as practicable
Enclosures	The original EPA; one certified copy; copies of the practising certificates of HO Man Kit, solicitor, and Dr LAU Suk Yee; the covering letter
Fee	**HK$440**, paid at the Accounts Office, LG2, before lodging
Lodged	By appointment, personally, at Room LG158 (Counter 4), LG1 — the applicant attends, not a courier
Afterwards	Registration with the leave of the Registrar; the Registry's letter to the donor gives the date and number of registration, which are recorded on the file and used whenever the attorney acts
What the attorney may then do	Act within the powers in the instrument over the donor's property and financial affairs — and nothing beyond them. Gifts, the donor's home and any restriction written into the form are governed by the form itself

As soon as practicable after the belief arises · nothing may be done under the power before registration · original plus certified copy, both practising certificates, HK$440 · appointment booked first

THREE WAYS AN EPA FAILS

One witness instead of two. A power signed only before a solicitor is an ordinary power of attorney: it dies at the moment incapacity begins, which is the moment it was needed.

Signed but never registered. An attorney who pays a care home fee or sells a flat before registration has acted without authority, however genuine the need.

A relative as witness. If the witnessing solicitor or doctor is the attorney, the attorney's spouse, or a relative of the donor or the attorney, the execution is bad and the whole instrument is at risk.

9 Court documents: three specimens

Three applications cover most of what a private client team sends to the High Court: rectifying a will that says the wrong thing, asking the court what a trust deed means, and asking whether the trustee may fight. Each is started by originating summons on affidavit evidence, and each is decided on the documents unless the court orders otherwise.

Originating summons — rectification of a will (Cap 30, s 23A) Specimen · example only	
Heading	In the High Court of the HKSAR, Court of First Instance, HCMP 2140/2029 — in the matter of the estate of YEUNG Kwok Wai, Patrick, deceased, and in the matter of section 23A of the Wills Ordinance (Cap 30)
Parties	YEUNG Chan Siu Fung, Amy, the executrix named in the will (applicant) · the other beneficiaries, named as respondents
What has gone wrong	Clause 7 of the will dated 18 November 2026 gives HK$200,000 to The Community Chest. The written instructions of 12 November 2026 said HK$2,000,000, and the attendance note records the figure being read back and confirmed
The ground	A clerical error within s 23A(1)(a): a missing zero in the engrossing of the will. The alternative ground, a failure to understand instructions under s 23A(1)(b), is pleaded in the alternative
What the summons asks	An order that the will be rectified by substituting "HK$2,000,000" for "HK$200,000" in clause 7, and that a copy of the order be sent to the Principal Registry for filing and a memorandum endorsed on the grant (O.76, r.16(2))
Evidence filed	The applicant's affirmation exhibiting the will, the signed instructions, the drafting solicitor's attendance note, the draft sent for approval showing HK$2,000,000, and the grant
Time limit	Within **6 months** of representation first being taken out; after that, only with the court's permission (s 23A(2)). Filed here on 3 July 2029, against a grant of 9 April 2029
Protection for the executrix	Distribution after the six months does not make the personal representative liable for not having anticipated a permitted late application (s 23A(3)) — but prudence says distribute nothing affected by the application until it is decided
Fee	**HK$1,045** to seal the originating summons in the Court of First Instance — the same fee as any other originating summons; there is no separate probate rate
What happens next	Directions on the papers; the respondents usually take no active part where the error is admitted; the order is sealed, the will is annotated, and a copy goes to the Principal Registry

Six months from the grant, not from the death · two grounds only — clerical error or misunderstood instructions, never "the family thinks it unfair" · the will must be lodged for endorsement · HK$1,045 to seal

Originating summons — trustee's application for directions Specimen · example only	
Heading	HCMP 3318/2030 — in the matter of the Sun Family Trust, a trust governed by the law of the Hong Kong Special Administrative Region
Parties	Pinecrest Fiduciary Limited and SUN Wei Ming, Eric (trustees, applicants) · the beneficiaries, represented by a guardian ad litem for the minors
Why the court is asked	The trust holds 600,000 shares in Sunfield Engineering Limited, a private company. A minority shareholder has offered HK$24,000,000 for the whole holding, and one beneficiary wants the money distributed now; the settlor's letter of wishes asks that the shares be retained while his son works in the business
The questions asked	"1. Whether the trustees may sell the shareholding having regard to clause 5 of the trust deed and the letter of wishes dated 18 November 2026. 2. If so, whether the trustees may retain the proceeds as capital. 3. Whether the trustees may pay the costs of this application out of the Trust Fund"
Why directions rather than a decision	A discretionary trustee who acts on a non-binding letter of wishes, against a beneficiary's objection, is exposed to a breach of trust claim. A direction protects the trustee who has made full disclosure — and costs usually follow the fund
Evidence	Affirmation of the director of the trustee company exhibiting the trust deed, the letter of wishes, three years of accounts, the offer letter, the valuation, the correspondence with the beneficiaries, and counsel's advice
Service	On every beneficiary who is sui juris, and on a guardian ad litem for the minors; the Protector is served and may be heard
Fee	**HK$1,045** to seal in the Court of First Instance; costs of all parties usually paid out of the Trust Fund, which is why the order asks for it expressly
Trap	Directions are not advisory opinions on a hypothesis: the trustees must have decided in principle what they want to do, and must put the actual question. "What should we do?" is not an application the court will entertain

Served on every beneficiary, with a guardian ad litem for the minors · the deed, the accounts and the advice all exhibited — nothing left in the file · ask for costs out of the fund, or the trustees pay personally

Affirmation in support — the evidence behind a trustee's summons Specimen · example only	
Deponent	CHEUNG Ka Wai, Ivan, director of Pinecrest Fiduciary Limited, of 30/F, Two Exchange Square, 8 Connaught Place, Hong Kong
Paragraph 1 — the trust	The trust was created by a deed dated 18 November 2026 between SUN Wei Ming, Eric, as settlor, and Harbourview Trust Services Limited as original trustee. I exhibit a copy of the deed at "ICW-1"
Paragraph 2 — the assets	The Trust Fund consists of cash of HK$4,591,000, a flat in Tai Po valued at HK$11,200,000, and 600,000 shares in Sunfield Engineering Limited valued at HK$2,800,000 — HK$18,591,000 in all, as the accounts for the year ended 31 December 2029 at "ICW-2" show
Paragraph 3 — the offer	By a letter dated 14 February 2030 the minority shareholder offered HK$40 per share for the entire holding, conditional on 100% acceptance. The letter and the valuation of 6 January 2030 are at "ICW-3"
Paragraph 4 — the letter of wishes	The settlor's letter of wishes dated 18 November 2026 asks that the shares be retained while his son works in the business. It is not part of the deed and does not bind the trustees. It is at "ICW-4"
Paragraph 5 — the beneficiaries' positions	The settlor's widow supports a sale. His son, who is a director of the company, objects. The two younger children are minors and their guardian ad litem has been served. The correspondence is at "ICW-5"
Paragraph 6 — advice and decision in principle	Counsel advised on 2 March 2030 that a sale is within clause 5 and that retention is not obligatory. The trustees have resolved in principle to sell if the price is not less than HK$38 per share, and ask the court whether that course is proper
Paragraph 7 — costs	The trustees ask that the costs of this application be paid out of the Trust Fund on the indemnity basis, no beneficiary opposing
Exhibits and swearing	ICW-1 to ICW-5, each marked and paginated; affirmed before a solicitor on 12 March 2030; a copy served with the summons

Full and frank disclosure is what buys the trustee its protection — an affirmation that leaves out the beneficiary who objects is worse than no application · exhibit, paginate, and refer to each exhibit in the paragraph that uses it

10 Worked examples

Four files, followed from the first instruction to the last receipt: an estate administered on the court's timetable, a trust funded with shares and the duty on it, three years of a discretionary trust, and a will that failed the ceremony and had to be rescued.

Worked example 1 — an estate from death to distribution	Specimen · example only
The deceased	TAM Wai Keung, died 14 March 2029, aged 74. Will dated 4 May 2021, appointing his widow TAM Ho Lai Ping and his son TAM Chun Yin as executors
What the will does	The shop unit at 15 Kwai Chung Road goes to the son; the residue goes to the widow. The flat at 8 Greenview Terrace is held by the spouses as **joint tenants**, so it passes by survivorship and is not in the estate at all
Estate, at the date of death	Shop unit HK$6,800,000 · listed shares HK$1,450,000 · bank accounts HK$620,000 · MPF HK$780,000 nominated to the daughter, so outside the estate · less mortgage HK$1,100,000, final tax HK$36,000, funeral HK$92,000
Net estate	**HK$7,642,000** — and the flat and the MPF never enter the arithmetic
16 March 2029	Original will located in the firm's deeds room; copy released to the executors; probate search ordered to confirm no other grant has issued
20 March 2029	Assets and liabilities written to the banks and the share registrar as at 14 March; the mortgagee confirms the redemption figure, valid for 30 days
4 April 2029	W1.1a and N2.1 sworn by both executors; the will exhibited; the schedule values every Hong Kong asset
6 April 2029	Application filed at the Probate Registry — **HK$265**
24 April 2029	Requisition: the bank balance is stated at the date of the letter, not at death. Answered on 28 April with a bank statement as at 14 March
15 May 2029	Grant of probate issued, five weeks and six days after filing, and **HK$72** for engrossment. Sealed copies ordered for the bank, the registrar and the Land Registry
June to July 2029	Accounts closed and collected; shares sold; the shop unit assented to the son, with the assent registered at the Land Registry; the mortgage redeemed
20 August 2029	Distribution: shop unit to the son (HK$6,800,000, already transferred), residue of **HK$842,000** to the widow after the mortgage, tax, funeral, costs and the shop's transfer costs
14 March 2030	The executor's year ends. Final tax return filed, accounts closed, receipts and a distribution schedule kept on the estate file for six years

Court fees HK$337 in total — HK$265 to file and HK$72 to engross · the joint flat and the nominated MPF are the two items that never appear in the schedule · the requisition is the normal course, not a mistake: answer it with a document, not an explanation

Worked example 2 — funding a trust with shares, and the duty on the transfer Specimen · example only

Sun Family Trust — settlement of 1,200,000 shares in Sunfield Engineering Limited

Step	Working	Amount (HK$)
Shares settled	1,200,000 shares at HK$4.50, the agreed value on the transfer	5,400,000
Sold note duty	5,400,000 × 0.1%	5,400
Bought note duty	5,400,000 × 0.1%	5,400
Instrument of transfer	Fixed duty on a sale	5
Total duty	5,400 + 5,400 + 5	**10,805**
Trust deed itself	No stamp duty on a deed of trust that transfers nothing	0
Contract notes	Stamped within **2 days** of the sale — the trust changes nothing about that deadline	—

0.1% on each note is the whole of the duty — there is no trust rate and no trust relief · HK$5 on the instrument for a sale, not for a gift · stamp first, register second: an unstamped instrument cannot be registered

Worked example 3 — three years of a discretionary trust Specimen · example only

Sun Family Trust — accounts and distributions, 2027 to 2029

Year	Opening fund (HK$)	Income (HK$)	Distribution (HK$)	Closing fund (HK$)
2027	18,400,000	412,000	250,000 — Chloe, final year of study	18,562,000
2028	18,562,000	438,000	800,000 — Anson, deposit on a flat	18,200,000
2029	18,200,000	391,000	Nil — the trustees resolved to retain	18,591,000

A discretionary trust is administered by minutes, not by filings · the arithmetic is the audit: income less distributions must equal the movement in the fund · retain the letter of wishes with the minutes for the year it was followed

Worked example 4 — a will that failed the ceremony, and the section 5(2) rescue Specimen · example only

What happened	The deceased signed his will at home on a Sunday. His neighbour signed as the first witness. The second witness, his nephew, was not there and signed the following morning, alone with the deceased
Why it fails	Section 5(1)(c) requires the signature to be made or acknowledged in the presence of **two or more witnesses present at the same time**. Sequential witnessing does not satisfy it, however honest everybody was
The rescue	Section 5(2): the court may deem the document duly executed if satisfied that there can be **no reasonable doubt** that it embodies the deceased's testamentary intentions. It is a discretionary jurisdiction, not a right
The evidence that decides it	Affirmations from both witnesses about the sequence; the solicitor's file with the draft and the instructions; emails from the deceased about the will; the original document showing no alteration; medical evidence of capacity if it is challenged
Why the family bothers	The estate is HK$7,642,000. Under the will the shop worth HK$6,800,000 goes to the son and the widow takes the residue of HK$842,000. On intestacy the widow takes the chattels, HK$500,000 and half the residue — HK$4,071,000 — and the two children share HK$3,571,000, so the son receives HK$1,785,500 instead of the shop
What it costs	HK$1,045 to seal the application, counsel's fees, and six to twelve months during which the estate cannot be distributed. The cheaper answer was a 30-minute appointment with two witnesses in the room
If the application fails	The estate is administered on intestacy under Cap 73, and the shop is sold or transferred to the estate and divided by statute. Nothing in the will is given effect
What to do instead, every time	Both witnesses in the room, present together, signing on the same day, with the attestation clause completed and an execution record written the same afternoon

Sequential witnessing is the commonest defect there is · s 5(2) asks for no reasonable doubt, which is a higher standard than the ordinary civil one · the intestacy comparison is the figure to put in front of a client who wants to sign at home

11 Every deadline on one page

Wills, trusts and estates — the dates that are enforced

Deadline	What it applies to	Source
2 days	Stamping the contract notes on a transfer of Hong Kong shares into a trust (30 days if the sale was effected outside Hong Kong)	Stamp Duty Ordinance (Cap 117)
30 days	Stamping a conveyance of property into a trust, from the date of the conveyance	Cap 117
14 days	Minimum period after death before an application for letters of administration	Probate practice
8 days	Appearance to a warning to a caveator; no appearance and the caveat ceases to be in force	Non-contentious probate rules — C1.4
6 months	Life of a caveat from entry, unless withdrawn	C1.1
6 months	To apply to rectify a will, from representation first being taken out; later only with the court's permission	Cap 30, s 23A(2)
6 months	To apply for family provision out of the estate, from the grant	Cap 481, s 6
12 working days	Home Affairs Department confirmation notice for an estate wholly made up of money up to HK$50,000	HAD, Estate Beneficiaries Support Unit
5 to 7 weeks	Typical time from filing to grant in a straightforward estate — a benchmark, not a deadline	Probate Registry guidance
12 months	The executor's year — the benchmark for completing the administration, not a statutory cut-off	Probate practice
3 years	Review of a will and of a trust deed — practice, not law, and the interval that catches marriages, births and deaths	Firm practice
None	Filing a will, creating a trust, appointing a trustee, distributing from a trust: nothing is filed and there is no deadline, which is why the file has to carry its own discipline	—

12 What it costs

Fees and duties — wills and trusts

Item	Amount	When it is paid
Making a will	**No court fee, no filing fee**	Nothing is registered anywhere; the cost is professional time
Registering a will	**Nothing to register**	Hong Kong has no central wills registry — custody, not registration, is the safeguard
Probate court fee — filing	**HK$265**	When the application for the grant is filed
Engrossment of the grant	**HK$72 per page**	When the grant issues
Caveat and warning	**HK$72** caveat · **HK$145** warning, plus **HK$44** for service	Only where the will is contested — see the probate page
Estate duty	**None**	Abolished for deaths on or after 11 February 2006; no clearance papers are needed for a grant
Inheritance, gift or capital gains tax	**None**	Hong Kong imposes none of them
Registering an enduring power of attorney	**HK$440**	On application to the Registrar of the High Court, once the attorney believes the donor is becoming mentally incapable — nothing may be done under the power before registration
Creating a trust	**No government fee**	No deed is registered and no annual return is filed
Funding a trust with Hong Kong shares	**0.1%** on the sold note and **0.1%** on the bought note, plus **HK$5** on the instrument	Contract notes within **2 days** of the sale — the trust adds nothing to the rate, but the deadline still applies
Funding a trust with property	Ad valorem duty as on any conveyance, on the consideration or value, whichever is higher	Within 30 days of the conveyance; rates on the stamp duty page
Land Registry memorial	Per the registration scale	On registering the transfer into the trustees' names
Trust company acting as trustee	TCSP licence under Cap 615 if acting by way of business	Before it takes office — check the licence number on the register

The absence of estate duty is not the absence of cost. What an estate pays for is the administration: the grant, the valuations, the conveyancing to transfer the flat, the tax returns for the final years, and professional time. A trust pays for its own administration every year — trustee fees, accounts, tax returns and the review — and a trust that nobody accounts for is a trust that cannot show what it did with the money.

13 Timeline

From instructions to a working trust

Stage	Timing	Who acts
Will — instructions to draft	3 to 10 days	Paralegal takes the schedule; the solicitor approves the draft
Will — draft to approval	Allow a week; never sign on the day the draft is sent	Client confirms in writing
Will — execution appointment	30 to 45 minutes, both witnesses present	Testator and two witnesses; the person conducting signs the record
Will — review	Every 3 years, and on marriage, dissolution, birth, a death among the executors or beneficiaries, a move abroad, or the acquisition of a business	Diarised at execution, not remembered later
Trust — instructions to signed deed	1 to 3 weeks	Settlor, trustee (with due diligence), Protector
Trust — funding	Same day for cash; 2 to 4 weeks for shares and property	Instrument of transfer and stamping within 2 days of the contract note; Land Registry memorial for land
Trust — first trustee meeting	Within 3 months of funding	Trustee: adopt accounts, investment policy, distribution plan
Trust — annual cycle	Annually: accounts, review of distributions, review of the letter of wishes	Trustee; Protector receives the accounts
EPA — instructions to a signed instrument	2 to 4 weeks, because the signing appointment needs the donor, a registered medical practitioner and a solicitor in the same room	Paralegal drafts on Form 1 or Form 2; the solicitor approves; the doctor's appointment is booked before the draft is finalised
EPA — signing appointment	30 to 45 minutes, all three present: the donor signs, both witnesses sign, both certificates are completed, and the attorney's signature is witnessed separately	Donor, registered medical practitioner, solicitor; the appointment is recorded the same day
EPA — registration	**No fixed deadline**: the duty is to apply *as soon as practicable* once the attorney has reason to believe the donor is or is becoming mentally incapable. Nothing may be done under the power before the instrument is registered	Attorney applies to the Registrar of the High Court with the original, a certified copy and both practising certificates; HK$440
EPA — review	With the will, every 3 years, and on a diagnosis affecting capacity, the death or incapacity of an attorney, a change of address, or a substantial change in the donor's assets	Donor, while capable; a new instrument, not an alteration, if the attorney or the terms have to change
Death to grant	14 days minimum before an administration application; typically 5 to 7 weeks for a simple estate	Executor, through the Probate Registry
Administration to distribution	Within the executor's year where possible	Executor: collect assets, clear debts, distribute

14 What goes wrong

- **The witnesses were not in the room together.** Two neighbours who signed on different days is the commonest defective will there is, and section 5 requires them present at the same time when the testator signs or acknowledges.
- **A beneficiary witnessed the will.** The gift to that witness — and to the spouse of a witness — is void under s 10, even though the rest of the will stands. Ask who the witnesses are, by name, before the appointment.

- **The original cannot be found.** With no central registry, a lost original is presumed destroyed. The firm's storage record and the client's letter are the only counter-evidence, and they are worth nothing if they were never written.
- **Marriage revoked the will and nobody asked.** Section 14 revokes the whole will unless it was made in contemplation of that marriage. An engagement is a question on the instructions sheet, not an assumption.
- **The divorced spouse is still the executor.** Section 15 treats the appointment of a former spouse as omitted and lapses gifts to them, but it does not revoke the will — and it does not remove the former spouse as a trustee of a trust the will creates.
- **A signed will is corrected by hand.** An alteration after execution is invalid unless executed like a will (s 16), and the correction often casts doubt on the rest of the page.
- **The trust deed is a foreign precedent.** A perpetual trust clause abolished in 2013, no Part 4A power to appoint agents, no charging clause, and a governing law clause pointing at another country — all of it discoverable only when the trustee tries to act.
- **The letter of wishes is treated as the deed.** Trustees who follow a non-binding letter without exercising their own discretion are acting under dictation; trustees who ignore it without recording why look arbitrary. Minute the decision either way.
- **A trustee retires and nothing is re-registered.** The vesting under s 41 does not change the registered owner of shares or the memorial at the Land Registry. The bank mandate, the share registrar and the insurer all need the deed.
- **Nobody accounts for the trust.** There is no filing deadline to force it, which is precisely why annual accounts and signed minutes are the trustee's only protection when a beneficiary asks what happened to twenty years of income.
- **The EPA is signed before a solicitor only.** Two witnesses are required — a registered medical practitioner and a solicitor, with a certificate from each. Without both, the power ends when capacity does.
- **The EPA is signed but never registered.** The attorney cannot do anything under the power until the instrument is registered in the High Court, and the duty to apply arises as soon as practicable.
- **A relative witnesses the EPA.** The witnessing solicitor or doctor cannot be the attorney, the attorney's spouse, or a relative by blood or marriage of the donor or the attorney.

15 Checklist

PRINT THIS

- Asset schedule completed, with joint tenancy versus tenancy in common established from the assignment
- Prior will or codicil produced, or a note on file that there is none
- Marriage, engagement, dissolution and recent bereavement asked about and recorded
- Executors asked in advance; not more than four; a substitute named for each
- Witnesses chosen who are not beneficiaries and not married to one (s 10)
- Draft sent for written approval; the approval is on file
- Execution: all three present together, testator signs, both witnesses sign, attestation completed, date inserted
- Execution record written the same day and signed by the person who conducted the appointment
- Original stored and its location recorded; copy and letter to the client; review date diarised
- Enduring power of attorney considered alongside the will, and the family told where the original is kept
- EPA Form 1 or Form 2 used as printed; matters, property and affairs stated; blanks filled or deleted
- EPA signed before a registered medical practitioner and a solicitor, both certificates signed, neither witness an attorney or relative
- Attorney's signature witnessed separately, with the witness's full name and address
- Registration diarised: appointment booked, covering letter, original and certified copy, both practising certificates, HK$440
- Trust deed checked for: parties, beneficiaries, distribution power, default clause, trustee powers, duty of care, exemption limits (s 41W), Protector, governing law
- Trust funded and the transfers stamped within 2 days (shares) or 30 days (property); memorial registered for land
- Trustee acceptance, due diligence and TCSP licence number on file
- Letter of wishes signed, dated and marked as non-binding; superseded versions marked superseded
- Annual trustee meeting diarised: accounts, distributions, review of the letter of wishes
- Change of trustee: deed executed, s 41 vesting recorded, banks, registrars and insurer notified, handover schedule signed

16 Sources

- Wills Ordinance (Cap 30): ss 3 (property disposable by will), 4 (age), 5 (signing and witnessing; s 5(2) dispensing power), 6 (privileged wills), 10 (gifts to attesting witnesses and their spouses void), 13 (modes of revocation), 14 (revocation by marriage), 15 (effect of dissolution or annulment), 16 (alterations after execution), 17 (revival), 23A (rectification).
- Probate and Administration Ordinance (Cap 10), s 25 (no grant to more than four personal representatives); Probate Registry practice on the grant, and the fees at HK$265 on filing and HK$72 per page engrossed.
- Enduring Powers of Attorney Ordinance (Cap 501), ss 2, 4 (duty to register; nothing may be done before registration), 5 (execution before a registered medical practitioner and a solicitor, the two certificates, the independence bar), 8 (scope of the power), 9 (application to the Registrar of the High Court); Enduring Powers of Attorney (Prescribed Form) Regulation (Cap 501A), Schedule 1 (Forms 1 and 2) and s 3 (attorney's signature and witness); Enduring Powers of Attorney (Registration) Rules (Cap 4E); High Court Fees Rules (Cap 4D), First Schedule (HK$440); Judiciary, *How to apply for registration of an Enduring Power of Attorney at the High Court*.

- Trustee Ordinance (Cap 29): s 3A and Schedule 3 (statutory duty of care), ss 36–41 (number of trustees, appointment of new or additional trustees, supplemental provisions, vacancy, retirement, vesting in new trustees), s 40A (change of trustee on beneficiaries' directions), Part 4A (agents, nominees and custodians), s 41W (a professional trustee cannot be exempted from liability for fraud, wilful misconduct or gross negligence), s 41X (powers reserved by the settlor), s 41Y (foreign forced heirship).
- Trust Law (Amendment) Ordinance 2013, in force 1 December 2013 — the statutory duty of care, the extended trustee powers, and the abolition of the rule against perpetuities and the rule against excessive accumulations except for charitable trusts.
- Perpetuities and Accumulations Ordinance (Cap 257) — still relevant to trusts created before 1 December 2013.
- Revenue (Abolition of Estate Duty) Ordinance 2005 — estate duty abolished for deaths on or after 11 February 2006; no estate duty affidavit or clearance is needed for a grant (Inland Revenue Department).
- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap 615) — trust or company service provider licensing for a company acting as trustee by way of business.
- Stamp Duty Ordinance (Cap 117) and the Stamp Office guidance on transfers of Hong Kong stock (0.1% on each contract note, HK$5 on the instrument) and on conveyances on sale.
- Legislative Council, reply to LCQ21 on the system for handling wills, 11 November 2026 — Hong Kong has no official centralised will registration system.
- Judiciary, Probate Registry guidance on applying for a grant, and the Resource Centre for Unrepresented Litigants on enforcement of judgments and estates.

PART XI

Mental capacity and guardianship — the Board, the committee of the estate and the EPA

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Mental capacity and guardianship

MENTAL CAPACITY AND GUARDIANSHIP

This page is the map before the forms: which body decides what, what each order actually authorises, what it costs, and the deadlines that send applications back. The enduring power of attorney is covered in full on the wills and trusts page; here it is shown in its place beside guardianship and the committee. Probate takes over after death, where none of these powers survives.

1 Three routes, and they do different things

When an adult loses the capacity to make decisions, Hong Kong offers three quite separate mechanisms, and the commonest mistake on a file is to reach for the wrong one. A **guardianship order** deals with the person — where they live, who sees them, what treatment they accept. A **committee of the estate** deals with the money. An **enduring power of attorney** deals with the money too, but only because the person chose their attorney in advance and put it in writing while they still could.

Which route covers what

Route	What it covers	Who decides	How long it lasts	Cost
Guardianship order Cap 136 Part IVB	Personal welfare: residence, being conveyed there, attendance for treatment, occupation or training, access, consent to ordinary medical or dental treatment, and a capped monthly sum from the person's savings	The Guardianship Board, after a hearing	First order up to **1 year**; renewals up to **3 years**	No Board fee; the applicant pays the doctors
Committee of the estate Cap 136 Part II	Property and financial affairs: collecting income, paying bills, investing, selling property with the court's authority, running a business, even executing a will	The Court of First Instance	Until discharged by the court	Court fee, plus the committee's costs and any security ordered
Enduring power of attorney Cap 501	Property and financial affairs only, and only to the extent the donor gave it	The donor, in advance; the attorney acts later	Until the donor's death or revocation	**HK$440** to register

They can run together. A guardian may be deciding where a parent lives while an attorney under an EPA pays the care home, and the committee route is unnecessary if the EPA is wide enough. What none of them can do is make a will for the person — only the court can do that, under Part II.

THE PRACTICAL ORDER OF QUESTIONS

Is there a registered EPA? If yes, the money is dealt with — read the power and check its limits before doing anything else. If no, does the money actually need managing, or is the real problem welfare? Welfare needs the Guardianship Board; money needs the court. Applying to the wrong one costs months, and the Board will say so at the hearing.

2 Who counts as mentally incapacitated

The Ordinance does not work from a diagnosis. It works from **mental disorder or mental handicap** producing an inability to make the decisions in question. A person with dementia may be perfectly able to decide where to live and quite unable to manage a share portfolio; a person with a learning disability may be the reverse. Capacity is decision-specific, and each route asks its own question.

The test each route applies

Route	The question asked	Who answers it
Guardianship	Is the person 18 or over, mentally incapacitated, and incapable of making decisions about health, welfare or finance — with no feasible alternative to guardianship?	The Guardianship Board, on medical and social evidence
Committee of the estate	Is the person incapable, by reason of mental incapacity, of managing and administering their property and affairs (s 11(1))?	The Court of First Instance
Consent to treatment	Is the person incapable of understanding the general nature and effect of this treatment (s 59ZB(2))?	The doctor, and the guardian or the court
EPA	Was the donor capable when the instrument was signed, and has it been registered since the donor became incapable?	The doctor who signs the certificate, then the Registrar

Two boundaries matter. **Guardianship is for adults**: the Board's jurisdiction begins at 18, and a person under 18 is dealt with under the guardianship of a parent or the court's wardship jurisdiction, not Part IVB. And **detention in a mental hospital is a different Part**: Part III governs admission, detention and treatment of patients, with the Mental Health Review Tribunal under Part IVA reviewing detention. A guardianship order is not a detention order, and a detention order is not a welfare regime.

3 Who may apply, and the 14-day rule

An application for guardianship is made to the Guardianship Board on **Form 1**. Four categories of person may apply (s 59N(1)): a **relative** of the person, a **social worker**, a **registered medical practitioner**, or a **public officer in the Social Welfare Department**. "Relative" is defined in s 2 of the Ordinance, and the applicant must state the relationship on the form.

What Form 1 asks for, and the two time limits built into it

Requirement	Detail	Time limit
The applicant has seen the person	Personally, not through a file. The date is stated on the form and must be true	Within **14 days** before the date of the application
Two medical reports	One by an **approved doctor** — a psychiatrist with special experience in the diagnosis or treatment of mental disorder, or in assessing mental handicap — and one by any registered medical practitioner. Different forms for each, and the applicant must not be the reporting doctor	Application must reach the Board within **14 days of the last medical examination**
Proposed guardian's consent	Parts II and III of Form 1, signed by the proposed guardian, who must be 18 or over and must give a written undertaking	With the application
Reasons	Why guardianship is needed, and why nothing less will do	With the application
Fee	The Board charges nothing. The applicant pays whatever the two doctors charge for their reports	—

The 14-day rules are the ones that send applications back. A form that arrives on day 15 is not a defective application to be cured — it is not a valid application at all, and the Board will return it. If the person was seen 20 days ago, see them again before filing.

Form 1 — application for a guardianship order Specimen · example only	
Form	Form 1 — application for guardianship under Part IVB of the Mental Health Ordinance. Completed in English on the prescribed form; the Chinese version is equally valid, and the two are not mixed
Applicant	CHAN Wai Ming, Michael — son of the person concerned · HKID A123456(7) · address and telephone as stated · aged 52
Relationship	Son. Stated in terms, because the applicant must fall within s 59N(1) — a relative, a social worker, a registered medical practitioner or a public officer of the Social Welfare Department
Person concerned	CHAN Kwok On, Peter — aged 84 · HKID B765432(1) · usually resident at Flat 8B, Kam Wah Court, 22 Castle Peak Road, Yuen Long · now in a convalescent home in Tuen Mun after a fall
Last seen by the applicant	**9 June 2027** — four days before the application is signed. It must be within 14 days, and the date must be the date he actually visited
Medical reports enclosed	Report of Dr YIP, approved doctor (psychiatrist), examination 2 June 2027 · report of Dr LO, registered medical practitioner, examination 7 June 2027 · **application filed 13 June 2027**, within the 14 days from the last examination on 7 June, which ran to 21 June
Diagnosis and capacity	Moderate-to-severe dementia; unable to understand the nature of residential care, unable to manage his bank accounts, unable to weigh up treatment options
Proposed guardian	The applicant himself. Part III signed by him consenting to act; written undertaking to the Board signed and filed
Powers sought	Residence at a specified care home · conveyance there with reasonable force if necessary · attendance for medical treatment · consent to ordinary medical and dental treatment · access for the applicant and the case social worker · a monthly sum of HK$9,000 from his savings for his maintenance
Alternative to guardianship considered	No registered EPA · family unable to agree on care · bank unwilling to act on an informal family arrangement · day-to-day care package tried and broke down
What happens next	Board Secretariat checks the form, sends copies to the person concerned and the Social Welfare Department, and the social enquiry begins
Fee	**Nil** to the Board. The two medical reports are privately charged

Two 14-day limits, not one: the applicant must have seen the person within 14 days before applying, and the application must reach the Board within 14 days of the last medical examination · one report must be by an approved doctor · the applicant cannot be either reporting doctor · a form that misses a limit is returned, not corrected

Form 13 — request to withdraw a guardianship application Specimen · example only	
Form	Form 13 · Request to withdraw a guardianship application
Specified under	Rule 22 of the Mental Health Guardianship Board Rules (Cap 136E): the application may be withdrawn **at any time** at the applicant's request, provided the request is **in writing** and **the Board agrees**
Who files it	The **applicant** — here CHAN Wai Ming, Michael, who filed Form 1 on 13 June 2027 for his father. The proposed guardian, the social worker and the Director of Social Welfare are parties and are told of the withdrawal (r 22(2)), but they cannot withdraw someone else's application
Stage	After Form 1 was accepted and the social enquiry begun, and **before the hearing**. No guardianship order has been made, so there is nothing to review — this is the application that goes, not an order
What changed	CHAN Kwok On, Peter completed six weeks of rehabilitation after the fall and was assessed as able to return home with a live-in carer. The family agreed a care plan on 12 August 2027, the bank agreed to a third-party mandate for the carer's wages, and the day-to-day decisions that prompted the application are now being made
The request	A signed written request dated **18 August 2027**, identifying the application by the Board's case reference, stating that the applicant wishes to withdraw it, and setting out briefly why — the change in circumstances, the care plan, and the family's agreement. The reasons are not a formality: the Board reads them before deciding whether to agree
The Board's decision	The Board **agreed to the withdrawal on 25 August 2027**, and the secretary informed the parties under r 22(2). No order was made and the social enquiry was not carried further
What the Board weighs	Whether the person still needs the protection of an order notwithstanding the applicant's change of heart. A withdrawal that leaves an incapacitated adult with no lawful decision-maker, or that looks like a family settling a dispute by walking away, is not automatically agreed — the Board can refuse and list the case
Effect	The application ends. There is no order, no guardian and no supervision. The person concerned remains exactly as they were before Form 1 was filed
Starting again	A fresh **Form 1**, with a fresh visit within 14 days and **two fresh medical reports** — the earlier reports will not carry a later application, and the two 14-day limits run again from the new dates
What it does not do	It does not end an order that has already been made. Once a guardianship order is in force, the routes out are a review on Form 2, expiry, or the guardian's written notice under s 59T(1)(b) — not Form 13
Fee	**None** — the Board charges nothing for an application, a withdrawal or a hearing
The trap	A letter saying "we no longer wish to proceed" is not a withdrawal until the Board agrees. Until it does, the case remains listed, the parties remain on notice, and a hearing date can still be issued — so the file is not closed on the day the letter is sent

No fee · in writing, at any time before or at the hearing · the Board must agree, and can refuse · the secretary then informs the parties · withdrawal ends the application, never an order already made · a later application starts again with a fresh Form 1 and two fresh reports

4 The medical evidence

Two reports, two different forms, and the Board will not process the application without both. The **Approved Doctor's Report** comes from a psychiatrist on the Board's approved list; the **Registered Medical Practitioner's Report** can come from the family doctor, the hospital team or a private practitioner. There is no fixed interval between the two examinations, but a long gap invites the Board to ask for a fresh examination before the hearing, which delays everything.

WHAT THE REPORTS MUST ACTUALLY SAY

Not just the diagnosis. The Board needs the doctor to address capacity for the decisions in question — residence, financial management, treatment — and to say what the person can still do. A report that says "dementia, unable to manage affairs" without more tells the Board nothing it cannot read in the discharge summary, and it is the commonest reason a hearing goes badly.

Neither report binds the Board. The Board may hear from the doctors at the hearing, may require a further examination, and may reach its own view. That is why the reports should be treated as evidence, not as a gateway that guarantees an order.

5 The social enquiry and the hearing

Once a valid application is accepted, the Board sends a copy to the person concerned and to the Social Welfare Department. A social worker is assigned and prepares a **Social Enquiry Report** under s 59P — not later than **four weeks** from the date of the application. The report covers the person's views and wishes, family background, social and financial situation, and the suitability of the proposed guardian. It ends with a recommendation, and the Board reads it closely.

The timetable, as the Board runs it

Step	What happens	Timing
1	Form 1 and the two medical reports reach the Board and are checked by the Secretariat	Within 14 days of the last examination
2	Copies go to the person concerned and to the Social Welfare Department; the applicant is acknowledged	On acceptance
3	Social Enquiry Report prepared — interview with the applicant, the person, relatives, care home staff; bank statements and identity documents produced	**Within 4 weeks** of the application
4	Notice of hearing to the person concerned, the applicant and the Director of Social Welfare; other witnesses invited	At least **14 days** before the hearing
5	Supplementary report from the social worker	1 clear working day before the hearing
6	Hearing before at least three Board members; evidence on oath or affirmation; the person concerned is invited and may be interviewed in advance	The hearing itself, usually 20 to 45 minutes
7	Order and Reasons issued in writing to the parties, with a copy to the guardian and, where bank accounts are involved, disclosure to the banks	After the hearing

Ordinary processing time, from a valid Form 1 to the hearing, is **four to nine months**. That is the single most important thing to tell a family at the first meeting. Beds do not wait nine months, which is why the emergency route exists for the narrow cases that justify it.

Guardianship order — the terms, as issued Specimen · example only	
Case	Guardianship Board case no. GB 2027/0412 · hearing 3 November 2027 · panel of three members
Person concerned	CHAN Kwok On, Peter — date of birth 14 March 1943
Order	That the person concerned be received into guardianship, and that CHAN Wai Ming, Michael be appointed guardian
Powers conferred	(a) require residence at Greenvale Care Home, Tuen Mun · (b) convey him there, using reasonable force if necessary · (c) require attendance for medical and dental treatment · (d) consent to medical or dental treatment **other than special treatment**, where he cannot understand the general nature and effect · (e) require access to be given to the guardian and the case social worker · (f) hold, receive or pay a monthly sum of **HK$9,000** for his maintenance
What is not in the order	No power to sell or charge his flat · no power to close or transfer bank accounts · no power to make a will · no power over investments · no power to consent to special treatment
Duration	Up to **one year** from the date of the order — the first order cannot exceed that, however long the condition is expected to last
Reasons	Issued separately, and served with the order on the applicant, the person concerned, the Director of Social Welfare and the guardian
Review	Before expiry. If the review hearing cannot be held before the expiry date, the order continues until the Board determines the review
Fee	Nil

An order is specific: read the powers granted, because anything not granted is not there · the monthly sum is capped by reference to the latest median monthly employment earnings, so the figure moves with the published statistics · the order is served on the banks where it authorises the monthly sum

6 What a guardian can and cannot do

The guardian's powers come from the order, not from the status. Section 59R(3) lists the six powers the Board may confer, and the order will tick only those the evidence supports.

The six powers under s 59R(3)

Power	What it means in practice	The limit
(a) Residence	Require the person to live at a specified place — a care home, a relative's flat, a hospital step-down unit	The address must be specified; a general power to "decide residence" is not the same thing
(b) Conveyance	Take the person there, using reasonable force if necessary	Reasonable force only, and only to give effect to (a)
(c) Attendance	Require attendance at a place and time for medical or dental treatment, special treatment, occupation, education or training	Attendance, not consent; consent is a separate power
(d) Consent to treatment	Consent to medical or dental treatment where the person cannot understand its general nature and effect	**Not special treatment** — that needs the court under Part IVC
(e) Access	Require that a named doctor, approved social worker or other person be allowed to see the person	Named persons only
(f) Money for maintenance	Hold, receive or pay a specified monthly sum from the person's savings for their maintenance or benefit	A monthly figure fixed in the order, capped by reference to median monthly employment earnings; it is not a power to manage the estate

THE LIMIT FAMILIES ALWAYS HIT

A guardian cannot sell the flat, close the bank accounts, cash in the investments, deal with the MPF, pursue an insurance claim or apply for probate. Those are property and affairs, and they belong to the committee route or to an EPA. The Board's own guidance says plainly that applicants often expect powers the Ordinance does not give. Say this at the first meeting, not at the hearing.

The guardian is not a decision-maker in place of the person. Section 59S(3) requires the guardian to promote the person's interests — including overriding their views where the guardian considers that is in their interests — while respecting those views and wishes so far as they can be ascertained, and to comply with any directions of the Board.

7 One year, then three, and the review in between

The first guardianship order lasts **no more than one year** (s 59R(1)(a)). A renewed or further renewed order lasts **no more than three years** (s 59R(1)(b)). The Board reviews orders in cycles, and the review is not a formality: the guardian's performance is examined, including the financial reports the Board requires.

Reviews and directions

What you want	Form	Who may ask	Timing
Review of an order before expiry	**Form 2**	The person concerned, the guardian, the Director of Social Welfare, or anyone else the Board considers has a genuine interest in the person's welfare	Any time before expiry; a progress report normally takes 6 to 8 weeks
Directions on how a power is exercised	**Form 3**	The guardian, or a party to the proceedings	Rarely needed; most issues are resolved with the case social worker and ratified at the next review
Withdraw the application	**Form 13**	The applicant, in writing	At any time, before or at the hearing — but only if the Board agrees (r 22, Cap 136E)
Appeal on a question of law	Notice of appeal to the Court of First Instance	Any party	**28 days** after the Order and Reasons are sent; later needs leave

Two things about expiry. First, if the review hearing cannot be held before the order expires, the order **continues in force** until the Board determines the review — it does not lapse on the date printed on it. Second, a guardian who wants to stop acting gives written notice to the Board under s 59T(1)(b), and the functions pass to the Director of Social Welfare until the Board reviews the case. A guardian cannot simply stop.

Form 2 — application for review of a guardianship order Specimen · example only	
Form	Form 2 — application for review of a guardianship order
Applicant	CHAN Wai Ming, Michael — the guardian appointed on 3 November 2027
Order under review	GB 2027/0412, made 3 November 2027, expiring 2 November 2028
Grounds	The person concerned has settled at Greenvale but now needs a place in a dementia unit in Kowloon to be near his daughter; the monthly sum of HK$9,000 no longer covers the fees, which have risen to HK$13,500
Variation sought	Residence changed to the new unit · monthly sum increased to HK$12,500
What the Board will do	Ask the Director of Social Welfare for a Progress Social Enquiry Report, then list a review hearing on at least 14 days' notice
Timing	The progress report normally takes 6 to 8 weeks; no hearing is fixed until it is available
Fee	Nil
Common mistake	Applying for a review to fix a problem that is really a property problem — a bigger monthly sum is the only money power the Board has. Selling the flat still needs the court, or an EPA

Nil fee · the review can be brought by the person, the guardian, the Director of Social Welfare or anyone with a genuine interest · the Board may renew, vary or revoke · an order does not lapse while a review is pending

8 Emergency guardianship

Section 59Q lets the Board make an **emergency guardianship order** where it has reason to believe that the person is in danger, or is being or is likely to be maltreated or exploited, that they cannot make reasonable decisions about their own circumstances, and that immediate provision is necessary to protect them. It is used for abuse, exploitation — including financial exploitation — and self-neglect.

Emergency route, against the ordinary route

	Emergency order (s 59Q)	Ordinary order (s 59O)
Forms	**Form 4**, with Form 1 filed first or at the same time	Form 1 alone
Evidence	Grounds, case summary and supporting documents showing a real emergency	Two medical reports, social enquiry report, hearing
Guardian	Usually the Director of Social Welfare, because there is no time to assess a private guardian	Private guardian where suitable, otherwise the Director
Duration	**Not more than 3 months**	Up to 1 year, then up to 3 years
Then what	The full application is heard, on a full social enquiry report	Review before expiry
How common	Rare — the statutory conditions are narrow and the Board uses the power sparingly	The ordinary case

Form 4 — emergency guardianship application Specimen · example only	
Form	Form 4 — application for an emergency guardianship order, with Form 1 filed at the same time
Applicant	LEE Suk Yee, social worker, Tung Chung family service centre — a social worker within s 59N(1)
Person concerned	WONG Kam Fai — aged 79, living alone, advanced dementia
The emergency	A neighbour has taken control of his bank card and withdrawn HK$180,000 over six weeks; the flat has no electricity, food in the fridge is spoiled, and he has refused admission to hospital twice
The three statutory grounds	In danger and being exploited · incapable of making reasonable decisions about his circumstances · immediate provision necessary to protect him
Documents	Case summary · bank statements · photographs · medical report from the attending doctor · police report reference
Guardian sought	The Director of Social Welfare as emergency guardian, pending a full application
Hearing	Urgent hearing listed as soon as the Board can sit; the Director of Social Welfare is asked for a report if not the applicant
Duration if granted	**Three months at most**, during which the full social enquiry report is prepared and the ordinary application heard
Fee	Nil

Form 4 never stands alone — Form 1 goes with it · three months is the ceiling, not a target · the emergency order protects while the ordinary application is prepared · financial exploitation is squarely within the section

9 The committee of the estate

Where the problem is money, not welfare, the route is Part II of the Ordinance and the court. If the Court of First Instance is satisfied that a person is incapable, by reason of mental incapacity, of managing and administering their property and affairs, it may appoint a **committee of the estate** (s 11(1)). The Official Solicitor may be appointed, and the court may order remuneration out of the estate and require the committee to give security.

The committee is not a free hand. It does what the court orders or authorises it to do under ss 10A and 10B (s 11(2)), and Order 30, rules 5 to 7 of the Rules of the High Court — the receivership rules — apply to it as if it were a receiver (s 11(3)). The court's powers under s 10B are wide: control and management of property, sale and exchange, charging, acquisition, settlement and gifts, the execution of a will, carrying on a business, dissolving a partnership, conducting litigation, and exercising powers the person held as trustee.

What the committee can do, and what needs a further order

Act	Authority
Collect income, pay bills, maintain the person and the family	Within the management powers the court confers (s 12)
Invest and manage movable property	Within the management powers, subject to the order
Let immovable property	Only for a term **not exceeding 3 years** (s 12 proviso)
Sell or mortgage the flat or any part of the estate	**Not** under s 12 — a specific order under s 10B(1)(b) is needed
Execute a will for the person	Only under s 10B(1)(e), and only where the court believes the person cannot make a valid will; never while the person is a minor (s 10B(4))
Carry on the person's business, dissolve a partnership, conduct litigation	Specific authority under s 10B(1)(f), (g) and (i)
Execute deeds and instruments in the person's name	s 17 — the committee may execute instruments under the court's order

The court may also act in an emergency (s 10D) and may make orders to preserve interests in the property (s 10E). An application is made to the Court of First Instance, supported by medical evidence and usually by evidence of the assets and the proposed committee; the originating process attracts the ordinary High Court fee of **HK$1,045**, and the committee's costs come out of the estate unless the court orders otherwise.

Part II application — originating summons for a committee of the estate Specimen · example only

Court	In the High Court of the Hong Kong Special Administrative Region, Court of First Instance
Nature of proceedings	Originating summons under Part II of the Mental Health Ordinance (Cap 136)
Applicant	FONG Mei Lin, daughter of the person concerned, of 18 Clear Water Bay Road, Kowloon
Person concerned	FONG Chun Keung — aged 81, in a nursing home since a stroke in March 2027, unable to manage his affairs
Relief sought	(1) A declaration that the person concerned is incapable, by reason of mental incapacity, of managing and administering his property and affairs · (2) appointment of the applicant as committee of the estate · (3) authority to sell the flat at 5/F, 22 Portland Street, Mong Kok, and to apply the proceeds to his care · (4) authority to deal with the bank accounts and the share portfolio · (5) directions on remuneration and security
Evidence in support	Two medical reports · nursing home records · schedule of assets and liabilities · bank statements · title documents · the applicant's affidavit of suitability and her consent to act
Why the court and not the Board	The welfare questions are settled — the nursing home placement is agreed and there is no dispute about access. What is needed is power to sell the flat and run the portfolio, and the Board has no such power
Fee	High Court originating process — **HK$1,045**
Supervision afterwards	Order 30 rules 5 to 7 apply: accounts, enquiries and directions as for a receiver; the court may require security and may remove the committee

Part II is property, Part IVB is welfare · the court, not the Board, authorises a sale · Order 30 applies to the committee as to a receiver · the same person may be guardian and committee, but the two appointments come from different bodies

Committee's first-year account — what the court expects to see Specimen · example only

Estate of FONG Chun Keung · committee's statement for the year ended 30 June 2028

Item	Amount	Authority
Opening balance — bank accounts and cash	1,240,000	Order of 12 August 2027
Rent received, Mong Kok flat, to completion of sale	96,000	Management powers, s 12
Sale of Mong Kok flat — net proceeds	4,180,000	Specific order under s 10B(1)(b), 3 January 2028
Nursing home fees	(312,000)	Maintenance of the person
Medical and therapy costs	(48,600)	Maintenance
Committee's costs and disbursements	(86,000)	As ordered; taxed if not agreed
Closing balance — deposit account and cash	5,069,400	—
Not done, because no authority: no gift to the grandchildren, no loan to the applicant, no change to the will, no sale of the shares beyond the rebalancing authorised in the order		

Every movement is tied to an authority · the sale needed its own order · costs come out of the estate only as the court allows · a committee that acts outside the order is exposed personally, which is why the account is drafted this way

10 Consent to treatment

Treatment sits in Part IVC, which applies to a person of 18 or over who is incapable of understanding the general nature and effect of the treatment in question (s 59ZB). Two principles run through it: the person must not be deprived of treatment merely because they cannot consent to it, and any treatment must be in their **best interests**.

Who consents to what

Treatment	Who may consent	Notes
Ordinary medical or dental treatment	The guardian, where the order confers the power under s 59R(3)(d); otherwise the court	Only where the person cannot understand the general nature and effect of the treatment
Special treatment	The **court**, under Part IVC	The guardian's power under s 59R(3)(d) expressly excludes it
Treatment of mental disorder in a mental hospital	Outside Part IVC	Part III governs it, with the Mental Health Review Tribunal under Part IVA
Treatment under a supervision and treatment order	Outside Part IVC	Part IIIB governs it
Routine care, hygiene, comfort	The day-to-day carer	Not "treatment" in the statutory sense; the general law of necessity still applies

An EPA is no help here at all. It covers property and financial affairs, and it cannot authorise treatment, admission to a home or any welfare decision. A family that signs an EPA believing it covers "everything" discovers the gap at the hospital admissions desk.

11 The EPA beside guardianship

An enduring power of attorney under Cap 501 is made while the donor has capacity, and survives the donor's later incapacity. It covers **property and financial affairs only**. It must be registered with the Registrar when the donor becomes incapable, nothing may be done under it before registration, and registration costs **HK$440**. The donor signs before a registered medical practitioner and a solicitor — together, or the solicitor within 28 days after the doctor — and both witnesses complete their certificates.

EPA, guardianship and committee side by side

	EPA	Guardianship	Committee of the estate
Made or imposed	Made by the donor in advance	Imposed by the Board	Imposed by the court
Covers	Property and financial affairs, as the donor specified	Personal welfare, and a capped monthly sum	Property and financial affairs
Can consent to treatment	No	Yes, ordinary treatment only, if the order says so	No
Can sell the flat	Yes, if the power allows it	No	Only with a specific court order
Supervision	Registration; no ongoing court supervision	Board reviews at least every 3 years, financial reporting in between	Court supervision as for a receiver
Cost	HK$440 to register, plus the solicitor's and doctor's fees	No Board fee; medical reports and the applicant's time	Court fee, committee's costs, security
Speed	Immediate, once registered	Four to nine months	Months, depending on the evidence and the court's list
Ends	On the donor's death or revocation	On expiry without renewal, or revocation	On discharge by the court

Registered EPA — what it does, and where it stops Specimen · example only	
Instrument	Enduring power of attorney under Cap 501, in Form 1, executed 14 October 2024
Donor	FONG Chun Keung — then 78, with capacity, living independently
Attorney	FONG Mei Lin, daughter — sole attorney, with a replacement named
Powers given	All his property and financial affairs: bank accounts, the Mong Kok flat, the share portfolio, tax and insurance, and the conduct of any claim
Registration	Application made 2 April 2027, after the stroke; registered 19 May 2027; fee **HK$440**
What the attorney may now do	Operate the accounts, pay the nursing home, sell or let the flat if the power permits, manage the portfolio, deal with the IRD
What the attorney may not do	Consent to medical or dental treatment · decide where he lives · authorise access · make a will for him · make gifts beyond what the power allows · act before registration
What still needs the Board	Residence, access, attendance for treatment and ordinary medical consent — none of which the EPA touches
What no longer needs the court	A committee of the estate. The registered EPA does the property work, so the Part II application is unnecessary unless the power is too narrow or the attorney will not act

Property only · registration is the switch that makes it usable · HK$440 · an EPA and a guardianship order run side by side, and a family often needs both · if the attorney dies, cannot act or refuses, the property problem goes back to the court

12 Fees and deadlines

Money

Item	Fee
Guardianship application — Form 1, review, directions, emergency	**No Board fee**
Two medical reports for a guardianship application	Charged by the doctors; the applicant pays
Part II application to the Court of First Instance	**HK$1,045** originating process
Committee's remuneration and security	As the court orders, out of the estate
EPA registration	**HK$440**
Search of a court file · copy per page	HK$18 · HK$4

Time

Step	Limit
Applicant must have seen the person before applying	**Within 14 days**
Application and both medical reports to reach the Board	**Within 14 days** of the last medical examination
Social Enquiry Report	**4 weeks** from the application
Notice of hearing	At least **14 days**
Supplementary report	**1 clear working day** before the hearing
Valid application to hearing	**4 to 9 months** in practice
First guardianship order	Up to **1 year**
Renewed order	Up to **3 years**
Emergency guardianship order	**3 months** at most
Progress report for a review	**6 to 8 weeks**
Appeal to the Court of First Instance on a question of law	**28 days** from the Order and Reasons
EPA registration	As soon as practicable after the donor becomes incapable; nothing may be done before it
EPA witnesses	Doctor and solicitor together, or the solicitor within **28 days** after the doctor

13 What goes wrong

- **Filing after the 14 days.** The sighting and the last medical examination each carry a 14-day limit. Miss either and the form comes back — it is not a defect to be corrected by affidavit.
- **One medical report.** Two are required, and one must be by an approved doctor. A report from the treating geriatrician alone will not do.
- **The applicant being one of the reporting doctors.** The Board's guidance is explicit: a medical applicant should not provide a report in the same case.
- **Expecting the guardian to sell the flat.** The Board has no power to authorise it. That is a committee application, or an EPA.
- **Expecting the guardian to close the bank accounts.** The monthly sum under s 59R(3)(f) is a maintenance allowance, capped by reference to published earnings statistics. It is not estate management.
- **Treating the order as indefinite.** The first order is a year at most. Diarise the review, and the progress report six to eight weeks before it.
- **Assuming the order lapses on its expiry date.** If the review is not heard in time it continues until the Board determines the review — but that is not a reason to let the review drift.
- **Using an EPA for welfare.** It cannot authorise residence, access or treatment. Families discover this at the hospital, which is the worst place to discover it.
- **Acting under an unregistered EPA.** Nothing may be done until it is registered. A bank that acts on it before registration is acting without authority.
- **Applying for a committee when an EPA covers the assets.** The court route costs money and time; if the power is wide enough and the attorney will act, use it.
- **Forgetting who is a party.** The person concerned, the applicant and the Director of Social Welfare are parties. Not telling a sibling about the hearing does not make them a non-party; it just makes the hearing harder.
- **Treating the social enquiry as the applicant's adversary.** The report goes to the Board whichever way it reads. Cooperation, documents and a truthful account of the family history produce a better report than managing the social worker.

14 Checklist

Opening a mental capacity file

Check	Why
Is there a registered EPA?	If yes, read it before anything else — it may deal with the money entirely
Is the problem welfare, money, or both?	Welfare goes to the Board, money to the court or the attorney
Is the person 18 or over?	Part IVB begins at 18; below that, a different jurisdiction applies
Who may apply?	Relative, social worker, registered medical practitioner, or Social Welfare Department officer
When was the person last seen?	Must be within 14 days of the application
Are both medical reports in hand, one by an approved doctor?	And dated within 14 days of filing
Has the proposed guardian signed Parts II and III and the undertaking?	No consent, no appointment
Which powers are actually needed?	Ask for the six in s 59R(3) only where the evidence supports them
Is there a property problem the Board cannot solve?	Plan the Part II application at the same time, not after
Is there an emergency?	Form 4 with Form 1, and expect the Director of Social Welfare as guardian
Is treatment being proposed?	Ordinary treatment: the guardian, if empowered. Special treatment: the court
Is the review diarised?	One year for the first order; the progress report six to eight weeks before

15 Sources

- Mental Health Ordinance (Cap 136): Part II (ss 7, 10, 10A to 10E, 11, 12, 17 — management of property and affairs, committees of the estate); Part III (reception, detention and treatment); Part IIIA (guardianship of persons concerned in criminal proceedings, ss 44A and 44B); Part IVA (Mental Health Review Tribunal); Part IVB (ss 59M to 59W — guardianship, emergency orders, guardians, review, appeal); Part IVC (medical and dental treatment, ss 59ZA to 59ZI).
- Mental Health (Guardianship) Regulations (Cap 136D): duties of private guardians, and the offence for contravention.
- Mental Health Guardianship Board Rules (Cap 136E): procedure, withdrawal, notice of hearing, directions.
- Guardianship Board, *Procedural Guidelines* (6 March 2025): application route, Forms 1 to 4 and 13, the 14-day limits, the social enquiry, the hearing, review, emergency applications, appeal.
- Guardianship Board, *Medical Guidelines* and the Financial Reporting Guidelines for guardians.
- Enduring Powers of Attorney Ordinance (Cap 501), ss 2, 4, 5, 8 and 9; Enduring Powers of Attorney (Prescribed Form) Regulations (Cap 501A); Enduring Powers of Attorney Ordinance (Cap 4E) for registration; Companies Registry fee under Cap 4D — HK$440.
- Rules of the High Court (Cap 4A), Order 30, rules 5 to 7 (receivers), applied to a committee of the estate by s 11(3).
- Social Welfare Department, guardianship for mentally incapacitated persons — application route and enquiry line.

Figures checked 18 November 2026. The Guardianship Board charges nothing for an application; the costs that matter are the medical reports and, on the property side, the court fee and the committee's own costs. The monthly sum a guardian may handle is not a fixed figure — it moves with the published earnings statistics, and the current figure is published by the Board.

PART XII

Private client — succession, probate and bankruptcy

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Succession

PRIVATE CLIENT · SUCCESSION

Every succession file starts with the same three questions: is there a will, what does it actually dispose of, and who has the right to apply for the grant. The probate page takes the second half — the application itself.

THE MISTAKE THAT COSTS THE MOST
A will disposes only of what the deceased owned alone. Jointly owned property passes by survivorship, and a nomination under an MPF scheme or an insurance policy passes to the nominee. A will that "leaves everything to my wife" does nothing for the flat held in joint names — the survivorship already did it, and the will's residue is then smaller than the client expected.

1 What passes under the will, and what does not

Four routes an asset can take on death

Asset	Route	What to check
Flat held by husband and wife as joint tenants	Survivorship — passes outside the estate, no grant needed to transfer	The assignment: "joint tenants" not "tenants in common"
Flat held as tenants in common	Passes under the will or on intestacy; the deceased's share is an estate asset	The share stated in the assignment, usually a fraction of the lot
MPF accrued benefits	To the scheme member's nominee, or to the scheme's rules if none	The nomination form, and whether it was updated after marriage or divorce
Insurance policy with a named beneficiary	Directly to the beneficiary	Whether the nomination was made, and to whom

Everything else — bank accounts in the deceased's name, shares, a sole-name flat, a business interest, debts owed to the deceased — is estate property and needs a grant before anyone can deal with it.

2 Making a will that works

Section 5 of the Wills Ordinance sets four requirements, and all four are mandatory: the will must be **in writing**, **signed by the testator** or by someone in his presence and at his direction, the signature must be made or acknowledged **in the presence of two witnesses present at the same time**, and each witness must **attest and sign** the will in the testator's presence. A witness, or the spouse of a witness, cannot take a benefit under it.

The questions that decide whether the will stands

Issue	Test or rule	Evidence you will need
Capacity	Did the testator understand the nature of the act, the extent of the property, and the claims to which he ought to give effect?	Medical records, the drafting solicitor's attendance note, the will file
Knowledge and approval	Did he know and approve the actual contents, especially where a draftsman or interpreter was involved?	The instructions, the draft sent for approval, the interpreter's note
Undue influence	Coercion, not persuasion — the burden is on the person alleging it	Contemporaneous notes, care home records, family correspondence
Formalities	Section 5, all four limbs	The original will; the attesting witnesses if the will is challenged
Revocation	By a later will or codicil, by writing declaring an intention to revoke, or by marriage — marriage revokes unless the will was made in contemplation of it	Any later will, the marriage certificate, the will file
Lapse and ademption	A gift to a beneficiary who predeceases fails; a specific gift of property sold before death is adeemed	The will's residue clause, which is what catches the failure

Will — operative clauses Specimen · example only	
Opening	This is the last will of me, TANG Chi Hang, Vincent, of 12A, Block 3, Greenfield Gardens, 1 Tai Hang Road, Hong Kong, made on 4 March 2026
Revocation	I revoke all former wills and codicils made by me
Executors	I appoint my wife HO Man Yee, Grace, and my brother TANG Chi Keung, Peter, to be the executors and trustees of this my will, and I declare that a trustee may act notwithstanding a conflict of interest
Specific gift — property	I give my one-half share as tenant in common in Flat 8, 25/F, Bel Air Heights, 88 Pok Fu Lam Road, Hong Kong to my said wife absolutely
Specific gift — chattels	I give my watch collection to my son TANG Hei Tung, Anson, absolutely, and if he does not survive me, to my daughter TANG Hei Yu, Chloe
Residuary gift	I give the residue of my estate to my said wife if she survives me by 30 days, and if she does not, to my children in equal shares, the share of a child who does not survive me passing to that child's issue
Guardianship	If my wife does not survive me, I appoint my sister TANG Mei Ling, Karen, as guardian of my minor children
Attestation	Signed by the testator in our presence and by us in his presence, both of us being present at the same time, on 4 March 2026 — two witnesses, with names, addresses and occupations

The 30-day survivorship clause prevents a double probate when spouses die close together · the residue clause is the safety net for lapsed and adeemed gifts · keep the original, never a copy, and record where it is

3 Intestacy — who takes what

Intestates' Estates Ordinance (Cap 73) — who takes, and the L1 form each class applies on

Order	Survived by	Who takes, and what	L1 form
1	Spouse, no issue, and no parent, brother or sister of the whole blood or their issue	The spouse takes the whole estate (s 4(2))	L1.1a husband · L1.2a wife
2	Spouse and issue	Spouse: personal chattels, **HK$500,000** and half the residue. Issue: the other half on the statutory trusts, per stirpes (s 4(3))	L1.1a husband · L1.2a wife
3	Spouse, no issue, but a parent, or a brother or sister of the whole blood, or their issue	Spouse: personal chattels, **HK$1,000,000** and half the residue. Parents in equal shares; if no parent, brothers and sisters of the whole blood on the statutory trusts (s 4(4))	L1.1a husband · L1.2a wife
4	Issue, no spouse	Issue on the statutory trusts, per stirpes (s 4(5))	L1.3a
5	No spouse, no issue — one or both parents	Both parents in equal shares, or the survivor alone (ss 4(6)–(7))	L1.4a
6	No spouse, issue or parent	First brothers and sisters of the whole blood on the statutory trusts; then brothers and sisters of the half blood; then grandparents in equal shares; then uncles and aunts of the whole blood; then uncles and aunts of the half blood — each class on the statutory trusts, so the issue of a predeceased sibling, uncle or aunt take in their place (s 4(8))	L1.5a for a brother or sister · L1.6a for a grandparent, an uncle or an aunt
7	Nobody entitled	The Government as bona vacantia, subject to Cap 481 (s 4(9))	Official Administrator

"Personal chattels" means the tangible movable property — furniture, jewellery, cars, household effects — but not money, securities or property used for business. The statutory figures are fixed sums, not percentages, so a small estate can be entirely absorbed by the spouse's entitlement. The forms are the same L1 series set out on the probate page: L1.1 or L1.2 for a spouse, L1.3 for a child, L1.4 for a parent, L1.5 for a brother or sister, and L1.6 for a grandparent, an uncle or an aunt. There is no L1.7 or L1.8 — the series stops at L1.6, and the "a" suffix is used where the death occurred on or after 11 February 2006.

The order of entitlement is not quite the order of priority to apply. Distribution follows Cap 73, which separates whole blood from half blood. The right to a grant follows r 21 of the Non-Contentious Probate Rules (Cap 10A), which does not: a brother or sister of the half blood ranks with one of the whole blood for the grant, even though Cap 73 puts the whole blood first for the money. A person in a lower class cannot apply while a person above is able and willing.

Intestacy — distribution worked through Specimen · example only

Estate of HK$7,000,000 net, survived by a spouse and two children

Step	Calculation	Amount (HK$)
Net estate	After debts, funeral and administration expenses	7,000,000
Spouse — statutory legacy	Fixed sum under Cap 73	500,000
Residue	7,000,000 − 500,000	6,500,000
Spouse — half of residue	6,500,000 ÷ 2	3,250,000
Spouse total	500,000 + 3,250,000	**3,750,000**
Issue — half of residue	6,500,000 ÷ 2, equally between two children	3,250,000
Each child	3,250,000 ÷ 2	1,625,000

Check: 3,750,000 + 1,625,000 + 1,625,000 = 7,000,000 · if a child had predeceased leaving children, that child's share would pass to them per stirpes · personal chattels pass to the spouse in addition to the figures above, so the cash sums are reduced by their value if the estate is small

THE SAME ESTATE, NO CHILDREN

If the deceased left a spouse and both parents but no issue, the spouse takes the chattels, HK$1,000,000 plus half of the residue of HK$6,000,000 — **HK$4,000,000** — and the parents share the remaining **HK$3,000,000**, HK$1,500,000 each. The statutory legacy is higher precisely because no child is competing for it.

4 Claims against the estate

A will can be valid and still be disturbed. Under the Inheritance (Provision for Family and Dependants) Ordinance (Cap 481) a spouse, a former spouse, a child, a parent, or a person maintained by the deceased may apply for reasonable provision out of the estate. The application is made to the court and, in practice, must be brought promptly — the ordinance sets a short period running from the grant, and an extension is not automatic.

Three other claims are often overlooked. A beneficiary under a will who has not been paid can sue for the legacy. A creditor of the deceased can pursue the estate, which is why the executor advertises for claims before distributing. And a person who has been maintained by the deceased may have a claim even without any family relationship, which is exactly the case Cap 481 was written for.

5 Timeline

From death to distribution

Stage	Timing	Who acts
Death registered; funeral	Within days	Family; the death certificate is needed for every later step
Will located and read	Immediately	Executor, or the solicitor holding the original
Assets and liabilities identified	First 2 to 4 weeks	Executor's solicitor — bank balances as at death, share values, property valuation
Grant applied for	Once the schedule is complete	Executor or administrator; see the probate page
Grant issued	Typically 5 to 7 weeks for a simple estate	Probate Registry
Assets collected, property transferred or sold	Weeks to months after the grant	Executor, using sealed copies of the grant
Creditors dealt with and residue ascertained	Before any distribution	Executor — advertise for claims, clear debts
Distribution to beneficiaries	Within the executor's year where possible	Executor; accounts and receipts kept

6 What goes wrong

- **The will is signed but not properly witnessed.** Two witnesses present at the same time, both signing in the testator's presence. One witness, or witnesses signing on different days, and the will fails.
- **A witness takes a benefit.** The gift to that witness is void, even though the rest of the will may stand.
- **Marriage revokes the will and nobody notices.** A will made before the wedding is revoked by the marriage unless it was made in contemplation of it.
- **Joint property is treated as estate property.** Survivorship passes it outside the will, and an executor who distributes it as residue is distributing someone else's asset.
- **Intestacy is assumed to split evenly.** The spouse's fixed statutory legacy comes off the top before the division, which changes the arithmetic completely.
- **Distribution happens before creditors are dealt with.** An executor who distributes early and is then faced with a valid claim may have to meet it personally.

7 Checklist

PRINT THIS

- Original will located; a copy is not enough for the grant
- Formalities checked on the face of the will — signature, two witnesses, attestation
- Later will, codicil or revocation considered; marriage certificate checked for date
- Joint tenancy versus tenancy in common established from the assignment
- MPF and insurance nominations identified and separated from the estate
- Full schedule of assets and liabilities as at the date of death
- Intestacy shares calculated using the statutory legacy, not by simple division
- Potential Cap 481 claimants identified before distribution
- Creditors advertised for and cleared before residue is paid
- Distribution schedule and receipts kept on the estate file

8 Sources

- Wills Ordinance (Cap 30), ss 5 (formalities), 10 (gifts to attesting witnesses and their spouses), 13 (modes of revocation), 14 (revocation by marriage), 15 (dissolution or annulment), 23 (lapse).
- Intestates' Estates Ordinance (Cap 73), Part II — distribution where there is a spouse, issue, parent or sibling, and bona vacantia.
- Inheritance (Provision for Family and Dependants) Ordinance (Cap 481); Probate and Administration Ordinance (Cap 10).
- Mandatory Provident Fund Schemes Ordinance (Cap 485) on nominations; Insurance Ordinance (Cap 41) on beneficiary nominations.

Probate

PRIVATE CLIENT · PROBATE

Who takes the estate is a succession question — see the succession page. This page is the application: which grant, applied for by whom, on what evidence, at what fee, and how long it takes.

THE FEE IS NOT SCALED TO THE ESTATE

Since estate duty was abolished for deaths on or after 11 February 2006, the probate court fee is flat: **HK$265** to file the application and **HK$72** for engrossment of the grant. The old scale by estate value was repealed. If a source still quotes a percentage or a band, it is out of date.

1 Which grant

The grants and when each is used

Grant	When	Who applies
Grant of probate	There is a valid will and an executor willing to act	The executor named in the will
Letters of administration with will annexed	There is a will but no willing or surviving executor	The residuary beneficiary, or the person entitled on intestacy
Letters of administration	There is no will	The person first entitled under r 21, who is a person with a beneficial interest under Cap 73
Double probate	An executor reserves power and later proves	That executor
Cessate grant	A grant has been made to someone whose own interest has ended	The person next entitled
De bonis non	The sole or last executor or administrator has died or become unable to act, leaving assets unadministered	The person entitled to the unadministered assets
Resealing a foreign grant	The deceased was domiciled outside Hong Kong and left Hong Kong assets	The foreign personal representative

2 Who has the right to apply

Rule 21 of the Non-Contentious Probate Rules sets the order. Where there is a will, the executor comes first. Where there is no will, the order below applies, and a person in a lower class cannot apply while a person above is able and willing.

Order of priority on intestacy (r 21), and the form each applicant uses

Rank	Person entitled	Specified form (suffix "a" for deaths on or after 11 February 2006)
1	Husband or wife — L1.1 is the husband's application, L1.2 the wife's (r 21(1)(i))	L1.1a / L1.2a
2	Child, or the issue of a child who died in the intestate's lifetime — L1.3, the child's application (r 21(1)(ii))	L1.3a
3	Father or mother — L1.4, the parent's application (r 21(1)(iii))	L1.4a
4	Brother or sister, or the issue of a brother or sister who died in the intestate's lifetime — L1.5 (r 21(1)(iv))	L1.5a
5	Grandparent; then uncle or aunt, or the issue of an uncle or aunt who died in the intestate's lifetime — the last classes r 21 names, and all of them use the one form, L1.6 "Other Applications" (r 21(2))	L1.6a
6	The Official Administrator, where no person with a beneficial interest in the estate survives (r 21(3))	Application to the court
7	A creditor, or a person interested only on an accretion or under Cap 481 — and only once everyone above has been cleared off (r 21(4))	Application to the court

*The series runs **L1.1 to L1.6 only** — there is no L1.7 or L1.8, and no form beyond L1.6: the classes above are the whole of r 21, so a relative further out than an uncle or aunt has no entitlement to apply. Each form comes in two versions: the "**a**" version for a death **on or after 11 February 2006**, and the "**b**" version for a death before that date, as the notes printed on the forms themselves state. Choose the suffix from the date of death, not the date of the application. Where the person entitled is a minor or lacks capacity, the application is made on their behalf. A person who does not wish to act signs a renunciation; a person who is entitled but does not apply may be cited to accept or refuse.*

Rank here means priority to the grant, not the share. r 21 does not separate whole blood from half blood, so a brother or sister of the half blood applies at the same rank as one of the whole blood; Cap 73 does separate them, and puts the whole blood first for the distribution. The same table, with the shares, is set out on the succession page.

3 What is lodged

Testate application — the bundle

Document	Form	Notes
Executor's affirmation or affidavit	W1.1a	Signed and sworn by the executor; identifies the will and the deceased
Schedule of assets and liabilities, verified	N2.1	Assets in Hong Kong as at the date of death, with values; liabilities separately
The original will and a copy	—	The Registry keeps the original; a copy is filed for the record
Death certificate	—	Certified copy or original
Marriage certificate, birth certificates	—	To prove relationship where the application depends on it
Renunciation, if an executor is not acting	—	Signed and attested; filed with the application
Probate fee	—	HK$265 on filing

4 The documents, filled in

W1.1a — Affirmation by executor Specimen · example only

In the	High Court of the Hong Kong Special Administrative Region, Probate Jurisdiction
Deceased	WONG Kam Chuen, Raymond, lately of Flat 21A, Tower 2, Riviera Gardens, 8 Sai Lau Kok Road, Tsuen Wan, New Territories
Date of death	8 September 2026, in Hong Kong
Domicile	Hong Kong
Will	Dated 4 March 2024, the original of which is exhibited to this affirmation
Applicant	WONG Lee Mei Fong, Alice, widow of the deceased, one of the executors named in the will
Oath	"I will administer the estate according to law, exhibit a true and perfect inventory, and render a just and true account when required"
Declaration	The estate is within Hong Kong and consists of the assets set out in the schedule verified by the accompanying affirmation (N2.1)
Sworn	Sworn before a solicitor on 21 October 2026 at Hong Kong
Fee	HK$265 on filing; HK$72 engrossment when the grant issues

One affirmation per applicant · the will is exhibited, not described · if the executor cannot swear in Hong Kong, a power of attorney or a local notarial form is needed

N2.1 — Schedule of assets and liabilities	Specimen · example only
Property — Flat 21A, Riviera Gardens, Tsuen Wan	9,800,000
Bank deposits — three accounts with Hang Seng Bank	1,250,000
Listed shares — 12,000 shares, valued at the date of death	980,000
Mandatory Provident Fund accrued benefits	320,000
Insurance policy proceeds payable to the estate	110,000
Total assets in Hong Kong	**12,460,000**
Credit card balance outstanding	48,000
Medical and hospital charges outstanding	12,000
Total liabilities	**60,000**
Net value of the estate	**12,400,000**
Assets outside Hong Kong	None declared; a bank account in Singapore was closed in 2023

Values as at the date of death, not today · the property figure is a valuation, not the rateable value · a policy payable to a named beneficiary stays out of the estate, so read the nomination before listing it

Renunciation of probate	Specimen · example only
Deceased	WONG Kam Chuen, Raymond, died 8 September 2026
Will	Dated 4 March 2024
Renouncing party	WONG Chi Keung, Michael, brother of the deceased, the other executor named in the will
Declaration	"I renounce all my right and title to probate and execution of the said will and to administration of the estate of the deceased"
Signature	Signed by the renouncing party on 15 October 2026
Attestation	Attested by a solicitor
Effect	Probate is granted to the remaining executor; the renouncing executor takes no part in the administration

No fee · a renunciation cannot be retracted once filed without the court's leave · if no executor remains, the grant becomes letters of administration with will annexed

L1.2a — affirmation or affidavit by administratrix (wife's application) Specimen · example only	
Court and estate	In the High Court of the HKSAR, Court of First Instance — In the estate of LAU Kin Wah, late of Flat 4A, 18 Tai Hang Road, Hong Kong, married man, deceased
Form and suffix	**L1.2a** — the "a" suffix because the death occurred on or after 11 February 2006; a death before that date needs the "b" version
Deponent	LAU Siu Fung, Amy, housewife, of Flat 4A, 18 Tai Hang Road, Hong Kong — the lawful widow of the deceased
Death	Died intestate on 6 January 2026 at Pamela Youde Nethersole Eastern Hospital, aged 71, domiciled in Hong Kong
Paragraph 2 — persons entitled	The deponent, his lawful widow, aged 68, and the two children named in paragraph 3 — so the estate is shared, not taken by the widow alone
Paragraph 3 — issue	LAU Chi Keung, Marcus, son, born 1984; LAU Wai Man, Joyce, daughter, born 1987 — no other children, and none who died before or after the deceased
Paragraphs on the estate	No life interest arises under the intestacy; the estate is within the summary administration limit only if the figures in the schedule support it, so this application proceeds in the ordinary way
Paragraph 11 — the application	The deponent applies as the lawful widow, one of the persons entitled to share in the estate, for letters of administration
Execution	Affirmed at Hong Kong on 20 February 2026, before a solicitor or a commissioner for oaths — an affidavit is sworn, an affirmation is affirmed; the choice is the deponent's, not the Registry's
Filed with	N2.1 schedule of assets and liabilities · the death certificate · the marriage certificate · the deponent's identity document

Fee: HK$265 on filing, plus HK$72 for each page of the grant engrossed · 14 days must have passed since the death before administration is applied for · a grant to the widow does not exclude the children: the shares follow the Intestates' Estates Ordinance, not the grant

L1.1a — affirmation or affidavit by administrator (husband's application)	Specimen · example only
Court and estate	In the High Court of the HKSAR, Court of First Instance — In the estate of CHAN Wai Ming, late of Flat 12B, Block 3, Bel-Air on the Peak, 68 Cyberport Road, Hong Kong, married woman, deceased
Form and suffix	**L1.1a** — the husband's form, "a" because the death occurred on or after 11 February 2006. L1.2 is the wife's form; using the wrong one of the pair is the commonest slip in the series
Deponent	CHAN Kwok Leung, Peter, retired, of Flat 12B, Block 3, Bel-Air on the Peak — the lawful widower of the deceased
Death	Died intestate on 14 March 2026 at Queen Mary Hospital, aged 63, domiciled in Hong Kong
Paragraph 2 — persons entitled	The deponent, her lawful widower, aged 67, and the two children in paragraph 3. The widower does not take the whole estate: under Cap 73 he takes the chattels, HK$500,000 and half the residue, and the children take the other half
Paragraph 3 — issue	CHAN Tsz Hin, Alan, son, born 1990; CHAN Yuen Ting, Betty, daughter, born 1993 — no other children, and none who died before the deceased leaving issue
Paragraphs on the estate	No life interest arises; the estate is well above the summary administration figure, so this is an ordinary application. The matrimonial flat was held by the deceased and the deponent as joint tenants and passes by survivorship — it does not appear in the schedule
Paragraph 11 — the application	The deponent applies as the lawful widower, one of the persons entitled to share in the estate, for letters of administration
Execution	Affirmed at Hong Kong on 27 April 2026 before a solicitor
Filed with	N2.1 schedule of assets and liabilities · death certificate · marriage certificate · the deponent's identity document · the children's written consents to the grant being made to the father alone

HK$265 on filing, plus HK$72 per page of the grant engrossed · the husband's form, not L1.2 · joint tenancy property stays out of the schedule · consents from the children keep the grant to one administrator, but they still take their half of the residue under Cap 73

L1.3a — affirmation or affidavit by administrator (child's application)	Specimen · example only
Court and estate	In the High Court of the HKSAR, Court of First Instance — In the estate of TAM Suk Yee, late of Flat 8C, Harbour View Court, 25 Harbour Road, Wan Chai, Hong Kong, widow, deceased
Form and suffix	**L1.3a** — the child's form, "a" for a death on or after 11 February 2006
Deponent	TAM Hoi Yan, Karen, teacher, of Flat 8C, Harbour View Court, 25 Harbour Road, Wan Chai — the lawful daughter and only child of the deceased
Death	Died intestate on 2 November 2025 at Ruttonjee Hospital, aged 74, domiciled in Hong Kong
Why the child is first	The deceased's husband, TAM Kin Sang, died on 19 May 2019 — the death certificate and the marriage certificate go in with the papers, because the child's priority depends on the spouse being dead, not on her being the only child
Paragraph 2 — persons entitled	The deponent alone: no surviving spouse, and no issue other than her
Paragraph 3 — issue and parents	The deponent is the only child. Both of the deceased's parents predeceased her — her father in 1998, her mother in 2011 — so no parent competes at rank 3
Paragraphs on the estate	The estate is HK$3,410,000: the flat, two bank accounts and a small share portfolio. There is no life interest and no minor beneficiary
Paragraph 11 — the application	The deponent applies as the lawful daughter and only child, the person entitled to the whole estate, for letters of administration
Execution	Affirmed at Hong Kong on 8 December 2025 before a commissioner for oaths
Filed with	N2.1 schedule · death certificate of the deceased · death certificate of her husband · the deponent's birth certificate · the deceased's marriage certificate · the deponent's identity document

HK$265 on filing and HK$72 per page engrossed · the spouse's death certificate is what proves priority, not the birth certificate alone · a child takes the whole estate only where there is no surviving spouse · an only child still cannot apply within 14 days of the death

L1.4a — affirmation or affidavit by administrator (parent's application) Specimen · example only	
Court and estate	In the High Court of the HKSAR, Court of First Instance — In the estate of NG Chun Hung, late of Room 1503, Fortune Building, 12 Kwai Chung Road, Kwai Chung, New Territories, bachelor, deceased
Form and suffix	**L1.4a** — the parent's form, "a" for a death on or after 11 February 2006. Either parent may use it; where both are alive they are equally entitled
Deponent	NG Kam Shing, retired driver, of Room 1503, Fortune Building, 12 Kwai Chung Road, Kwai Chung — the lawful father of the deceased
Death	Died intestate on 9 August 2026 at Princess Margaret Hospital, aged 29, domiciled in Hong Kong
Why the parents come third	The deceased was unmarried, had no children, and left no issue. His mother, NG Lai Fong, died in 2016. The father is therefore the only person at rank 3 — and he is applying alone because there is nobody else in that rank, not because a sibling stepped aside
Paragraph 2 — persons entitled	The deponent alone: no spouse, no issue, and no surviving parent other than him
Paragraph 3 — brothers and sisters	None. The deceased was an only child, which is why the estate does not fall to be shared at rank 4
Paragraphs on the estate	The estate is HK$1,240,000 — an MPF account, two bank accounts and a motorcycle. No property, so no valuation report is needed, and the estate is still above the summary administration limit
Paragraph 11 — the application	The deponent applies as the lawful father, the person entitled to the whole estate, for letters of administration
Execution	Affirmed at Hong Kong on 30 September 2026 before a solicitor
Filed with	N2.1 schedule · death certificate · the deceased's birth certificate showing the deponent as father · the mother's death certificate · the deponent's identity document

HK$265 on filing and HK$72 per page engrossed · both living parents are equally entitled, so one applies with the other's renunciation or both apply together · the mother's death certificate is what removes rank 3 competition · an only child means no rank 4 at all

L1.5a — affirmation or affidavit by administrator (brother's or sister's application) Specimen · example only	
Court and estate	In the High Court of the HKSAR, Court of First Instance — In the estate of HO Mei Ling, late of Flat 21, Block A, Greenfield Gardens, 1 Tsing Yi Road, Tsing Yi, New Territories, spinster, deceased
Form and suffix	**L1.5a** — the sibling's form, "a" for a death on or after 11 February 2006, used by a brother or a sister alike
Deponent	HO Tsz Kit, engineer, of Flat 21, Block A, Greenfield Gardens, 1 Tsing Yi Road, Tsing Yi — the lawful brother of the deceased
Death	Died intestate on 30 June 2026 at Tuen Mun Hospital, aged 45, domiciled in Hong Kong
Why the siblings come fourth	The deceased never married and had no children. Both parents predeceased her — her father in 2003, her mother in 2020 — so the estate moves past ranks 1 to 3 to the brothers and sisters
Paragraph 2 — persons entitled	The deponent and his sister, HO Mei Yan, Fiona, in equal shares. The sister has given written consent to the grant being made to the deponent alone, and that consent is filed with the papers — without it, the Registry expects both to apply
Paragraph 3 — issue and parents	No spouse, no issue, no surviving parent; one sister, living, named above. No other sibling, and none who died before the deceased leaving issue
Paragraphs on the estate	The estate is HK$2,680,000: a flat held in the deceased's sole name, one bank account and a car. There is no life interest and no minor beneficiary
Paragraph 11 — the application	The deponent applies as the lawful brother, one of the persons entitled in equal shares, for letters of administration
Execution	Affirmed at Hong Kong on 12 August 2026 before a commissioner for oaths
Filed with	N2.1 schedule · death certificate · the deceased's birth certificate · the deponent's birth certificate · both parents' death certificates · the sister's written consent · the deponent's identity document

HK$265 on filing and HK$72 per page engrossed · siblings share equally, so one applying alone needs the others' consent on file · both parents' death certificates are required, not just one · four ranks have to be cleared before a sibling is entitled

L1.6a — affirmation or affidavit by administrator (other next of kin) Specimen · example only	
Court and estate	In the High Court of the HKSAR, Court of First Instance — In the estate of LAM Chi Wai, late of Room 706, Wah Fung House, Wah Fu Estate, Pok Fu Lam, Hong Kong, bachelor, deceased
Form and suffix	**L1.6a** — the "Other Applications" form, "a" for a death on or after 11 February 2006. It carries grandparents, and uncles and aunts (or the issue of a deceased uncle or aunt); those are the last classes r 21 names, so there is no relative beyond them who is entitled to apply
Deponent	LAM Fuk Hing, retired, of Room 1201, Kam Wah Building, 88 Des Voeux Road West, Hong Kong — the lawful uncle of the deceased, being a brother of the deceased's late father
Death	Died intestate on 12 January 2026 at Queen Mary Hospital, aged 52, domiciled in Hong Kong
Why an uncle	The deceased never married and had no children, and both his parents died before him — his father in 2012, his mother in 2018. He had one brother, LAM Chi Keung, who died in 2021 without issue. That clears ranks 1 to 4 and leaves the grandparents, then the uncles and aunts
Grandparents	All four grandparents predeceased the deceased; the two death certificates that can still be produced are filed, and the others are accounted for in the affirmation by date and place
Paragraph 2 — persons entitled	The deponent and the deceased's maternal aunt, CHEUNG Siu King, in equal shares as the next of kin. The aunt has renounced administration, and the renunciation is filed with the papers — the estate is small and she does not wish to act
Paragraph 3 — relationship	Full particulars of the family tree, since the entitlement depends on it: the deceased's parents, their children, and the deponent's own parentage. A one-line assertion of unclehood is not enough for this form
Paragraphs on the estate	The estate is HK$760,000 — an MPF account, one bank account and a stored-value balance. It is above the HK$50,000 Home Affairs Department route and well above the HK$150,000 ceiling for summary administration under s 15 of the Probate and Administration Ordinance, so the ordinary application is the right one
Paragraph 11 — the application	The deponent applies as the lawful uncle, one of the persons entitled as next of kin, for letters of administration
Execution	Affirmed at Hong Kong on 26 February 2026 before a solicitor
Filed with	N2.1 schedule · death certificate · the deceased's birth certificate · the deponent's birth certificate · the deceased's father's death certificate · the brother's death certificate · the aunt's renunciation (L2.1) · the deponent's identity document

HK$265 on filing and HK$72 per page engrossed · the family tree is the application, and a bare assertion of relationship fails · a renunciation from the other kin at the same rank is what lets one person apply · grandparents come before uncles and aunts · this is the form for every rank the L1.1 to L1.5 forms do not name, and the last form in the series

C1.1 caveat and C1.4 appearance to warning	Specimen · example only
C1.1 — heading	In the High Court of the HKSAR, Court of First Instance — In the estate of LAU Kin Wah, late of Flat 4A, 18 Tai Hang Road, Hong Kong, married man, deceased; and in the matter of r 44 of the Non-Contentious Probate Rules (Cap 10A)
C1.1 — the operative words	"Let no grant be sealed in the estate of the deceased, who died on 6 January 2026, at Pamela Youde Nethersole Eastern Hospital, without notice to [solicitors] of [address], solicitors for LAU Chi Keung, Marcus, the caveator of [address]"
C1.1 — address for service	An address within the jurisdiction must appear on the caveat; a caveat without one is not accepted
C1.1 — life of the caveat	**Six months** from entry, unless withdrawn on C1.2; a further caveat may be entered, but leave is needed once an earlier caveat has ceased to be in force under r 44(11) or (12)
C1.1 — what it does	It stops a grant being sealed without notice to the caveator. It does not decide anything, and a grant can still issue on the day the caveat is entered, so it is not a substitute for an injunction
C1.3 — the other side's answer	The applicant, now the "person warning", issues a warning requiring particulars of the caveator's contrary interest; by practice a draft is submitted for the Registrar's approval first
C1.4 — appearance to warning	The caveator states the interest relied on and gives an address for service — **within 8 days** of service of the warning
If no appearance is entered	The caveat ceases to be in force and the grant proceeds; the 8 days are the whole of the caveator's window
Next step after an appearance	The dispute is case-managed: a summons for directions, then a probate action if it is not resolved, with costs exposure on the usual principles

Fees: caveat HK$72 · withdrawal of caveat HK$36 · warning to caveator HK$145, and HK$44 for service · appearance to warning no fee · 6 months for the caveat, 8 days to appear

W1.4a — administration with will annexed, where the will appoints no executor	Specimen · example only
In the	High Court of the HKSAR, Probate Jurisdiction — In the estate of CHEUNG Lai Mei, late of Room 1204, Kam Wah Building, 45 Mong Kok Road, Kowloon
Deceased	CHEUNG Lai Mei, widow, died 2 October 2026 in Hong Kong, aged 84, domiciled in Hong Kong
The will	Dated 12 June 2019, the original exhibited — a will that disposes of the estate but **appoints no executor**, which is why the grant is letters of administration with the will annexed and not probate
Form and suffix	W1.4a — the "a" suffix because the death occurred on or after 11 February 2006
Applicant	CHEUNG Wai Man, Irene, daughter, of Flat 8B, Tower 3, Metro City, 8 Wan Hang Road, Tseung Kwan O — the person entitled to administration with the will annexed
Paragraph 1 — the death	Died on 2 October 2026 at Queen Elizabeth Hospital; the death certificate is exhibited
Paragraph 2 — the will	The will was found among the deceased's papers, is unrevoked, and was made when she had capacity; the attesting witnesses are named
Paragraph 3 — no executor	The will appoints no executor and none has been appointed by any codicil; no earlier will is known and no caveat has been entered
Paragraph 4 — the applicant's priority	The applicant is the only child and the residuary beneficiary, and the other beneficiary has consented in writing
Paragraph 5 — the estate	The flat, two bank accounts and a holding of shares, valued in the schedule at N2.1 filed with this application
Paragraph 6 — sureties	No surety is required: the applicant is the residuary beneficiary and the estate is solvent
Execution	Affirmed by the applicant on 5 November 2026 before a solicitor, with the will and the death certificate exhibited

Fee HK$265 on filing, plus HK$72 for each page of the grant engrossed · 14 days must have passed since the death · the grant is sealed with the will annexed, and the administrator's powers are those the will gives, not those of an executor

N2.2 — corrective affirmation of an additional schedule, after the grant	Specimen · example only
In the	High Court of the HKSAR, Probate Jurisdiction — In the estate of WONG Kam Chuen, Raymond, late of Flat 21A, Tower 2, Riviera Gardens, Tsuen Wan
Form	N2.2 — affirmation or affidavit correcting the schedule of assets and liabilities, or adding an asset discovered after the grant
Grant	Probate granted to the executor on 14 November 2026
What was missed	A time deposit of HK$380,000 with a bank in Macau, opened in 2016, discovered when the bank wrote to the executors in January 2027 — the original schedule was prepared from the Hong Kong statements and the deceased's own summary
Paragraph 1 — the grant	The date of the grant, the court and the grant number, so the affirmation is filed against the right file
Paragraph 2 — the omission	How the asset came to be left out, and why it was not known when the schedule was sworn — an omission explained is treated differently from one unexplained
Paragraph 3 — the asset	Full particulars, its value at the date of death and the evidence of it: the bank's letter and statement exhibited
Paragraph 4 — the corrected total	The net estate as originally sworn and as corrected, with the difference stated in figures
Paragraph 5 — duty and tax	No estate duty arises (abolished for deaths on or after 11 February 2006); the corrected figure is disclosed to the bank and to the beneficiaries
Paragraph 6 — the request	The court is asked to accept the corrected schedule and, if it thinks fit, to issue an amended grant or note the correction on the file
Execution	Affirmed by the executor on 9 February 2027 before a solicitor — made by the personal representative, not by the solicitor

No separate fee for the corrective affirmation · file it as soon as the asset is discovered: an asset outside the grant cannot be sold or transferred by the personal representative without it, and the delay costs more than the form

5 The forms for the harder routes

The specimens above are the ordinary application: an executor at home, a will that names one, an estate that fits the standard schedule. These are the routes that turn up when it does not — an executor abroad, an executor who has died or refused, a person entitled who will not apply, a small estate, and a grant made overseas. Each one is a different form, and the wrong form means the application is rejected after the filing fee has been paid.

W1.2 — power of attorney where the executor is abroad	Specimen · example only
When it is used	The executor named in the will lives outside Hong Kong and does not want to travel. The executor appoints an attorney in Hong Kong by power of attorney, and the attorney then applies for probate on the executor's behalf
Estate	TSE Man Kit, late of Flat 8, 12 Chun Wah Road, Kwun Tong, died 3 January 2027, domiciled in Hong Kong
The will	Dated 14 May 2019, appointing the deceased's son, TSE Ka Ho, as sole executor; the son has lived in London since 2018
The power of attorney	Signed by TSE Ka Ho in London before a notary public, appointing his sister TSE Ka Yan, of Flat 3B, 22 Shau Kei Wan Road, Hong Kong, to apply for and obtain probate, and to do everything necessary to administer the estate
What the attorney lodges	The power of attorney (W1.2), the attorney's own application and affirmation (W1.2a and W1.2b), the will, the death certificate and the relationship evidence
The point that fails	A power of attorney that does not authorise the application, or that is not properly executed and attested where it was signed. The Registry reads the scope, not just the signature
Effect	The grant issues to the executor, acting through the attorney. The executor remains the personal representative and remains liable for the administration
Fee	**HK$265** on filing, **HK$72** engrossment per page of the grant

No separate fee for the power of attorney · the attorney applies, the executor is the personal representative · the power must expressly authorise the probate application · execution abroad needs the attestation the Registry expects, so check before the documents are couriered

W1.3a / W1.3b — the sole executor has died without proving, or has renounced	Specimen · example only
Why this route exists	Where the only executor cannot or will not act, probate cannot be granted to anyone. The estate instead needs **administration with the will annexed**, and the applicant has to explain what happened to the executor
Estate	HO Suk Yee, late of Flat 15C, Block 4, Amoy Gardens, Kowloon, died 21 November 2026
The will	Dated 2 August 2020, appointing her husband, HO Chun Keung, as sole executor, with the whole estate to their daughter HO Wing Sze
What happened	The husband died on 9 January 2027, before applying for probate. He left no will, and no one has taken out a grant to his own estate
The application	W1.3a — application by the daughter for administration with the will annexed, setting out the death of the executor and the chain of entitlement; W1.3b — her affirmation exhibiting both death certificates and the will
If the executor had renounced instead	The same route follows: the renunciation is lodged, and the person entitled to the residue under the will applies. A renunciation of probate is a separate document from a renunciation of administration
Who gets it	The person entitled to the residue under the will — here the daughter — because there is no executor left to take the grant
Fee	**HK$265** on filing, **HK$72** engrossment per page

Fee HK$265 plus HK$72 a page · the grant is with the will annexed, so the administrator's powers come from the will · the executor's death certificate is the document that unlocks the route, and a second grant into his own estate is not needed to explain his death

L2.1 — renunciation of administration by the person entitled in priority	Specimen · example only
When it is used	On an intestacy, where the person first entitled to administer does not want to act, so the next person in the order may apply. Without the renunciation the Registry will not pass over the senior applicant
Estate	NG Wai Hung, late of Room 502, 88 Sai Yee Street, Mong Kok, died intestate on 17 December 2026, a widower with no children
The order	No spouse and no issue, so the parents come first; the mother, NG Chan Siu Ying, aged 86, is the person entitled in priority. She does not wish to act
The renunciation	Signed by the mother, attested by a solicitor, and lodged with the application: "I renounce all my right and title to a grant of letters of administration of the estate of the said deceased"
What follows	The deceased's brother, NG Chi Wai, applies. The renunciation is filed with his application; the Registry does not grant administration to the senior applicant and then remove her
What it does not do	A renunciation is not a disclaimer of the estate. The mother's entitlement as a beneficiary is unaffected — renouncing the grant gives up the administration, not the inheritance
If it is not obtained	The application is rejected, or a citation has to be issued to force the question — which costs HK$72 and weeks
Fee	**No fee** for the renunciation itself

No fee · signed and attested, then filed with the next applicant's papers · it gives up the administration, not the inheritance · a renunciation cannot be withdrawn once acted upon without the court's leave

C2.1 — citation to accept or refuse administration	Specimen · example only
When it is used	Someone is entitled to apply and will not say yes or no — they have not renounced and they have not applied. A citation compels the answer, and clears the way for the next applicant
Estate	FONG Siu Fan, late of Flat 12A, 33 Waterloo Road, Kowloon, died intestate on 6 October 2026, leaving a daughter, FONG Mei Yi, and a brother, FONG Kwok Leung
The problem	The daughter is first in line but has not applied, has not renounced, and does not answer correspondence. The brother cannot apply while she is silent
The citation	Issued on the brother's application, citing the daughter to accept or refuse letters of administration within the time stated, and warning that if she does neither the application will proceed without her
Service	Personally on the person cited, with the time for appearance running from service. Where she cannot be found, substituted service needs the court's permission
What she can do	Accept — and then she is the applicant; refuse — and the renunciation is recorded; or appear and be heard, on C2.3, and explain why she has not acted
If she does nothing	The brother applies, lodging the citation and proof of service. The court may grant to him, and may order that the costs come out of the estate
Fee	**HK$72** per citation

HK$72 per citation · personally served, with the time to appear running from service · the citation is the answer to silence: without it, an entitled applicant who does nothing blocks the estate indefinitely

N1.1 – N1.3 — summary administration of a small estate (s 15) Specimen · example only	
When it is used	A small estate, where s 15 of the Probate and Administration Ordinance lets the Official Administrator take possession and distribute without a grant. The application is made on **N1.1**, affirming the schedule of assets on **N4.1**, and lodged with the Official Administrator — not the Probate Registry. The ceiling is HK$150,000 and is deliberately low; an application that exceeds it is refused
Estate	YU Kin Sang, late of Room 703, 9 Fuk Wing Street, Sham Shui Po, died 12 February 2027, leaving a widow and two adult children
The assets	One bank account with HK$38,400, a MPF balance of HK$22,000 and personal effects of about HK$5,000. No land, no shares, no business interest
N1.1 — the affirmation	The applicant's affirmation verifying the schedule and the basis of entitlement — the widow, first in priority under r 21. N1.1 is the affirmation; the schedule it verifies is the separate form **N4.1**, and the two go in together. A "nil" return on liabilities is a statement, not an omission
N4.1 — the schedule	The assets and liabilities, item by item, with the bank and account number and the date-of-death values: the bank account at HK$38,400, the MPF balance at HK$22,000, personal effects of HK$5,000
N1.2 and N1.3 — the corrective schedules	Not part of the ordinary application: they are sworn only if an asset turns up that the schedule missed — **N1.2** before the order, **N1.3** after it. The order itself is the court's, and is not a form the applicant fills in
What it avoids	The full affirmation, the detailed schedule of the estate and, in practice, some of the correspondence — which is why it is used for small estates instead of the standard N2 route
What it does not avoid	The court fee, the 14 days since death, the death certificate, or the need to establish who is entitled. A small estate is still an estate
Fee	**HK$265** on filing, **HK$72** engrossment per page of the grant

Fee HK$265 plus HK$72 a page · the affirmation and the schedule are the whole application, so value every item: an asset left out is an asset the administrator may not be able to collect · N1.2 or N1.3 repairs the schedule, at the cost of a second trip to swear it

N3.1 — schedule of assets for sealing a foreign grant Specimen · example only	
When it is used	The deceased was domiciled outside Hong Kong, a grant has been made abroad, and there are Hong Kong assets. The foreign grant is sealed here so the personal representative can deal with them
Estate	MACLEOD, Ian Douglas, late of 14 Elm Grove, Bristol, England, died 28 August 2026, domiciled in England and Wales
The foreign grant	Grant of probate issued by the Bristol District Probate Registry on 2 December 2026 to his widow, MACLEOD, Helen Mary
The Hong Kong assets	Flat 6B, Block 2, Fairview Park, Yuen Long, valued at HK$5,800,000; a Hong Kong bank account with HK$412,000; 2,000 shares in a Hong Kong listed company
N3.1 — the schedule	Each Hong Kong asset, its value at the date of death, and the documents that prove the personal representative's title — the sealed foreign grant, the will, and the death certificate
What the Registry checks	That the grant is genuine and final, that the applicant is the person named in it, and that the assets listed are in Hong Kong. Foreign assets are not included
Effect of sealing	The foreign grant has the same effect in Hong Kong as a grant made here, for the Hong Kong assets listed. The Land Registry will then register the transmission
Fee	**HK$265** for the sealing application

HK$265 · only the Hong Kong assets are scheduled · the foreign grant must be final, not a temporary or limited grant · the sealed grant is what the Land Registry and the bank will accept, so obtain several sealed copies

6 The application, step by step

- **Confirm the death and the will** Death certificate, original will, and whether any later will or codicil exists. Search the deceased's papers and ask the drafting solicitor.
- **Establish the values** Property valuation, bank balances as at death, share prices at death, MPF statement, insurance position. Liabilities separately, with statements.
- **Settle who applies** Executor, or the person first entitled under r 21. Obtain renunciations from anyone standing aside.
- **Swear the documents** W1.1a and N2.1, signed and sworn before a solicitor or court officer; the will exhibited.
- **File at the Probate Registry** With the death certificate, the will and copy, the relationship certificates and the HK$265 fee.
- **Answer requisitions** The Registry raises questions on the schedule, the values or the entitlement. Each answer is a document and a delay; answer completely the first time.
- **Grant issues** Pay the HK$72 engrossment fee. Obtain sealed copies for each bank, the Land Registry and the company registrar.
- **Administer** Collect assets, transfer or sell the property, clear liabilities, advertise for creditors, distribute, and keep the accounts.

7 Timeline and fees

What to expect

Stage	Time	Fee
Instructions, values and schedule	2 to 4 weeks	—
Filing the application	Same day	HK$265
Requisitions and answers	2 to 4 weeks, sometimes more	—
Grant issued — simple estate	**5 to 7 weeks** on average from a complete filing	HK$72 engrossment
Grant issued — contested or complicated	Months	—
Administration after the grant	3 to 12 months, depending on the property	—

Probate fees — High Court Fees Rules, Second Schedule (probate jurisdiction)

Item	Fee
Filing an application for probate or letters of administration, or for resealing	**HK$265**
Engrossing the grant, and engrossing wills and other documents — per page	HK$72
Double or cessate probate, cessate letters, de bonis non, or duplicate grant	HK$145
Probate of a codicil, or administration with a codicil to a will already proved	HK$145
Exemplification of a grant, in addition to engrossing fees	HK$145
Search of the Probate Registry	HK$18
Commission of appraisement	HK$72

*No fee is scaled to the value of the estate for deaths on or after 11 February 2006. For an earlier death, estate duty may be payable and the Estate Duty Office must be satisfied before the application — a certificate of exemption or payment is required, and the forms carry the suffix "b". A simple estate therefore costs **HK$337** in court fees: $265 + $72.*

8 What goes wrong

- **The schedule is valued at the wrong date.** Everything is as at the date of death. A property valuation obtained three months later is not the answer the Registry wants.
- **An asset is left off.** A dormant bank account or a small shareholding discovered after the grant means a corrective affirmation and a longer administration.
- **The wrong person applies.** A lower-ranked applicant cannot leapfrog a person who is able and willing; obtain a renunciation or a citation first.
- **The will is not the original.** The Registry requires the original will. A copy means an application for leave to prove a copy, which is a separate and slower route.
- **Requisitions are answered piecemeal.** Each partial answer resets the queue. Read the requisition, answer every point, and attach the documents it asks for.
- **The grant is treated as the end.** It is the beginning of the administration: assets must be collected, creditors dealt with and accounts kept, and the executor remains personally liable for getting that wrong.
- **Foreign assets are assumed to be covered.** A Hong Kong grant does not touch assets abroad; a foreign grant may need resealing here, or a separate application there.

9 Checklist

PRINT THIS

- Death certificate obtained
- Original will located, with any codicil; later will ruled out
- Executor willing, or renunciation obtained, or citation issued
- Property valued as at the date of death
- Bank balances, share values and MPF confirmed as at the date of death
- Insurance and MPF nominations checked — nothing outside the estate is listed as an estate asset
- Liabilities listed with statements, not estimated
- W1.1a and N2.1 sworn and filed with the HK$265 fee
- Requisitions answered in full, with documents attached
- HK$72 engrossment paid; sealed copies obtained for each institution
- Creditors advertised for before distribution
- Estate accounts and receipts on file, with the distribution schedule signed

10 Sources

- Probate and Administration Ordinance (Cap 10); Non-Contentious Probate Rules (Cap 10A), r 21 (priority) and r 2A (specified forms); Practice Direction 20.1.
- High Court Fees Rules (Cap 4 sub. leg. D), Second Schedule, probate jurisdiction.
- Judiciary, *Guide to Court Services — High Court Probate Registry*; *Guide to Non-Contentious Probate Practice*; *Guide to the Use of the Specified Forms*.
- Intestates' Estates Ordinance (Cap 73) for the persons entitled on intestacy.

Personal bankruptcy

PERSONAL INSOLVENCY

Bankruptcy is personal insolvency: one person's assets collected and realised, the creditors proved, the surplus divided, and the debtor released after a fixed period whatever is still owed. This page covers the statutory demand and its three weeks, the debtor's petition and the creditor's petition, the Official Receiver's deposit, the statement of affairs, the forms, the discharge and what a paralegal actually does in the first week after instructions.

FOUR NUMBERS THAT CATCH PEOPLE OUT

The deposit with the Official Receiver is **HK$8,000** on a debtor's petition but **HK$11,250** on a creditor's — different figures for the same office, and neither includes the **HK$1,045** court fee. A statutory demand gives the debtor **three weeks** from service. Once a bankruptcy order is made on a creditor's petition, the statement of affairs is due in **21 days** — seven days shorter than in a winding up, and late filing is a contempt of court rather than a fine.

1 The two ways in, and the one that is not bankruptcy

Choosing the route

Route	Who starts it	What it needs	Court and Official Receiver
Debtor's petition (s 10)	The debtor personally, on the ground of inability to pay	Form 3 petition and Form 28C statement of affairs, HK$8,000 deposit, HK$1,045 court fee. No minimum debt	High Court; the Official Receiver becomes provisional trustee on the order
Creditor's petition (s 6)	A creditor owed HK$10,000 or more, on an unsecured liquidated debt	A statutory demand unsatisfied for 3 weeks, or execution returned unsatisfied; Form 10, 10A or 10B; HK$11,250 deposit; HK$1,045 court fee	High Court; the Official Receiver becomes provisional trustee on the order
Individual voluntary arrangement	The debtor proposes; the creditors decide	A proposal put to the creditors through a nominee, and their approval at a meeting	No bankruptcy order; if approved by the required majority, it binds the creditors who were entitled to vote
A statutory demand on its own — not bankruptcy	The creditor	Service of the demand and three weeks' wait	No court, no filing, no deposit, no order. It is the threat, not the proceeding

The Official Receiver's own guide tells debtors, in terms, to consider an individual voluntary arrangement before filing. That is not courtesy: an IVA keeps the debtor out of the register, out of the restrictions and out of the trustee's hands if it is approved and performed. The other thing that catches firms out is the direction of travel — a client who says "I'll declare myself bankrupt" usually means a debtor's petition, where the deposit is HK$8,000 and the statement of affairs goes in with the petition, not 21 days later.

2 The three weeks

A creditor cannot petition on a bare unpaid invoice. Section 6A(1) gives two routes to inability to pay. The first is the statutory demand: a demand in the prescribed form requiring the debtor to pay the debt, or to secure or compound for it to the creditor's satisfaction, with **at least 3 weeks elapsed since service** and the demand **neither complied with nor set aside**. The second needs no demand at all: execution or other process on a judgment, returned unsatisfied in whole or in part.

The debt must be **HK$10,000 or more**, for a liquidated sum, unsecured, and owing at the date of the petition (s 6(2)). Where the debt is not yet payable, s 6A(2) applies instead: the demand requires the debtor to establish that there is a reasonable prospect of payment when it falls due, and the same three weeks run.

Which demand form

The debt	Form	The demand asks for
A judgment or order of any court	**Form 162**	Payment, or security or composition — unless the creditor relies instead on execution returned unsatisfied
A liquidated sum payable immediately, on any other basis	**Form 163**	Payment, or security or composition, within three weeks
A debt payable at a future date	**Form 164**	Establishing a reasonable prospect of payment when it falls due

The forms are in the Bankruptcy (Forms) Rules (Cap 6B); the content is prescribed by r 44 of the Bankruptcy Rules (Cap 6A). Service is not a formality: r 46 requires the creditor to do all that is reasonable to bring the demand to the debtor's attention and, where practicable, to serve it personally, and r 49 requires an affidavit of service to go with the petition — and where personal service was not effected, that affidavit has to explain the steps actually taken. A demand posted to an old address and never seen is the commonest reason a petition fails at the hearing.

NO ADVERTISEMENT

Unlike a winding-up petition, a bankruptcy petition is **not advertised**. There is no Gazette notice and no newspaper notice seven clear days before the hearing, and the 2023 amendments removed newspaper publication from bankruptcy notices generally. What is published is the *order*: notice of the bankruptcy order goes out by the means the Ordinance specifies (r 78). A trainee who carries the winding-up advertising step across to a bankruptcy file is adding a week and a wasted fee to a timetable that does not have it.

3 The debtor's petition, step by step

- **Consider the IVA first.** The Official Receiver's guide says so, and a client who has not been told so will say nobody explained it.
- **Complete Form 3** (debtor's bankruptcy petition) and **Form 28C** (statement of affairs on a debtor's petition). Section 10(2) requires the petition to be accompanied by the statement of affairs — there is no later filing date on this route.
- **Deposit HK$8,000** with the Official Receiver and keep the receipt; it is what proves the deposit was paid before the petition went in.
- **Attest the petition and swear the statement.** Both are sworn documents; an unattested petition is not filed.
- **High Court Registry:** pay the **HK$1,045** court fee, take a hearing date, and file the petition and the statement together.
- **Straight back to the Official Receiver** with a sealed copy of the petition and a copy of the statement — immediately after filing, not at leisure.
- **The hearing.** If the order is made it is in Form 25, and the Official Receiver becomes provisional trustee at once.
- **Then the duties begin:** the initial interview, the preliminary examination questionnaire, the monthly income and expenses assessment, handing over the assets and the cards, and any contribution assessed out of income.

4 The creditor's petition, step by step

- **Statutory demand, then three weeks.** Form 163 (or 162, or 164), served properly, with the affidavit of service ready for the petition.
- **Prepare Form 10, 10A or 10B** — the general creditor's petition and its two variants — and have it verified by affidavit (r 56).
- **Deposit HK$11,250** with the Official Receiver, then go to the High Court Registry, pay **HK$1,045**, take a hearing date and file.
- **Serve a sealed copy on the debtor** (r 59), and deliver copies of everything filed to the Official Receiver.
- **The hearing.** If the order is made it is in Form 26, and the Official Receiver becomes provisional trustee at once.
- **The debtor's statement of affairs** is then due **within 21 days** of the order, verified by affidavit (s 18(1)). The trustee can extend the period or release the debtor from the duty, and the court can do the same if the trustee refuses. Default is a **contempt of court**.
- **Creditors' meeting and proof.** A creditor may ask the provisional trustee to summon a general meeting to appoint a trustee; otherwise the provisional trustee decides. Where the estate is unlikely to exceed **HK$200,000**, the court can order summary administration — no meeting, and the provisional trustee becomes trustee. Creditors prove with **Form 46A** and a **HK$35** filing fee, waived for claims of HK$250 or less and for wages.

5 What the order does

The estate vests on the making of the order: in the Official Receiver first, then in the trustee once one is appointed (s 58), passing from trustee to trustee without any conveyance. The estate is everything belonging to the bankrupt at the commencement of the bankruptcy (s 43), subject to the statutory exclusions — and this is where most client questions land.

What is in the estate, and what is not

Item	Position	Source
Home, cash, investments, cars, business assets	In the estate; the trustee realises at market value and may sell the home, though the bankrupt is often allowed to stay for a period while rehousing is arranged	ss 43, 58, 60
Tools, books, vehicles and equipment needed for the bankrupt's work	Excluded — but the trustee may claim them where their realisable value exceeds the cost of reasonable replacements	s 43(2), s 43B
Clothing, bedding, furniture, household equipment and provisions for basic domestic needs	Excluded, on the same replacement proviso	s 43(2), s 43B
Property held on trust for someone else	Not the bankrupt's property	s 43(3)
Accrued benefits from mandatory MPF contributions	Excluded from the estate — but a payment out of those benefits during the bankruptcy may be claimed	Official Receiver's Office guidance
Future income	Not vested, but the trustee assesses a contribution out of income, and the annual statement of earnings must be filed	s 43A; ORO duties

Three consequences follow the order immediately. Creditors cannot sue or continue proceedings on a provable debt without the leave of the court. The trustee investigates — including an inquiry under s 29, and a public examination under s 19, which a creditor holding a quarter in value of the debts can require the trustee to apply for. And the restrictions bite: an undischarged bankrupt who obtains credit of **HK$100 or more** without disclosing the bankruptcy commits an offence (s 131(a)); trading under another name carries its own disclosure and publication duties (s 131(b) and (c)); and acting as a company director, or taking part in management, needs the leave of the court that made the order (Cap 622 s 480). Failure to file the annual statement of earnings is itself an offence under s 43A.

6 The trustee: who gets appointed, what they can do, and what they must file

The estate vests in the Official Receiver the moment the order is made, but the Official Receiver is only the *provisional* trustee. Who ends up administering the estate, and on what authority, decides almost everything that follows — including whether a creditors' meeting happens at all.

How the trustee is appointed

Stage	What happens	Source
On the order	The Official Receiver becomes provisional trustee of the bankrupt's property by virtue of office. On a debtor's petition the Official Receiver may appoint another qualified person as provisional trustee.	s 12(1), (1A)
Within 12 weeks	The provisional trustee decides whether to summon a general meeting of creditors to appoint a trustee. Any creditor may ask for one; a request supported by creditors holding at least one quarter in value must be acted on.	s 17A
If a meeting is held	It must be held within 16 weeks of the order, and the creditors appoint a fit person as trustee by resolution. Only a creditor who has proved may vote.	ss 17(1), 17A; r 99A
If no meeting is held	The provisional trustee becomes the trustee, on notice to the court and the creditors who would have been summoned.	s 17A
Small estate	Where the property is not likely to exceed **HK$200,000**, the court may order summary administration: no first meeting, no creditors' committee, and the provisional trustee becomes trustee with the committee's powers exercisable without permission.	s 112A
A vacancy	The creditors fill it; if they do not within **3 weeks**, the court appoints, and the Official Receiver acts in the meantime.	s 81

Powers. Section 60 is the general power: the trustee may take the estate into custody, sell all or any part of it by auction or private contract, give receipts, prove and collect debts due to the bankrupt, and do what is necessary to administer the estate and distribute it. Section 61 lists the powers that need **permission** — carrying on the bankrupt's business, employing a solicitor or agent, accepting deferred payment, mortgaging or pledging property to raise money to pay debts, compromising debts and claims, and referring disputes to arbitration. The permission must relate to the particular matter; it is

not a general licence for the administration. Where there is no creditors' committee, the court gives the permission instead (s 24(10)). And every exercise of these powers stays under the court's control — a creditor can apply about a proposed exercise (s 61A). Solicitors' costs are taxed, and the Registrar will not allow them unless the employment was sanctioned, which in practice means sanction before the work, save in an urgent case (s 86(3)).

The creditors' committee, and the trustee's remuneration

Point	Position	Source
Appointment	Creditors qualified to vote may appoint a creditors' committee by resolution at their first or a later meeting, to act with the trustee.	s 24(1)
Size and composition	At least **2** and no more than **5** members, each a creditor who has proved.	r 122ZE
What it does	Superintends the administration and gives the permissions in s 61 that the trustee needs. Where there is no committee, the court stands in its place.	ss 24, 61, 100E
Remuneration of the trustee	Fixed by ordinary resolution of the creditors or, if the creditors so resolve, by the creditors' committee. The petition deposit is not remuneration: it covers the Official Receiver's fees and expenses, and where the Official Receiver acts as trustee the charge is not less than **HK$11,250**.	ss 85, 85A; ORO fees
Removal	The creditors may remove a trustee they appointed, on **7 days' notice** of a meeting called for the purpose; the court may remove one for misconduct, failure to perform duties, or a connection with the bankrupt or a creditor that may impede impartiality. A trustee made bankrupt vacates office automatically.	ss 95, 96

What the trustee must file, and when

Record or report	When	To whom
Record of meetings, resolutions and proceedings, with an estate account of receipts and payments	Kept continuously, and produced at creditors' and committee meetings	Open to creditors' inspection at reasonable times (s 92)
Statement of proceedings	At least once in every year of the bankruptcy, and whenever the Official Receiver requires one	The Official Receiver (s 89)
Accounts, vouchers and books	On demand; the Official Receiver may inspect and have the accounts audited	The Official Receiver (s 93)
Notice of intended dividend	No more than **4 months** before the dividend is declared, with proofs due at least **14 days** after the notice	Every creditor who has proved (s 67; r 123)
Final account and application for release	Once the realisable property is realised and the final dividend paid, or on resignation or removal; notice to the Official Receiver, the creditors who proved and the bankrupt	The court, with a summary of receipts and payments; objections within **21 days** (s 94; r 169)

What the paralegal actually does. The trustee's side of the file is a set of short deadlines that only matter if they are met exactly:

- **Proof of debt, Form 46A,** with the HK$35 fee, lodged before the meeting if the client wants to vote — and before the dividend if the client wants to be paid.
- **The 12-week decision and the 16-week meeting** diarised from the date of the order, not from the first interview. The two periods run from the same event and expire at different times.
- **The trustee's sanction file:** committee permission before the business is carried on, the solicitor instructed, or a debt compromised — a permission obtained afterwards is the point the taxing officer takes (s 61, s 86(3)).
- **The annual statement of proceedings** to the Official Receiver, and the estate account up to date for inspection, because a creditor holding a quarter in value can demand a statement of accounts (s 88).
- **The dividend notice** at least 14 days before proofs close, and the final account and release application with its 21-day objection window.

TWO THINGS FIRMS GET WRONG

- **The provisional trustee is not the trustee.** Until a meeting appoints one — or the provisional trustee becomes trustee on notice, or summary administration is ordered — the provisional trustee's authority comes from the Ordinance, and s 61 permissions still need the committee or the court.
- **Permission is specific, not general.** A committee resolution that "approves the trustee's conduct of the estate" is not the permission s 61 requires for carrying on the business or compromising a debt.

7 Getting out: discharge, objection, annulment

- **Automatic discharge — four years.** A first-time bankrupt is discharged automatically **four years** from the date of the bankruptcy order, which is when the bankruptcy commences (ss 30, 30A). A person previously adjudged bankrupt waits **five years**.
- **Objection.** The trustee or a creditor may object on the grounds in s 30A(4) — non-cooperation, unsatisfactory conduct, failure to file the annual statement, prejudice to the administration of the estate, and for a first bankruptcy a likely ability to make a significant contribution. The trustee must

tell creditors of an intended objection **at least three months** before the period ends, and notice must reach the court **not less than 14 days** before it ends.

- **Extension.** If the objection succeeds the court may extend the period by up to **four years** — three where the bankrupt has been bankrupt before. An objection that is lodged but not upheld does not stop the clock by itself.
- **Non-commencement order.** Under ss 30AB and 30AC the court can order that the four years do not start running until the bankrupt complies with specified terms; the trustee must then file notice within 14 days of compliance, and the period runs from that date.
- **Early discharge.** Section 30B allows an application to the court: a first-time bankrupt at any time, a previously bankrupt person no earlier than three years after the order, with at least 28 days' notice to the trustee.
- **Annulment.** Section 33(1)(b): if the provable debts and the bankruptcy expenses are paid in full, or secured to the court's satisfaction, the order can be annulled and the bankruptcy treated as never having happened. Section 33(1)(a) deals with an order that ought not to have been made.
- **Discharge is not the end of the estate.** Assets vested in the trustee stay vested and can be realised after discharge; the discharge releases the person, not the property.

8 The forms

Document, form, stage, fee

Document	Form	Used at	Fee
Statutory demand — immediately payable debt	Form 163	Before a creditor's petition; three weeks to comply	—
Statutory demand — judgment debt	Form 162	The same, or rely on execution returned unsatisfied	—
Statutory demand — debt payable in future	Form 164	Before a petition on a future debt	—
Debtor's bankruptcy petition	Form 3	Filed with the statement of affairs	HK$1,045 court fee; HK$8,000 deposit
Statement of affairs on a debtor's petition	Form 28C	Filed with the petition (s 10(2))	—
Creditor's bankruptcy petition	Form 10 / 10A / 10B	High Court Registry	HK$1,045 court fee; HK$11,250 deposit
Affidavit verifying the petition	Affidavit (r 56)	Filed with the petition	—
Affidavit of service of the statutory demand	Affidavit (r 49)	Filed with the petition	—
Statement of affairs after a creditor's petition	Form 28A (non-trading) / 28B (trading)	Within 21 days of the order (s 18)	—
Bankruptcy order	Form 25 (debtor's petition) / Form 26 (creditor's petition)	At the hearing	—
Proof of debt	Form 46A	Lodged with the provisional trustee or trustee	HK$35; waived at HK$250 or less and for wages

The forms are in the Bankruptcy (Forms) Rules (Cap 6B), not in the Bankruptcy Ordinance itself, which is why a search of Cap 6 for "Form 163" finds nothing. The two statements of affairs are not interchangeable: Form 28C

accompanies a debtor's petition, and Forms 28A and 28B are the post-order statements on a creditor's petition, the choice turning on whether the bankrupt traded.

9 The documents, filled in

Statutory demand — Form 163, immediately payable debt	Specimen · example only
Heading	Statutory demand under section 6A(1)(a) of the Bankruptcy Ordinance (Cap 6)
To	LEUNG Ka-fai, Flat B, 18th Floor, Block 2, Amoy Gardens, 22 Ngau Tau Kok Road, Kowloon
From	Sunrise Finance Limited, 12th Floor, Wing On House, 71 Des Voeux Road Central, Hong Kong
Debt	HK$312,000, being the balance under a personal loan agreement dated 3 March 2024 (principal HK$300,000, interest HK$12,000), in default since 1 July 2026
Demand	Payment of HK$312,000, or security for it, or a composition acceptable to the creditor, within three weeks of service of this demand
Warning	"If you do not comply with this demand within three weeks, a bankruptcy petition may be presented against you. If you dispute the debt you should seek legal advice immediately: you may apply to the court to set aside this demand or to restrain the presentation of a petition."
Contact	Ms Y. WONG, Sunrise Finance Limited, telephone 2522 8181 — the person to contact about securing or compounding for the debt
Signed and dated	Signed for the creditor by its authorised officer on 6 October 2026
Served	Personally on the debtor at the address above on 6 October 2026 at 7.40 pm
Three weeks expire	27 October 2026

Service is the vulnerable step: r 46 asks for personal service where practicable, and r 49 wants the affidavit of service with the petition — saying what was done if personal service was not possible · the three weeks run from service, not from the date of the demand · the demand must be the prescribed form (Form 163 here), not a solicitor's letter that happens to mention bankruptcy

Creditor's petition — Form 10, after an unsatisfied demand	Specimen · example only
Court and number	HCB 4211/2026 · In the High Court of Hong Kong, Court of First Instance, Bankruptcy Jurisdiction
Petitioner	Sunrise Finance Limited, a company incorporated in Hong Kong, of 12th Floor, Wing On House, 71 Des Voeux Road Central
Debtor	LEUNG Ka-fai, of Flat B, 18th Floor, Block 2, Amoy Gardens, 22 Ngau Tau Kok Road, Kowloon; occupation: logistics supervisor
The debt	HK$312,000, a liquidated sum payable immediately, unsecured, under a personal loan agreement dated 3 March 2024
Inability to pay	Statutory demand in Form 163 served personally on 6 October 2026; three weeks elapsed on 27 October 2026; no payment, security or composition; the demand has not been set aside
Ground relied on	Section 6(2)(c) with s 6A(1)(a) — the debtor appears unable to pay the debt
Deposit	HK$11,250 paid to the Official Receiver; receipt exhibited and produced to the Registrar
Court fee	HK$1,045
Presented	2 November 2026
Hearing	9 December 2026, before the Bankruptcy Judge
Supporting documents	Affidavit verifying the petition (r 56); affidavit of service of the demand (r 49); loan agreement, statements of account, demand and proof of service
Prayer	That the debtor be adjudged bankrupt, and for such further order as the court thinks fit

The petition is not the place to argue · the deposit receipt must be produced or the petition is not received · the petition cannot be presented inside the three weeks, and it is not advertised — the hearing is the first public step

Statement of affairs after a creditor's petition — Form 28A	Specimen · example only
Bankrupt	LEUNG Ka-fai, Flat B, 18th Floor, Block 2, Amoy Gardens, 22 Ngau Tau Kok Road, Kowloon
Order	Bankruptcy order made on 9 December 2026 on the petition of Sunrise Finance Limited (HCB 4211/2026)
Statement as at	9 December 2026, the date of the bankruptcy order
Deadline	**30 December 2026** — 21 days from the order (s 18(1)); filed 23 December 2026
Classification	Non-trading bankrupt — Form 28A
Verification	Sworn by the bankrupt before a solicitor on 23 December 2026; submitted in duplicate with one copy verified (r 81)
Sanction	Failure to submit, or an incomplete statement, is a contempt of court (s 18(4))

Assets

Asset	Estimated to realise (HK$)	Note
Flat B, 18th Floor, Block 2, Amoy Gardens	Nil	Value 5,200,000 against a mortgage of 5,450,000 — no equity
Motor car, 2019 Toyota, registration KJ 4821	68,000	Used for work; no replacement claimed
Bank balances — HSBC 004-1-234567 and Bank of China 012-8-765432	15,500	12,400 and 3,100
Life insurance policy, surrender value	24,000	No beneficiary nomination
MPF accrued benefits	—	HK$486,000, excluded from the estate
Household furniture and personal effects	Nil	Necessary for basic domestic needs
Total realisable	**107,500**	

Liabilities

Creditor or liability	Amount (HK$)	Security
Secured — Hang Seng Bank, mortgage over the flat	5,450,000	Mortgage; property worth 5,200,000, so no dividend to unsecured creditors from it
Sunrise Finance Limited — personal loan; the petitioning creditor	312,000	None
Hang Seng Bank — two credit cards	96,400	None
Standard Chartered Bank — credit card and overdraft	172,000	None
Inland Revenue Department — salaries tax 2025/26	18,600	None
Personal loan from a friend — NG Siu-hung, HK$50,000, no document	50,000	None
Bank overdraft, Bank of China	31,500	None
Total unsecured	**680,500**	
Shortfall on realisations	**573,000**	680,500 less 107,500

Income and expenditure (monthly)

Item	Amount (HK$)	Note
Salary, net	28,400	Logistics supervisor
Rent, food, transport, utilities	19,800	Rented room since the flat was surrendered
Support of two children	5,000	Living with the former spouse
Assessed contribution to the estate	2,000	Assessed by the provisional trustee; reviewed annually

Two deadlines, not one: 21 days for the statement itself, and the annual statement of earnings thereafter · name every creditor and every card, including the ones the client has "almost paid off" · the MPF balance is disclosed but excluded, and the negative-equity flat is disclosed at nil, because the trustee has to see both · an undocumented loan from a friend is still a liability, and leaving it out is the omission that turns into a s 129 allegation

Debtor's petition — Form 3, with the statement of affairs attached	Specimen · example only
Court	In the High Court of Hong Kong, Court of First Instance, Bankruptcy Jurisdiction — to be numbered on filing
Petitioner	CHENG Mei-ling, of Flat 9A, 88 Java Road, North Point, Hong Kong; occupation: secondary school teacher
Ground	That the debtor is unable to pay her debts (s 10)
Debts	HK$742,000 in all: credit cards HK$396,000; personal loans HK$286,000; salaries tax HK$60,000
Assets	HK$48,200: bank balances 8,200; motor car 40,000; no land, no property, no investments
Statement of affairs	Form 28C attached and sworn with the petition, as s 10(2) requires
Deposit	HK$8,000 paid to the Official Receiver on 12 January 2027; receipt no. OR/B/2027/0158
Court fee	HK$1,045
Filed	14 January 2027, with the statement of affairs
Hearing	11 February 2027
After filing	Sealed copy of the petition and a copy of the statement delivered to the Official Receiver the same day

No minimum debt on this route — the test is inability to pay, not the size of the balance · the statement of affairs goes in with the petition, so there is no 21-day window to plan around · the deposit is HK$8,000, not the HK$11,250 a creditor pays, and the client needs that difference explained before they arrive at the counter

Proof of debt — Form 46A	Specimen · example only
Bankruptcy	LEUNG Ka-fai, HCB 4211/2026
Creditor	Sunrise Finance Limited, 12th Floor, Wing On House, 71 Des Voeux Road Central
Amount claimed	HK$312,000, being principal HK$300,000 and interest HK$12,000 to 9 December 2026
Particulars	Personal loan agreement dated 3 March 2024; six instalments unpaid from July 2026
Security	None
Documents	Loan agreement, repayment schedule, statements of account, statutory demand and proof of service
Fee	HK$35, non-refundable — not payable where the claim is HK$250 or less or is for wages
Filed with	The provisional trustee, 15 January 2027
Voting	Only a creditor who has proved may vote at the creditors' meeting on the trustee and the creditors' committee

A proof is a statement of account as at the date of the order, not as at today · interest runs to the date of the order and no further · a secured creditor either surrenders the security and proves for the whole debt or values the security and proves for the balance — proving for the whole debt while keeping the security is the error the trustee will pick up first

10 Timelines and reminders

Trigger, period, source

The clock starts when	Period	Source
Statutory demand served	**3 weeks** to pay, secure or compound; an application to set the demand aside must be made within **18 days** of service (r 47)	s 6A(1)(a); r 47
Petition presented	Service of a sealed copy on the debtor; copies of everything filed to the Official Receiver	r 59; ORO
Bankruptcy order made on a creditor's petition	Statement of affairs within **21 days**, verified by affidavit	s 18(1)
Bankruptcy order made	Initial interview with the provisional trustee; questionnaires, income and expenses, cards and assets surrendered	ORO duties
Bankruptcy order made	Provisional trustee decides whether to summon a creditors' meeting within **12 weeks**; if one is held, it is held within **16 weeks**	s 17A; r 99A
Official Receiver acts as trustee	Statement of proceedings at least once a year; accounts on demand, with audit	ss 89, 93
Intended dividend	Notice no more than 4 months before declaration; proofs due at least 14 days after the notice	s 67; r 123
Trustee's final account and release	Objection within 21 days of the notice	s 94; r 169
A trustee's office falls vacant	Creditors fill it; if they do not within 3 weeks, the court appoints	s 81
Estate unlikely to exceed HK$200,000	Summary administration: no creditors' meeting; provisional trustee becomes trustee	ORO; rules
Creditor's proof	Any time before a dividend; HK$35 fee, waived at HK$250 or less and for wages	ORO; Cap 6B
Annual statement of earnings	Each year of the bankruptcy, on the trustee's requirement	s 43A
Bankruptcy order made	Automatic discharge **4 years** later; **5 years** if previously bankrupt	ss 30, 30A
Three months before that date	Trustee tells creditors if an objection is intended	s 30A
Not less than 14 days before that date	Objection filed with the court	s 30A(6)
Objection upheld	Extension of up to 4 years — 3 years for a repeat bankrupt	s 30A(3)
Debts and expenses paid or secured in full	Application to annul	s 33(1)(b)

11 Worked examples

Example 1 — a creditor's petition on a HK$312,000 loan Guided example

- **6 October 2026** — Form 163 demand served personally; the three weeks run from today.
- **27 October 2026** — three weeks expire with no payment, no security, no composition, no application to set aside. Inability to pay is now established under s 6A(1)(a).
- **28 October 2026** — deposit HK$11,250 to the Official Receiver; affidavit of service sworn.
- **2 November 2026** — petition filed at the High Court Registry with the HK$1,045 fee; hearing fixed for 9 December.
- **3 November 2026** — sealed copy served on the debtor; copies of all filed documents to the Official Receiver.
- **9 December 2026** — order made in Form 26. The Official Receiver is provisional trustee from that moment; the 21-day statement of affairs runs to 30 December.
- **23 December 2026** — Form 28A statement of affairs sworn and filed, a week inside the deadline.
- **January to March 2027** — trustee decides on a creditors' meeting (within 12 weeks), meeting held (within 16 weeks), proofs in, contribution assessed.
- **9 December 2030** — automatic discharge four years from the order, unless an objection is filed and upheld before then.

The whole creditor's route is nine weeks from demand to order on these dates, and four years and two months from demand to discharge — the second figure is the one clients ask about, and it is counted from the order, not the petition

Example 2 — a debtor's petition by a teacher with HK$742,000 of debt Guided example

- **Week 1** — IVA considered and rejected: no surplus income for a proposal, and the creditors would not vote for one. Form 28C drafted from the client's cards, statements and tax return.
- **Week 2** — deposit HK$8,000 paid; petition attested and statement sworn; petition and statement filed together with the HK$1,045 fee; hearing date taken.
- **Same day** — sealed copy and statement to the Official Receiver.
- **Four weeks later** — order in Form 25; provisional trustee appointed; interview and questionnaire within days.
- **Months 1 to 6** — car realised, bank balances handed over, contribution assessed out of salary, annual statement of earnings filed each year.
- **Four years from the order** — automatic discharge, with the shortfall of about HK$694,000 written off but the record and the restrictions having run their course.

A debtor's petition is faster to start and slower to live with: no minimum debt, but the statement of affairs is sworn before filing, the interview follows within days, and the four years run from the order whatever the creditors do

12 The mistakes that matter

- **Using the winding-up figures.** HK$11,250 is the creditor's deposit, HK$8,000 the debtor's, and the statement of affairs is 21 days, not 28.
- **Advertising the petition.** Bankruptcy petitions are not advertised; only the order is published. The seven clear days belong to the company page.
- **Relying on a letter instead of the form.** The demand must be Form 163, 162 or 164, and a solicitor's letter threatening bankruptcy does not start the three weeks.
- **Serving the demand carelessly.** Where personal service was practicable and was not effected, the petition is exposed; the affidavit of service has to account for what was actually done.
- **Petitioning too early.** A petition presented inside the three weeks has no ground under s 6A(1)(a) and invites costs.
- **Missing the 21 days.** On a creditor's petition the statement of affairs is a court deadline enforced as contempt, and it is 21 days from the order, not from the trustee's first letter.

- **Leaving things out of the statement.** The car, the second bank account, the loan from a relative, the policy with a surrender value — omissions here are the ones that turn into s 129 allegations.
- **Promising a discharge date.** Four years is the default, not a guarantee: an objection, a non-commencement order or non-cooperation moves it, and the trustee's report is what the court reads.
- **Forgetting the restrictions.** Credit of HK$100 or more without disclosure, or a directorship without leave, is an offence committed after the order — and clients do not know it.

13 Checklist

PRINT THIS

- IVA discussed and the advice recorded before any petition is prepared
- Debt threshold checked (HK$10,000) and every debt listed with the creditor's full name and address
- Statutory demand in the right form — 163, 162 or 164 — served and the date of service diarised with the three weeks
- Affidavit of service prepared at the time of service, not reconstructed at the hearing
- Deposit paid and receipt on the file: HK$8,000 debtor, HK$11,250 creditor
- Court fee HK$1,045 and hearing date taken before filing
- Statement of affairs: Form 28C with a debtor's petition, Form 28A or 28B within 21 days of a creditor's petition
- Sealed copy to the debtor, copies of everything filed to the Official Receiver
- Restrictions explained in writing: credit, directorship, trading name, annual statement of earnings
- Discharge date diarised — 4 years from the order, 5 if previously bankrupt — with the three-month and 14-day objection points marked
- Trustee diarised: the 12-week decision on a creditors' meeting and the 16-week meeting date, both from the order
- Proof of debt (Form 46A) lodged with the HK$35 fee before the meeting, or before the dividend
- Committee permissions on file before carrying on business, instructing a solicitor or compromising a debt (s 61)

14 Sources

- Bankruptcy Ordinance (Cap 6): ss 6 and 6A (the creditor's petition and inability to pay), 9 and 10 (verification, service and the debtor's petition), 18 (statement of affairs), 19 (public examination), 29 (inquiry), 30, 30A, 30AB, 30AC and 30B (commencement, automatic discharge, non-commencement and early discharge), 33 (annulment), 43, 43A and 43B (the estate, annual statement of earnings, replacement of excluded goods), 12 (the Official Receiver as provisional trustee), 17, 17A and 17B (appointment of the trustee and the 12-week decision), 24 (the creditors' committee), 58 (vesting), 60 and 61 (the trustee's powers and those needing permission), 61A (court control), 67 and 72 (dividends), 77 (the trustee's duties), 81 (vacancies), 85 and 85A (remuneration), 86 (taxation of solicitors' costs), 89, 92 and 93 (statement of proceedings, records and accounts), 94, 95 and 96 (release, vacation and removal), 100E (the committee in a regulating order), 112A (summary administration), 129 to 134 (offences).
- Bankruptcy Rules (Cap 6A): rr 44 to 46 (form, content and service of the statutory demand), 49 (affidavit of service), 52 (deposit), 56 (verification of the petition), 59 (service of the petition), 78 (publication of notice of the bankruptcy order), 81 (statement of affairs in duplicate), 99A (the first meeting within 16 weeks), 122ZE (the creditors' committee, 2 to 5 members), 123 (notice of intended dividend), 169 (the trustee's release and the 21-day objection).
- Bankruptcy (Forms) Rules (Cap 6B): Forms 3, 10, 10A, 10B, 25, 26, 28A, 28B, 28C, 46A, 162, 163 and 164.

- Companies Ordinance (Cap 622) s 480 (undischarged bankrupt as director or in management).
- Official Receiver's Office: *Simple Guide on Bankruptcy* (the two routes, the deposits of HK$8,000 and HK$11,250, the HK$1,045 court fee, the 21-day statement of affairs, the HK$200,000 summary threshold, the four- and five-year discharge and the objection machinery), *Fees and Charges*, and the proof-of-debt guidance (HK$35, waived at HK$250 or less and for wages).

PART XIII

Reference — calendars, deadlines and forms

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Deadlines 391
Forms register 399
Fees and deadlines — one page 418
Form finder and site index 422

About the desk

Six working guides, built around the questions that actually come up at 5pm the day before a hearing: what goes in, in what order, on what form, and by when.

Start here Pick the desk you are sitting at

THE ONE-PAGE ANSWER

For the date rather than the form, the deadline calendar puts court, conveyancing, company secretarial and offshore dates in one view — with the fixed year, the trigger tables, a worked month and a printable planner.

If you only need the form number, the deadline and the fee, go straight to the Forms register — one table for every Companies Registry form, then the court and criminal documents, the land and stamp duty documents, the Family Court forms and the Probate Registry series. To find a form by its number instead, the form finder groups all of them by issuing body and puts the probate code meanings in one place.

Pack The printable pack

One document for the whole desk, or six for the parts of it. The complete file runs every page in practice-area order — title page, one contents page with page numbers, a divider before each part, and the site's bookmarks in the PDF so you can jump straight to a section. Print the lot for a new joiner, or print one part to hand over.

THE WHOLE DESK IN ONE FILE

The complete desk — 434 pages, A4, 1,462 KB. Thirteen parts: litigation, family, conveyancing, corporate, insolvency, obligations, business associations, the Basic Law, intellectual property, wills and trusts, mental capacity, private client and reference. The parts are self-contained, so any one of them prints and binds on its own.

Download — the whole desk, or one part at a time

Document	What is in it	Pages
The complete desk	Every page on the site, all thirteen parts, with one contents page	434
Litigation	Civil procedure, the litigation documents, sample forms, court bundles, criminal procedure	61
Family law	Family law guide, the Family Court forms, matrimonial practice	35
Conveyancing and property	Conveyancing, land and title, stamp duty, conveyancing forms	34
Company secretarial	Company setup, secretarial practice, share transfers, filings, offshore incorporation and forms	81
Liquidation	The winding-up routes, the compulsory and voluntary procedures, the forms and specimens, the timeline, worked examples and the checklist	28
Law of obligations	Contract, tort and restitution, with the limitation rules, the court forms, fees and the route from demand to judgment	13
Business associations	Sole trader, partnership, limited partnership, company and society — forms, fees and deadlines for each	12
The Basic Law	Rights, interpretation, judicial review under Order 53, the forms, the fees and the timetable	9
Intellectual property	Trade marks, patents, designs, copyright, passing off, domain names, opposition and data protection	17
Wills and trusts	Execution, codicils, trust deeds, the trustee year, the enduring power of attorney, the official forms and the deadlines	27
Mental capacity and guardianship	The Guardianship Board, the committee of the estate, consent to treatment and the enduring power of attorney beside them	17
Private client	Succession, probate and personal bankruptcy	41
Reference	About the desk, the compliance calendar, deadlines, the forms register, and the form finder with the probate codes	56
Fee and deadline sheet	Every official fee and every deadline across the desk, on one side of A4	1

A4, print-ready, no internet needed once downloaded. The complete file and the twelve parts carry the same disclaimer as the site: reference material, not legal advice, and fees checked to 14 November 2026 — re-check before a live filing.

Also on the desk Twelve more practice areas

Quick answers Five deadlines worth memorising

The questions asked most often

Question	Answer	Authority
When must a trial bundle be lodged?	At least **72 hours** before the hearing, excluding Saturdays, Sundays and general holidays.	PD 5.6, para 8
When is a Hong Kong private company's annual return due?	Within **42 days** after the anniversary of incorporation, every year.	Companies Ordinance (Cap 622), s 662
How long do I have to stamp a sale and purchase agreement?	**30 days** after execution (calendar days).	Stamp Duty Ordinance (Cap 117)
How long to register a charge over company assets?	**One month** from creation of the charge; late registration does not save the security.	Cap 622, Part 8
How soon must a BVI company appoint and file its first directors?	Appoint within **15 days** of incorporation; file the register of directors within **15 days** of that appointment.	BVI Business Companies Act, as amended 2024

How to use it Built for checking, not for citing

Each guide follows the same shape: the rule and where it comes from, the practical steps, a worked example with dates and documents, then the mistakes that get bundles rejected or filings bounced. The forms pages name the form, the deadline, who signs and what it costs, so you can work from a checklist rather than memory.

Two habits make the whole site more useful:

- **Work from the source, not from this page.** Every section names the practice direction, ordinance or rule. Open it. Practice directions are re-issued, fees change, and a page like this is only ever as good as its last check — which is stated at the top of every page.
- **Read the directions in the order they were made.** A specific direction for your list (a judge's own directions, a pilot scheme, a listing checklist) beats the general practice direction every time. The general rule tells you what is normal; the specific direction tells you what this court wants on Thursday.

IMPORTANT — PLEASE READ

This is an educational reference for paralegals and legal executives. It is **not legal advice** and it does not create a solicitor–client relationship. Procedure, fees, stamp duty rates and filing requirements change, and courts and registries apply them with local variations. Always confirm against the current practice direction, ordinance, Companies Registry guidance or a supervisor before you rely on a deadline, a form or a rate. Where a figure is given, the date it was checked is stated.

Coverage What each guide contains

Court bundles

- Which practice direction applies: trial (PD 5.6), applications and appeals (PD 5.4), company and bankruptcy e-bundles (PD 3.8), EBPDF guidelines.
- The eight mandatory features of a paper bundle, and the three-way marking of document status.
- Pagination conventions, including index pages numbered *0-1* and supplementary pages numbered *88-1*.
- Electronic bundles: OCR, bookmarks, the A–E file structure, page caps and the 7-working-day deadline.
- Worked examples: a three-day trial, a 30-minute summons and a winding-up petition.

Civil procedure

- Commencing by writ, originating summons, petition or originating motion — and limitation periods.
- Pleadings, statements of truth, default and summary judgment, unless orders.
- The post-CJR timetable: timetabling questionnaire at 28 days, case management summons at 14 days, mediation certificate.
- Discovery, witness statements, expert evidence, trial, costs, appeal and enforcement.

Conveyancing

- The resale timeline from provisional agreement to keys, with the deposit and cooling-off mechanics.
- Title investigation: Government lease, occupation permit, deed of mutual covenant, encumbrances, unauthorised building works.
- Requisitions on title, the vendor's right to annul, and acceptance of title.
- Ad valorem stamp duty at the scales effective 26 February 2026, and the 30-day stamping rule.
- Completion mechanics, solicitors' undertakings, and post-completion registration.

Company setup and company secretarial

- Hong Kong: NNC1 with IRBR1, articles, first director's consent (NNC3), business registration, significant controllers register.
- Cayman Islands: exempted company, memorandum and articles, registered office provider, January annual return and economic substance.
- BVI: business company formed only by a licensed registered agent, the 2025 register filings, annual fee dates, financial return.
- Company secretarial: every statutory register, resolution thresholds, share transfers and allotments, charges, and the annual compliance calendar.

The compliance calendar

MASTER REFERENCE · ONE PAGE

Three different kinds of clock run at once. Court deadlines are triggered by a step in the action, conveyancing deadlines by the signature on a document, and company deadlines by the calendar and the company's own anniversaries. The detailed guides go further — deadlines, civil procedure, conveyancing, company secretarial — but this is the page to pin up.

READ THE DATE OFF THE DOCUMENT, NOT OFF THIS PAGE

Most of what follows is statutory and does not move. Where a period comes from a court order, a contract or an IRD extension, the date on the document governs. Public holidays, severe weather and the last day falling on a Sunday are dealt with by the rules of court and by practice directions — never assume a weekend buys an extra day without checking.

1 Every month, whatever else is happening

Monthly obligations

By when	What	Whose clock
10th of the following month	MPF contributions for the previous wage period reach the scheme	Any employer
Within the month	Wages, payroll records and any IR56B for a departing employee	Any employer
On the anniversary month	Business registration renewal if the certificate expires that month	Any business
As they arise	SCR entries within 7 days of a change in control; register kept at the registered office or a notified place	Any company

2 The fixed points in the year

Dates that are the same for everyone

When	What happens	What you owe
1 April	New year of assessment begins	Nothing filed, but the tax year turns
First working day of April	IRD issues profits tax returns and employer's returns (BIR56A / BIR51) in bulk	Diary the issue date — the clock runs from it, not from 1 April
Within 1 month of issue (about 4 May)	Employer's return filed with an IR56B for every employee and director paid	BIR56A plus IR56B; a nil return is still a return
Within 1 month of issue	Profits tax return, unless a block extension applies	Return, audited accounts, tax computation
Early May	Individual tax returns issued	Within 1 month of issue
Mid-August	Block extension expires for 31 December year-ends (code D)	Later again if e-filed
Mid-November	Block extension expires for 31 March year-ends (code M)	1 February following for loss cases, on application
31 December	AGM deadline for a private company with a 31 March year-end — 9 months after the end of the accounting reference period (s 610)	AGM; or, where s 612 applies, a written resolution with the documents circulated to members; or a s 613 resolution dispensing with AGMs, which must itself be filed within 15 days

The block extension scheme only applies if a tax representative has been appointed; an unrepresented company stays at one month from the date of issue printed on the return. The employer's return gets no block extension at all.

3 Court and litigation

Trigger, deadline, sanction

The clock starts when	Deadline	Source	If missed
The cause of action accrues — simple contract or tort	**6 years**	Limitation Ordinance (Cap 347) s 4	Claim statute-barred
Personal injury, or date of knowledge if later	**3 years**	Cap 347 s 27	Claim barred; extension needs a good reason
Accident at work, employees' compensation	**2 years**	Employees' Compensation Ordinance (Cap 282) s 14	Claim barred
Breach of a contract under seal, or recovery of land	**12 years**	Cap 347	Claim barred
Writ served on the defendant	Notice of intention to defend within **14 days** of service	The indorsement on the writ	Default judgment
Notice of intention to defend given	Statement of claim within **14 days**	RHC O 18 r 1	Application to strike out
Statement of claim served	Defence within **28 days**	RHC O 18 r 2	Judgment in default
Defence served	Pleadings deemed closed **14 days** later	RHC O 18	—
Pleadings closed	Case management questionnaire within **28 days**	RHC O 25 r 1	Sanctions and costs at the case management conference
Questionnaire filed, directions not agreed	Case management summons returnable in not less than **14 days**	RHC O 25 r 1(1B)	Action stalls; the plaintiff carries the risk
Grounds for judicial review arise	Leave sought **promptly and within 3 months**	RHC O 53 r 4	Leave refused unless the court extends time
Judgment or order	Notice of appeal within **28 days**	RHC O 59; CFA procedure	Appeal lost
Action set down for trial	Notice to admit facts or documents not later than **21 days** after setting down	RHC O 27 rr 2–3	Late notice can be ignored; costs risk
Case management order made	Each dated step in the timetable	The order	Unless order, then strike out or debarment
Unless order made	The date and time stated in the order	The order	Sanction takes effect automatically
Interlocutory summons issued	Affirmation filed and served before the hearing as directed	RHC O 38, O 41	No evidence; application dismissed or adjourned with costs

4 Conveyancing

From signature to registration

The clock starts when	Deadline	Source	If missed
Provisional agreement signed	Formal agreement, usually **14 days**	The agreement itself — a contract term, not a statute	Forfeiture of deposit under the agreement
Agreement for sale and purchase executed	Stamped within **30 days**	Stamp Duty Ordinance (Cap 117)	Penalty of 2× the duty if stamped within 1 month late, 4× within 2 months, 10× beyond; unstamped document inadmissible in evidence
Provisional agreement superseded	Only if superseded **within 14 days** does the second agreement's date govern the stamping clock	Stamp Office practice	The first agreement's date governs, so the 30 days may already be running out
Assignment or conveyance executed	Stamped within **30 days**	Cap 117	As above; completion cannot be registered cleanly
Deed or instrument executed	Registered at the Land Registry within **1 month** to keep priority from the date of the deed	Land Registration Ordinance (Cap 128) s 5	Priority runs only from the date of actual registration; an unregistered deed is void against a later bona fide purchaser or mortgagee for value
Lease or tenancy agreement executed	Stamped within **30 days** of execution, whatever the commencement date	Cap 117	Penalty scale as above; cannot be received in evidence
Hong Kong stock sold or purchased	Contract note stamped within **2 days** if effected in Hong Kong, 30 days if elsewhere	Cap 117	Penalty; the transfer cannot be registered
Instrument of transfer of stock	Stamped **before execution** if executed in Hong Kong; 30 days if executed outside	Cap 117	Transfer rejected by the company's registrar
Charge or mortgage executed	Stamp the charge document; register the memorial with the Land Registry within **1 month** for priority	Cap 117; Cap 128	Loss of priority; the charge may be void against a later purchaser

There is no statutory deadline to register a deed — the Land Registry will accept a late one. What you lose is priority, and priority is usually the whole point.

5 Company secretarial

Trigger, deadline, fee, sanction

The clock starts when	Deadline	Fee	If missed
Anniversary of incorporation	Annual return **NAR1 within 42 days**	HK$105 on time	HK$870 up to 3 months late, HK$1,740 to 6, HK$2,610 to 9, HK$3,480 beyond; offence, up to HK$50,000 plus HK$1,000 a day; no power to extend
End of the accounting reference period — private company	AGM within **9 months** (6 months for other companies)	Nil	Offence by the company and every responsible officer
Financial year end	Audit completed and accounts laid before the AGM	Auditor's fee	AGM cannot properly be held; tax return cannot be filed
Business registration certificate expiry	Renewed **before expiry**	HK$2,350 for one year, HK$6,170 for three, HK$230 for a branch	Penalty, and prosecution for carrying on business unregistered
31 March year end	Employer's return within **1 month of issue** (issued 1 April)	Nil	Fine; the return is due even with nothing to report
Profits tax return issued	Within **1 month**, or the block extension date	Nil	Estimated assessment; penalty
Employee starts	MPF enrolment within **60 days**; contributions by the 10th of the following month	5% each side	Surcharge and financial penalty
Shares allotted	Form **NSC1 within 1 month**	Nil	Offence; the allotment never reaches the public record
Charge created	Particulars within **1 month** of creation	As prescribed	Charge void against the liquidator and creditors
Director or secretary changes	Form **ND2A / ND2B within 15 days**	Nil	Offence; the register is wrong
Registered office changes	Form **NR1 within 15 days**	Nil	Offence; documents served at the old address still count
Business address changes	Form **IRC 3111A within 1 month**	Nil	Fine up to HK$5,000
Name changed	NNC2 within **15 days**, then the BR Office within **1 month**	HK$295	Offence; two registries out of step
Control of the company changes	SCR entry within **7 days**	Nil — never filed	Fine of HK$25,000 plus HK$700 a day

6 Liquidation and winding up

Nothing here is a date in the year — every clock in a winding up starts from an event, and the events come in a fixed order. Set the whole chain the day instructions arrive; the deposit, the advertising and the affidavit are all capable of being missed before anyone has been to court.

Trigger, deadline, fee, sanction

The clock starts when	Deadline	Fee	If missed
Statutory demand served on the company	**3 weeks** (21 days) to pay, secure or compound the debt	Nil	The company is deemed unable to pay its debts and a petition can be presented. A company that disputes the debt must move quickly — in practice an application to restrain the petition, made before the three weeks expire
Petition filed at the High Court	Copies to the Official Receiver and the Chief Bailiff **within 24 hours**; affidavit verifying the petition **within 4 days**	HK$1,045 court fee; **HK$11,250** deposited with the Official Receiver *before* filing	Petition not received without the deposit receipt; a late verifying affidavit is a procedural default the Registrar will take up
Hearing date fixed	Advertise **7 clear days** before the hearing — Gazette plus one Chinese and one English daily	Advertising rates	Adjournment and wasted costs; the Registrar's certificate will not issue
Provisional liquidator appointed or winding-up order made	Directors' statement of affairs (Form 23) **within 28 days**	Nil	Offence by the officers: up to HK$50,000 plus HK$300 a day
Winding-up order made	First meetings of creditors and contributories **within 3 months**	Nil	Delay to the appointment of the liquidator; the court can give directions
Directors resolve to wind up a solvent company (members' voluntary)	Certificate of solvency (NW1) must be issued **within the 5 weeks before** the resolution is passed, and the meeting must be held **within 5 weeks after** the certificate — outside that window the certificate has no effect	Nil	The route collapses: the winding up becomes a creditors' voluntary winding up, with a creditors' meeting and a statement of affairs, and the directors' certificate is worthless
Special resolution for a voluntary winding up passed	Certificate of solvency (NW1) and the resolution filed **within 15 days**; liquidator's appointment (NW3) notified **within 15 days** of appointment — or within 15 days after commencement where the provisional liquidator was appointed under s 228A	No filing fee	Offence; and if the certificate is late or invalid the winding up is a creditors' voluntary winding up
Liquidator's release in a court winding up	Notice of intention to apply, with **21 days** for objections	Nil	Release cannot be applied for; the estate stays open
Affairs fully wound up — final meeting	Notice published **1 month** ahead; return and account filed **within 1 week** of the meeting	Nil	Offence by the liquidator; dissolution delayed
Return of the final meeting registered	**3 months** later the company is dissolved (2 years after the certificate of release in a court winding up)	Nil	The company remains on the register in the meantime
Inland Revenue Department issues the Notice of No Objection (Form IR1263) to deregistration	Application for deregistration (Form NDR1) **within 3 months** of the date of the notice — the window is not extendable	**HK$420** to the Registrar, plus **HK$270** to the IRD for the notice	The notice lapses and the whole clearance is begun again: a fresh IR1263, a fresh 3-month window

The clock starts when	Deadline	Fee	If missed
Deregistration application accepted	The Registrar publishes the notice of deregistration in the Gazette, and the company is dissolved on that publication — no further filing, and no return to the register without a court order	Included in the HK$420	Assets left in a deregistered company vest in the Government as bona vacantia; recovery needs a restoration application

The full procedure, the forms and the worked examples are on the liquidation page. Two traps in this table: the 3 weeks runs from service of the demand, not from the invoice; and the 28 days for the statement of affairs runs from the appointment or the order, which is often the same week the directors stop answering the phone.

7 The deadlines that catch firms out

- **The annual return and the business registration renewal are separate.** Paying one does not discharge the other, and they fall on different dates — the return on the incorporation anniversary, the certificate on its own expiry month.
- **The stamping clock runs from the first agreement.** A provisional agreement superseded more than 14 days later does not reset the 30 days; the first signature still governs.
- **Priority needs registration within the month.** An assignment stamped on day 29 still has to reach the Land Registry by day 30 to relate back.
- **The 42 days for NAR1 is not extendable.** Neither the Registrar nor a good excuse moves it; the fee ladder starts immediately after.
- **Pleadings close quietly.** The 28 days for the case management questionnaire run from close of pleadings, which is 14 days after the defence — a date nobody writes down unless the diary is built from the rules.
- **Unless orders execute themselves.** No hearing, no warning; the sanction bites at the stated time.
- **The employer's return has no block extension.** Only the profits tax return benefits from the scheme.
- **The 5-week certificate window is a two-way gate.** A certificate of solvency signed six weeks before the meeting is as useless as one signed after it, and either way the solvent route is gone.
- **The 3 months for NDR1 runs from the IRD's notice, not from the last tax return.** Firms wait for clearance and then wait again; the clock has already started.

8 How to run it

PRINT THIS

- Every date diarised at the *trigger* — the signature, the service, the anniversary — with the deadline calculated, not remembered
- Two diaries: the fee earner's and the firm's central one, because one of them will be ignored
- Company anniversaries entered permanently at incorporation: return date, accounting reference date, business registration expiry
- For every new matter, the limitation date recorded before anything else is done
- A weekly look-ahead at the next 30 days, and a monthly look at the next 90
- Any period that comes from an order or a contract read off the document and checked against the rule
- Fees and penalties re-checked at the start of each financial year — the figures on this page are as at 14 November 2026

9 Sources

- Rules of the High Court (Cap 4A), O 18, O 25, O 27, O 38, O 41, O 53, O 59; Rules of the District Court (Cap 336H).
- Limitation Ordinance (Cap 347), ss 4, 27; Employees' Compensation Ordinance (Cap 282), s 14.
- Stamp Duty Ordinance (Cap 117); Stamp Office guidance on time limits and late stamping; Land Registration Ordinance (Cap 128), ss 3 and 5.
- Companies Ordinance (Cap 622), ss 610, 662, 664 and the registers and filing provisions; Companies Registry compliance guidance and pamphlets 5 and 8A.
- Inland Revenue Department guidance on profits tax returns, employer's returns and the block extension scheme; MPFA guidance on contribution days.
- Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap 32), ss 178, 190, 228A, 233 (the certificate of solvency and its 5-week window), 239, 248 and 253; Companies (Winding-up) Rules (Cap 32H), rr 22A, 24 and 26; Official Receiver's Office, *Simple Guide on Compulsory Winding-up of Companies*.
- Companies Ordinance (Cap 622), ss 750 and 751 (deregistration: the 3-month window after the notice of no objection, and dissolution on publication of the notice); Companies Registry, *Deregistration of a Defunct Solvent Company*, and the Inland Revenue Department's guidance on Form IR1263.

Deadlines

REFERENCE · DEADLINES

Two kinds of deadline live in a legal file: the ones fixed by the calendar, and the ones created by an event. Confusing the two is how a 42-day annual return becomes a HK$3,480 fee.

ONE PAGE TO PIN UP

The compliance calendar puts every recurring deadline — court, conveyancing and company secretarial — on a single printable page, arranged by the event that starts the clock.

1 How to count, before you count

Three different kinds of period

Type	How it is counted	Examples
Calendar days	Every day counts, including weekends and general holidays	30 days to stamp an instrument; 42 days for an annual return; 15 days for a change notice
Clear days	Exclude the day of the event and the day of the hearing; in practice also exclude Saturdays, Sundays and general holidays	3 clear days for a hearing bundle under PD 5.4
Working days	Exclude Saturdays, Sundays and public holidays	7 working days for a PD 3.8 e-bundle; 7 working days for requisitions, if the contract says so

FIVE TRAPS THAT ACCOUNT FOR MOST MISSED DATES

- **Wrong trigger.** The 28-day defence clock runs from the time for acknowledging service or from service of the statement of claim, whichever is later — not from the day you received instructions.
- **Wrong anniversary.** The annual return runs from the anniversary of *incorporation*, not the financial year end.
- **Wrong event for stamping.** The 30 days run from execution of the instrument, not from completion or from the date the file arrived.
- **Contract mistaken for rule.** The requisition period and the completion date are contract terms. They can be 7 days, 14 days or something else entirely.
- **"Three days" said out loud.** A bundle due "three clear days" before a Monday hearing is not due on Friday. Write the rule, then count.

Calc Work out a due date

Put in the date that starts the clock, choose how the period is counted, and read the date off. It counts forward: service of a document, execution of an instrument, the anniversary of incorporation, a judgment or an order.

Working days and clear days exclude Saturdays, Sundays and the general holidays gazetted for 2026 and 2027. Dates beyond that are counted on weekends alone and the result says so. Court and registry practice sometimes excludes further days, and a rule may allow the period to be extended where the last day falls on a day the registry is closed — the calculator shows the next working day but does not decide the question.

2 The fixed year

These are the deadlines that fall on the same date or month every year, regardless of when a matter opened. Everything else in this page is triggered by an event.

- 31 JanCayman annual return and annual fee for every exempted company
- All monthConfirm Cayman fee band and signatory before filing
- —Quiet month: reconcile registers and share ledgers
- —Check companies with March year ends and April BR renewals
- 31 MarLast day of the business registration year for certificates commencing 1 April
- —Prepare BR renewals and accounts for December year ends
- 1 AprNew business registration fee and levy year begins
- 1 AprCayman late penalty starts at 33.33% for an unfiled January return
- Early AprIRD employer's returns issued — file within one month
- 31 MayBVI annual government fee for companies incorporated 1 January to 30 June
- 30 JunBVI economic substance information for a 31 December year end (6 months)
- 30 JunLast day of the 33.33% Cayman penalty window
- 1 JulCayman penalty rises to 66.67% of the annual fee
- —Mid-year check: NAR1s falling due in the second half
- —Prepare BVI financial returns for December year ends
- —Review litigation timetables against the December break
- 30 SepBVI annual financial return to the registered agent for a 31 December year end (9 months)
- 30 SepLast day of the 66.67% Cayman penalty window
- 1 OctCayman penalty becomes 100% of the annual fee — strike-off risk
- —Diarise January Cayman filings for every offshore company
- 30 NovBVI annual government fee for companies incorporated 1 July to 31 December
- —Freeze registers at year end; collect appointment and cessation dates
- —Confirm next year's fee bands and any Budget changes

Anniversary-driven deadlines deliberately do not appear here. A company incorporated on 14 March has its annual return due 25 April (42 days); a company incorporated on 2 September has its due 14 October. That is why the calendar needs the trigger tables below.

3 Court and litigation

Litigation triggers

Trigger event	Deadline	Rule
Writ issued	Serve within **12 months**; renewable with leave	RHC O.6
Writ served	**14 days** to acknowledge service	RHC O.12
Notice of intention to defend	**14 days** to serve the statement of claim, if not indorsed	RHC O.18 r.1
Time for acknowledgment expires, or statement of claim served	**28 days** for the defence	RHC O.18 r.2
Defence served	**14 days** for any reply	RHC O.18 r.3
Close of pleadings	**28 days** for the timetabling questionnaire and mediation certificate	PD 5.2, PD 31
Other side's TQ received, or the 28-day TQ period expires	**14 days** to file a consent summons or take out a case management summons	PD 5.2
Directions given	Discovery, witness statements and experts as ordered — usually 4 to 12 weeks apart	Case management order
Trial date	Bundle lodged at least **72 hours** before, excluding Saturdays, Sundays and general holidays	PD 5.6
Interlocutory hearing or appeal	Hearing bundles and chronology at least **3 clear days** before	PD 5.4
Company or bankruptcy substantive hearing	e-Bundle **7 working days**; applicant's skeleton **72 hours**; respondent's **48 hours**	PD 3.8
Judgment or order	**28 days** to serve notice of appeal	RHC O.59
Judgment	Enforcement; leave needed after **6 years**	RHC O.46

THE CHAIN, IN ONE LINE

Writ → **14** days to acknowledge → **28** days to defend → pleadings close → **28** days for the TQ → **14** days for the CMS → directions → **72 hours** for the bundle. If you diarise only one date at the start of a claim, diarise the acknowledgment date and let the rest cascade from proof of service.

4 Conveyancing

Property triggers

Trigger event	Deadline	Source
Provisional agreement signed	Formal agreement on the date the PASP states — commonly about **14 days**	Contract
Title documents received	Requisitions within the contractual period — commonly **7 working days**	Formal agreement
Formal agreement signed	Completion on the contractual date — commonly **45 to 60 days**	Formal agreement
Instrument executed	Stamp within **30 calendar days**	Stamp Duty Ordinance
Completion	Register the assignment promptly — priority runs from the date of registration	Land Registration Ordinance
Completion	Notify the management office, and update rates and Government rent records	Practice
Vendor's solicitor's undertaking	Deliver the receipted discharge and deeds within the stated period — commonly **21 days**	Undertaking
Mortgage facility letter issued	Drawdown and charge executed at completion	Facility letter

Two of these are not deadlines you can extend: the 30-day stamping period and the priority that follows registration. The requisition period can be extended by agreement, but only if the vendor agrees before it expires.

5 Company secretarial

Hong Kong triggers

Trigger event	Deadline	Filing
Director or secretary appointed or ceases	**15 days**	ND2A
Change in an officer's particulars	**15 days**	ND2B
Resignation of a director or secretary	Within the statutory period	ND4
Reserve director nominated, changed or ceasing	**15 days**	ND5 · ND7
Reserve director resigns	**15 days** after the cessation	ND8 (ND4 if already in office)
Auditor removed by ordinary resolution	**15 days** from the date the resolution is passed	NA1
Auditor's resignation received	**15 days** from receipt — a level 5 offence if missed	NA2
Registered office changed	**15 days**	NR1
Special resolution to change the name	**15 days**	NNC2
Articles altered	**15 days**	NAA1
Allotment of shares	**1 month**	NSC1
Charge created	**1 month** — late registration voids the security	NM1
Charge satisfied or released	As prescribed; update the register at once	NM2
Anniversary of incorporation	**42 days** for the annual return	NAR1
Commencement of business	**1 month** to apply for business registration	IRBR1 / BR application
Receipt of the IRD employer's return	**1 month**	Employer's return
Any change in significant controllers	Promptly, and in any event as the regulations require	SCR entry

6 Cayman and BVI

Offshore triggers

Trigger event	Deadline	Jurisdiction
Year end	Annual return and annual fee in **January**	Cayman
1 April / 1 July / 1 October	Late penalty **33.33% / 66.67% / 100%** of the annual fee	Cayman
Incorporation	Appoint first directors within **15 days**	BVI
First directors appointed	File the register of directors within **15 days**	BVI
Incorporation	File the register of members and beneficial ownership information within **30 days**	BVI
Any change to either register	File within **30 days**	BVI
Incorporated 1 January to 30 June	Annual fee by **31 May**	BVI
Incorporated 1 July to 31 December	Annual fee by **30 November**	BVI
Financial year end	Annual financial return to the agent within **9 months**	BVI
Financial year end	Economic substance information within **6 months**	BVI

7 Family

Family Court triggers

Trigger event	Deadline	Form
First Appointment fixed	Serve notice on the respondent promptly	Form C
First Appointment	Financial statement filed and exchanged at least **28 days** before	Form E
Questionnaire stage	As the court directs at the First Appointment	Questionnaire and answers
FDR hearing fixed	Serve notice of the appointment	Form D
CMC, pre-trial review or trial	Costs estimate at least **3 clear days** before	Form H2 (children); H3/H4 (ancillary relief)
Trial of an ancillary relief application	Bundle limited to documents relevant and necessary	PD 15.11 bundle

8 One month, six matters

This is what the combined view looks like in practice. The value is not the individual entries — it is seeing that the trial bundle, the Form E and the BVI filing all land in the same week, and moving work forward before they collide.

March 2027 — a mixed caseload

Date	Matter	What is due	Rule	If missed
Mon 1 Mar	Aurora Holdings (BVI)	Director change effective today; register of directors must be filed	30 days, so by 31 March	Administrative breach; agent reports non-compliance
Wed 3 Mar	HCA 1234/2026	Defence and counterclaim	28 days from acknowledgment on 3 Feb	Default judgment; counterclaim lost
Fri 5 Mar	Harbour View Gardens	Completion; assignment executed	Contract date	Forfeiture or double deposit
Mon 8 Mar	Company incorporated 25 Jan 2026	Annual return	42 days from anniversary	Fee rises to HK$870 immediately
Wed 10 Mar	FCJA 5678/2026	Form E filed and exchanged	28 days before the First Appointment on 7 April	Adjournment; costs; credibility
Fri 19 Mar	HCA 1234/2026	Trial bundle lodged and served	72 hours before the 24 March trial, excluding the weekend	Adjournment; wasted costs
Wed 24 Mar	HCA 1234/2026	Trial begins	Listing	—
Wed 31 Mar	Two companies	Business registration renewals for certificates commencing 1 April	Before expiry	Offence; fine and possible imprisonment
Wed 31 Mar	Aurora Holdings (BVI)	Register of directors filing deadline	30 days from 1 March	Breach; possible fine
Thu 1 Apr	Pacific Rim (Cayman)	If the January return is still unfiled, the 33.33% penalty starts today	Companies Act s 169(3)	Penalty and strike-off risk

READING THE MONTH

The 19 March bundle deadline and the 10 March Form E sit in the same week as the 8 March annual return. A calendar that showed only court dates would hide two of them; a calendar that showed only annual filings would hide the trial. The collision — not the individual date — is what you are looking for.

9 Your planner

Print this and fill it in per matter, or copy the column structure into your practice management system. The rule column matters: when someone asks why a date is what it is, the answer should be a period and a source, not a memory.

Matter deadline planner

Matter / reference	Trigger event and date	Period	Due date	Rule or source	Owner	Done

10 Building the habit

- **Diarise the trigger, not just the deadline.** When the writ is served, the defence date exists. When the title documents arrive, the requisition period starts. When the director signs, the 15 days start.
- **Enter two dates: the real one and a warning.** Ten working days before is late enough to be accurate and early enough to do something.
- **Write the rule in the entry.** "ND2A — 15 days from appointment" survives a handover; "file form" does not.
- **Do an end-of-month sweep.** Next month's annual returns, Cayman January, BVI fees on 31 May and 30 November, and any BR certificate expiring.
- **Check the order or the contract before the rule of thumb.** A specific direction or a bespoke clause beats the general period every time.
- **Keep proof.** The acknowledgement, the receipt, the filed copy. A deadline met without evidence is a deadline you may have to prove twice.

11 Sources

- Rules of the High Court (Cap 4A), Orders 6, 12, 18, 46, 59; PD 5.2, PD 5.4, PD 5.6, PD 3.8, PD 31.
- Companies Ordinance (Cap 622), ss 107, 645, 652, 662; Companies Registry guidance on annual returns and specified forms.
- Stamp Duty Ordinance (Cap 117); Land Registration Ordinance (Cap 128); business registration requirements.
- Cayman Islands Companies Act (2026 Revision), ss 168–170; General Registry fee schedule effective 1 January 2027.
- BVI Business Companies Act (as amended 2024), ss 41, 43A, 98A; BVI Financial Services Commission guidance.
- Family Court Practice Directions 15.9, 15.11 and 15.13.

Forms register

REFERENCE · FORMS AND DEADLINES

Fees are the item most likely to have changed since this page was checked. Confirm the current amount on the registry or court fee schedule before you tell a client what a filing will cost.

1 Companies Registry — incorporation and constitution

Forming and changing the constitution

You need to…	Form	Deadline	Fee
Incorporate a company limited by shares	**NNC1** with **IRBR1**	Before the company exists	HK$1,545 electronic / HK$1,720 hard copy, plus business registration fees
Incorporate a company not limited by shares	**NNC1G** with **IRBR1**	Before the company exists	No fee
Record the first director's consent	**NNC3**	Filed with the incorporation	No separate fee
Change the company name	**NNC2**	Within 15 days of the special resolution	HK$295
Alter the articles — with a certified copy of the articles as altered	**NAA1**	15 days after the alteration takes effect	No fee
Alter the objects	**NAA2**	Within 15 days	No fee
Change company status	**NAA4**	Within 15 days	No fee
Re-register as a company limited by shares — unlimited companies only, registered on or after 31 Aug 1984	**NU1**	On or after the special resolution reaches the Registrar	HK$1,545 electronic · HK$1,720 hard copy
Register an eligible company as an unlimited or guarantee company — not re-domiciliation	**NNC5**	No statutory deadline	HK$1,545 / HK$1,720 unlimited; guarantee by membership, HK$155 to HK$925 / HK$170 to HK$1,025
Consent to be a director of a re-domiciled company — for a director who did not sign the consent in NNC6	**NNC3RD**	15 days after the re-domiciliation date	No fee
Re-domicile a non-Hong Kong corporation to Hong Kong	**NNC6** + IRBR5	Board certificate and legal opinion within 35 days before the application	HK$6,050 electronic / HK$6,725 hard copy
Return the members and share capital as at the re-domiciliation date	**NSC21**	15 days after the re-domiciliation date	No fee
Notify a court order restraining use of a name	**NNC4**	As ordered	No fee

2 Companies Registry — officers and registered office

Changes that must be reported within 15 days

You need to…	Form	Deadline	Fee
Report a director or secretary appointed or ceasing to act	**ND2A**	15 days after the appointment or cessation	No fee
Report a change in a director's or secretary's particulars	**ND2B**	15 days after the change	No fee
The resigning director's or secretary's own notice of resignation, used where the company is not expected to file ND2A	**ND4**	As soon as practicable after the resignation; the company's own 15-day duty to file ND2A continues	No fee
Nominate or record cessation of a reserve director	**ND5**	15 days after the nomination or cessation	No fee
Change a reserve director's particulars	**ND7**	15 days after the change	No fee
Record a reserve director's resignation (ND4 if he or she has already taken office)	**ND8**	15 days after the cessation	No fee
Change the registered office address	**NR1**	15 days after the change	No fee
Remove an auditor — ordinary resolution, after special notice	**NA1**	15 days beginning on the date the resolution is passed	No fee
Notify an auditor's resignation — a level 5 offence, with imprisonment, if missed	**NA2**	15 days beginning on the date the company receives the notice	No fee

*Most of these notices carry **no Companies Registry fee** — the Registry charges only for incorporation, the annual return, a change of name, registration of charges, deregistration, prospectuses, certificates and searches. Lateness on a notice is an offence, not a surcharge: there is no "higher fee" to pay for a late ND2A, which is why a missed notice can sit unnoticed until an annual return or a due diligence exercise exposes it. The only late fee that escalates is the annual return.*

3 Companies Registry — shares and capital

Allotments, transfers and capital changes

You need to…	Form	Deadline	Fee
Return an allotment of shares	**NSC1**	Within one month of the allotment	No fee
Return a redemption or buy-back	**NSC2**	Within **15 days** after the shares are delivered to the company	No fee
Notify an alteration of share capital	**NSC11**	Within **one month** after the alteration	No fee
Notify a redenomination of share capital	**NSC13**	As prescribed	No fee
Notify reconversion of stock into shares	**NSC14**	As prescribed	No fee
Notify a variation of class rights	**NSC15**	As prescribed	No fee
Make a solvency statement for a capital reduction — every director signs; the resolution must follow within 15 days	**NSC17**	No later than the earliest of the Gazette, newspaper or creditor notices	No fee
Return a reduction supported by a solvency statement — with a statement of capital; effective on registration	**NSC19**	No earlier than 5 weeks, no later than 7 weeks after the resolution	No fee
Return a reduction confirmed by the court — with an office copy of the order and the approved minute	**NSC20**	15 days after the order, or as the court allows	No fee
Return an allotment of debentures	**NDB1**	Within **one month** after the allotment	No fee
Apply for a new share certificate, or to hold shares in uncertificated form — listed companies only	**NS1**	On loss of the certificate	No registry fee — not filed with the Registrar
Publish notice of intention to issue a new certificate or record uncertificated shares — website, and Gazette above HK$200,000	**NS3**	Gazette within one month of the website notice	No registry fee

A SHARE TRANSFER IS NOT A REGISTRY FILING

For a private company, a transfer of existing shares is recorded in the register of members and the instrument is stamped; there is no Companies Registry form. The filings arise on *allotment* (NSC1) or on a change of capital (NSC11), not on a transfer between existing holders.

4 Companies Registry — charges

Security over company assets

You need to…	Form	Deadline	Fee
Register particulars of a charge	**NM1**	Within one month of creation	HK$340
Notify payment, satisfaction or release of a charge	**NM2**	As prescribed	HK$190
Notify a mortgagee entering into possession	**NM3**	Within **7 days** after entering into possession (s 349(1))	HK$40
Notify a mortgagee going out of possession	**NM4**	Within **7 days** after going out of possession (s 350(3))	No fee
Notify appointment of a receiver or manager	**NM5**	Within **7 days** of the order or appointment (s 348(1)), filed by the appointor	HK$40
Notify cessation of a receiver or manager	**NM6**	Within **7 days** after ceasing to act (s 350(2)), filed by the receiver	No fee
Record a change in the particulars of a receiver, manager or mortgagee in possession	**NM7**	Within **15 days** after the change (s 350(4))	No fee
Register particulars of a debenture series	**NM8**	Within **one month** of the instrument, or of the first debenture if there is none	No fee
Notify issue of debentures of a series	**NM9**	Within **one month** after the issue date for a later tranche	No fee
Register charges of a company that has re-domiciled to Hong Kong, created before the re-domiciliation date	**NM10**	Within **1 month** after the re-domiciliation date (ss 338A(4), 342(2))	HK$340

The one-month period runs from the date the charge is created, not the date the instrument is dated or executed in escrow. A charge created outside Hong Kong by instrument runs from the date the instrument would have been received in Hong Kong in the ordinary course of post.

5 Receivership — the forms most firms never see

Receivership is not winding up, and it runs on different forms: **NRC1** to **NRC3** under Cap 32, and the **NM** forms under Cap 622 for the charge and the appointment itself. A firm that only acts in liquidations can go years without filing one, which is exactly why they get missed when a bank appoints a receiver over a client's assets.

Receiver or manager appointed over a company's property

You need to…	Form	Deadline	Fee
Notify the company that a receiver or manager has been appointed	**NRC1** — sent by the receiver or manager to the company, *not* filed with the Registrar	Forthwith on appointment; the section sets no number of days	No fee
Make out the company's statement of affairs for the receiver	**NRC2**, signed by the directors and the company secretary	Within **14 days** after the company receives the notice of appointment, unless the court or the receiver allows longer; the receiver then sends it to the Registrar within **2 months** of receiving it	No filing fee
File the receiver's abstract of receipts and payments	**NRC3**, signed by the receiver or manager	Every **12 months** (s 300A(2)) within 2 months after the period, or every **6 months** (s 301(1)) within 1 month after it, depending on the appointment; a final abstract to the date of cessation	No filing fee
Notify the Registrar that a receiver or manager has been appointed	**NM5** (in the charges table above)	Within **7 days** of the order or appointment (s 348(1))	HK$40
Record a change in the receiver's, manager's or mortgagee's particulars	**NM7**	Within **15 days** after the change (s 350(4))	No fee

*Two different audiences, two different duties. The **NM** forms go to the Registrar and build the public record of who is in possession; **NRC1** goes to the company, and **NRC2** and **NRC3** reach the Registrar only through the receiver. A receiver who files NM5 and stops there has told the world he is in office but has not delivered the statement of affairs or the receipts and payments.*

6 Companies Registry — annual and termination

The annual, winding-up and end-of-life filings

You need to…	Form	Deadline	Fee
File the annual return of a local private company	**NAR1**	Within 42 days after the anniversary of incorporation	**HK$105** on time; late fee **HK$870** (to 3 months), **HK$1,740** (to 6), **HK$2,610** (to 9), **HK$3,480** (beyond 9)
Certify that a company being wound up voluntarily can pay its debts in full	**NW1**	Issued within the 5 weeks before the resolution; delivered to the Registrar no later than the resolution itself	No fee

You need to…	Form	Deadline	Fee
State that the company cannot continue in business, and start a creditors' winding up under the special procedure	**NW2**	Delivered within **7 days** after it is made; the members' meeting within 28 days after delivery	No fee
Notify the Registrar of a liquidator's or provisional liquidator's appointment	**NW3**	Within **15 days** after the appointment; where the court appoints, notify as soon as possible	No fee
Record a change in the liquidator's or provisional liquidator's particulars — a new address, name or identity document	**NW4**	Within **15 days** after each change	No fee
Notify the Registrar that a liquidator or provisional liquidator has ceased to act	**NW5**	Within **15 days** after ceasing to act (ss 228A(11)(b), 253(2)(b)) — one form for each person who ceases	No fee
File the certificate of release in a court winding up	**NW6**	Once the affairs are fully wound up and the court has granted the liquidator's release under s 205; no fixed deadline. The company is dissolved **2 years** after the certificate is registered (s 226A)	No fee
Obtain the Inland Revenue Department's clearance before deregistration	**IR1263** (IRD)	Before applying for NDR1; the Notice of No Objection is then valid for 3 months	HK$270, non-refundable
Deregister a private company or company limited by guarantee	**NDR1**	Within 3 months of the Notice of No Objection from the Inland Revenue Department	HK$420
Notice of appointment of an inspector — filed by the **inspector**, not the company	**NIN1**	Within **15 days** after the date of the appointment (s 842(2))	No fee
Notice that an inspector's interim (NIN3) or final (NIN2) report has been delivered to the Financial Secretary — the report itself is not registered	**NIN2 / NIN3**	Within a **reasonable time** after delivery to the Financial Secretary (ss 855(4), 856(4)) — no fixed number of days	No fee

*Winding up and deregistration run through two registries. **NW1** and **NW3** go to the Companies Registry and carry no filing fee; the voluntary winding-up routes and their deadlines are on the liquidation page. **IR1263** is an Inland Revenue Department form, not a Companies Registry one: it is lodged with the Commissioner of Inland Revenue with HK$270, and the resulting Notice of No Objection is what the Registrar asks for before accepting an **NDR1**. The return of the **final meeting** is the one winding-up filing with no numbered form: under s 239(3) the liquidator*

*sends the account and a return of the meeting within **one week**, and the company is dissolved three months after they are registered. Budget HK$690 in government fees to deregister a company — $270 to the IRD and $420 to the Registry — before the Gazette notice and the three-month objection period.*

7 Registered non-Hong Kong companies

Overseas companies with a place of business in Hong Kong

You need to…	Form	Deadline	Fee
Register as a non-Hong Kong company	**NN1** with **IRBR2**	Within one month of establishing a place of business	HK$1,545 electronic / HK$1,720 hard copy
File the annual return	**NN3**	Within 42 days after the anniversary of registration	**HK$180** within the 42 days; HK$1,200–HK$4,800 late
Report a change in the charter, statutes or memorandum	**NN5**	Within **1 month** after the change (s 791(1), (2)(a))	No fee
Report appointment or cessation of a director or secretary	**NN6**	Within **1 month** after the change (s 791(1), (2)(b))	No fee
Report a change in a director's or secretary's particulars	**NN7**	Within **1 month** after the change (s 791(1), (2)(c))	No fee
Report the termination of an authorised representative's authorisation	**NN2**	Within 1 month of the termination (s 787)	No fee
Report the appointment or cessation of an authorised representative	**NN8**	Within **1 month** after the change (ss 791(1), 791(2)(b))	No fee
Report a change in an authorised representative's particulars	**NN8C**	Within 1 month after the change	No fee
Change the registered address	**NN9**	Within **1 month** after the change (s 791(1), (2)(d))	No fee
Report an alteration of corporate name	**NN10**	Within **1 month** after the alteration (s 778(8))	**HK$1,425**
Return an approved name for carrying on business	**NN12**	No statutory period — deliver once the Registrar approves the name (s 782(4), 785(4))	**HK$1,425**
Notify the commencement of a liquidation, and the appointment, cessation or change of a liquidator or provisional liquidator	**NN11**	Within **15 days** after the later of the commencement of the liquidation and service of notice of it (s 793); a later appointment, cessation or change is also due within 15 days — one form covers all four events	No fee
Notify that the company has ceased to have a place of business in Hong Kong	**NN13**	Within **7 days** after cessation (s 794(1))	No fee

You need to…	Form	Deadline	Fee
Notice of dissolution	**NN14**	Within **15 days** after the dissolution (s 795(1))	No fee
Deliver the warning statement that accounts already filed are going to be revised	**NN15**	Within **15 days** after the directors decide to revise (s 790(4))	No fee
Report a change in the company's place of incorporation	**NN16**	Within **1 month** after the change (s 791(1), (2)(e))	No fee

8 Court documents

Court forms are prescribed in Appendix A to the Rules of the High Court and the Rules of the District Court, and the numbering differs between the two courts. Always take the current form from the Judiciary's website or the registry counter rather than from a precedent folder.

Documents you will prepare regularly

Document	When	Notes	Fee
Writ of summons	Commencing an action with a factual dispute	Indorse the statement of claim or a concise endorsement; valid for service 12 months	HK$1,045 HC · HK$630 DC
Originating summons	Question of law or construction	Evidence by affidavit	HK$1,045 HC · HK$630 DC
Acknowledgment of service	Within 14 days of service of the writ	States whether the claim is contested; failure opens default judgment	No fee
Statement of claim	With the writ, or within 14 days after notice of intention to defend	Material facts, remedy, interest; statement of truth	No fee
Defence and counterclaim	Within 28 days	Admissions, denials, positive case; statement of truth	No fee
Reply and defence to counterclaim	Within 28 days of the defence or of the counterclaim, and in the same document	Only new matter; statement of truth; close of pleadings 14 days later	No fee
Request for further and better particulars	Before close of pleadings, or as ordered	Identify the pleading and the paragraph	No fee
Summons	Any interlocutory application	Supported by affirmation or affidavit; returnable before a master or judge	No separate fee in most cases
Timetabling Questionnaire	Within 28 days after close of pleadings	Form in Appendix A to PD 5.2; mediation certificate filed at the same time	No fee
Consent summons / case management summons	Within 14 days of receiving the TQ or of the TQ period expiring	Samples in Appendix B to PD 5.2	No separate fee in most cases
List of documents	Per directions after close of pleadings	Forms 26 and 27 in the District Court practice	No fee
Witness statement	Per directions; exchanged simultaneously	Stands as evidence in chief; statement of truth	No fee
Notice of appeal	Within 28 days of the judgment or order	Order 59; appeal does not stay enforcement without an order	HK$1,045, and HK$1,045 to set down
Writ of execution (fi fa)	After judgment; leave needed after six years or a change of parties	Praecipe filed first; Forms 53–63 in Appendix A; valid 12 months	HK$1,045 HC · HK$630 DC on sealing, plus the bailiff's deposit
Garnishee summons	To attach a debt owed to the judgment debtor	Order nisi, then absolute	No separate fee in most cases
Charging order	Over land or shares	Order nisi, then absolute; register the charge	No separate fee in most cases
Oral examination summons	To examine the debtor's means	Non-attendance is contempt	No separate fee in most cases

Criminal proceedings — Magistrates' Court and appeals

Form	Used for	Deadline	Fee
Summons (magistrates' court)	Requiring a defendant to appear to answer a complaint; the charge sheet is issued separately	Served personally; the date on the summons is the first appearance	No fee
Bail bond / recognizance	Recording the amount, sureties and conditions on which the defendant is released	Operative from the moment bail is granted; every reporting date diarised	No fee
Form 101 / Form 102	Notice of appeal to a judge of the Court of First Instance from the Magistrates' Court	Within **14 days** of conviction, sentence or order — lodged with the magistrates' clerk, who serves the respondent	Confirm with the clerk
Form XI	Notice of appeal, and application for leave to appeal, to the Court of Appeal — filed at the Appeals Registry after conviction in the District Court or the Court of First Instance	Within **28 days** of conviction or sentence; leave needed except on a question of law alone (Cap 221, s 82)	No filing fee
Review of a magistrate's decision (no separate form)	Written application to the same magistrate to reconsider, under s 104 of the Magistrates Ordinance	Within **14 clear days**; if dismissed, 14 days to appeal from the dismissal; the sentence can be varied upwards	No fee

9 Property and stamp duty documents

The conveyancing file

Document	Purpose	Deadline or note
Provisional agreement for sale and purchase	Binds the parties at the outset	Initial deposit, usually 3–5%
Formal agreement for sale and purchase	Adds the standard conditions and completion mechanics	Usually about 14 days after the PASP, as the PASP provides
Requisitions on title	Requires the vendor to prove title or cure defects	Within the contractual period, commonly 7 working days
Assignment / deed of assignment	Transfers the legal title	Executed at completion; stamped within 30 days
Legal charge / mortgage	Security for the purchaser's loan	Executed at completion; registered at the Land Registry
Memorial	Registration of the deed at the Land Registry	Priority runs from the date of registration
Land search	Registered owner, encumbrances, pending actions	Search again shortly before completion
Stamp duty return / e-stamping	Payment of AVD	Within 30 days of execution
Solicitor's undertaking	Discharge of the vendor's mortgage and delivery of deeds	In writing, at completion

Land Registry — documents, searches and copies

Document or search	Used for	Deadline	Fee
Memorial (with the instrument)	Registering an assignment, charge, discharge or other dealing against the lot	Lodge **within one month of execution** — inside the month, priority relates back to the date of the deed (s 5)	**HK$305** where the consideration does not exceed HK$750,000; **HK$605** above that, or where there is no consideration
Land search — current	Registered owner, encumbrances, pending memorials	Before exchange, and again shortly before completion	HK$10
Land search — historical and current	The full history of dealings affecting the lot	For title investigation rather than a completion check	HK$25
Copy of a memorial and the annexed instrument	Proving what was registered, and in what terms	As required for the title bundle	HK$100
Copy of the Government lease	Term, user restriction, building covenant	At the outset of every leasehold transaction	HK$120; HK$10 for each further sheet of a Block Government Lease
Copy of plans attached to a memorial or lease	Defining the property and any encroachment	Where the description is by plan	HK$15
Certification of a document	Producing a certified copy for court or for a counterparty	On request	HK$150
Search of a Memorial Day Book	Checking what was lodged on a given day, before it is posted to the register	Where a dealing is known to have been lodged but is not yet registered	HK$150

Stamp Office — returns, claims and the forms that carry them

Form	Used for	Deadline	Fee or duty
e-stamping / stamp certificate (no paper form)	Stamping an agreement for sale and purchase or an assignment, and obtaining the certificate that must be referred to on the instrument	**Within 30 days of execution** — or of the relevant date where a formal agreement supersedes a provisional one executed within 14 days	AVD at Scale 2 / Part 1 of Scale 1 (residential) or Scale 3 (non-residential); no SSD or BSD for instruments on or after 28 February 2024
IRSD 112 / 113	Stamping an assignment where the duty was already paid on the agreement	With the assignment, within 30 days of execution	**Fixed HK$100**
IRSD 115 with declaration **IRSD 131**	Nomination in favour of a close relative who acts on his own behalf and owns no other residential property	At the time of the nomination, before the assignment is stamped	No separate AVD on the nomination; adjudication fee **HK$50**
IRSD 118 (+ statutory declaration where required)	Conveyance between closely related persons; transfers by court order, on divorce, on bankruptcy, to a charity or to the Government	Before registration of the instrument	Adjudication fee **HK$50**; the exempt categories bear no AVD, and a closely related conveyance is charged at Scale 2 with no reduction in practice
Adjudication (no numbered form)	Mixed residential and non-residential instruments, and cases where the consideration is not arm's length	Before registration	Adjudication fee **HK$50**, plus the duty on each part on its own scale

10 Family Court forms

Forms prescribed by the PD 15 series

Form	Used for	Deadline or note	Fee
Form A	Notice of application for ancillary relief	Starts the financial claim	HK$630
Form C	Notice of the First Appointment	Served by the applicant once the appointment is fixed	No separate fee
Form E	Financial statement	Filed and exchanged not less than 28 days before the First Appointment	No separate fee
Form D	Notice of the FDR appointment	Served once the FDR hearing is fixed	No separate fee
Form F	Notice of allegation in proceedings for ancillary relief — indorsed on an affidavit that alleges adultery or an improper association with a named person, and served on that person (PD 15.11; formerly Form 20)	Served with the affidavit by the party who filed it; the named person has **8 days** from service, inclusive, to apply to intervene (r 92(5), applied by r 76)	No separate fee
Form G	Notice to dispense with the paginated bundle — the applicant's notice of intention to seek leave, on the ground that the claim is insubstantial and uncomplicated	Filed and served **not later than 21 days** before the First Appointment (PD 15.11 para 4A); leave is granted or refused at that appointment, and the bundle is otherwise due at 14 days	No separate fee
Form H1	Costs estimate — defended matrimonial causes and related interlocutory applications	Per PD 15.9	No separate fee
Form H2	Costs estimate — children proceedings	3 clear days before a CMC, PTR or trial	No separate fee
Form H3	Costs estimate — ancillary relief up to the FDR	Per PD 15.9	No separate fee
Form H4	Costs estimate — ancillary relief after the FDR to trial	Per PD 15.9	No separate fee
Form J	The Children's Form — the present arrangements for each child, each party's proposals, and a statement of truth	Filed at court and simultaneously exchanged **14 days** before the Children's Appointment (PD 15.13 para 9), with a concise statement of issues	No separate fee

Matrimonial Causes Rules (Cap 179A) — the forms that start and finish the cause

Form	Used for	Deadline	Fee
Form 2	Petition for divorce	To start the cause, with the marriage certificate and the mediation certificate	**HK$630**
Form 2B	Statement as to arrangements for children — petition	Filed with the petition where there are children	No separate fee
Form 2C	Joint application	To start the cause	**HK$630**
Form 2D	Statement as to arrangements for children — joint application	Filed with the joint application	No separate fee
Form 3	Notice of proceedings	Served with the petition	No separate fee
Form 4	Acknowledgment of service — the respondent's form, and the proof that service was effected	**Within 8 days** of service, counting the day of service	No separate fee
Form 5	Notice of application for decree nisi to be made absolute — petition	Not before **6 weeks** after the decree nisi	None
Form 5A	Same, for a joint application	Not before **6 weeks** after the decree nisi	None
Form 8A, also called **Form B**	Financial protection for a respondent — s 17A Matrimonial Causes Ordinance, r 56B	As prescribed; not an acknowledgment of service	None
Form I	Notice of a Children's Appointment (PD 15.13)	Court notice; served by the applicant on the respondent once the date is fixed — Form J, issues, chronology and list of orders 14 days before	None
Form K	Notice of a Children's Dispute Resolution appointment (PD 15.13)	Court notice; served by the applicant on **all parties concerned** — Statement of Proposals 14 days before the CDR	None
Setting down (no form of its own)	Entering the cause for hearing — undefended or defended list	Once service is proved, on application to the registrar	**HK$630** undefended; **HK$1,045** defended

11 Probate Registry forms

Probate forms are specified by the Registrar under r 2A of the Non-Contentious Probate Rules (Cap 10A) and are coded by the kind of application: **W** for a will, **L** for an intestacy, **N** for the forms introduced when estate duty was abolished, **C** for caveat and citation, **F** for a deceased domiciled abroad, with **M** and **S** for miscellaneous and special grants. The suffix is the date of death: **"a"** for a death on or after **11 February 2006**, **"b"** for a death before it. The suffix is not the choice between affirming and swearing — each form offers both.

Applications for a grant

Form	Used for	Deadline	Fee
W1.1a / W1.1b	Executor's affirmation or affidavit — the executor's own application for probate	No statutory time limit to apply, but the form asks for any delay to be explained; **no grant within 7 days** of the death	**HK$265** on filing
W1.2	Power of attorney given by a sole executor residing outside Hong Kong	Filed with the attorney's application	None
W1.2a / W1.2b	Application by that attorney for a grant with the will annexed	As above; **14 days** minimum after the death for administration with will annexed	**HK$265** on filing
W1.3a / W1.3b	Application where the sole executor has died without proving, or has renounced	With the death certificate or the renunciation exhibited	**HK$265** on filing
W1.4a / W1.4b	Application where the will appoints no executor — administration with the will annexed	**14 days** minimum after the death	**HK$265** on filing
W2.1	Renunciation of probate by an executor	Before the grant issues; signed and attested	None
L1.1a/b — L1.2a/b	Administration by the husband or the wife of the intestate — first in priority	**14 days** minimum after the death	**HK$265** on filing
L1.3a/b	Administration by a child of the intestate	Where there is no surviving spouse, or the spouse has renounced	**HK$265** on filing
L1.4a/b	Administration by a parent of the intestate	Where no spouse or issue survives	**HK$265** on filing
L1.5a/b	Administration by a brother or sister of the intestate	Where no person of higher priority survives or will act	**HK$265** on filing
L1.6a/b	Administration by another person entitled — the Judiciary's *Other Applications* form	Where every person of higher priority has been cleared off	**HK$265** on filing
L2.1	Renunciation of administration by a person entitled in priority	Before the grant issues	None
L3.1 — L3.4	Nomination of an attorney administrator; nomination of a co-administrator; election of a guardian to nominate a co-administrator; election of a guardian to take the grant	Filed with the application	None
N2.1	Affirmation or affidavit verifying the **schedule of assets and liabilities** — the grant application	Filed with the application; the grant is not sealed until it is	No separate fee
N2.2 / N2.3	Corrective affirmation of an additional schedule, before or after the grant	As soon as an asset or liability is discovered	No separate fee
N1.1 — N1.3	Summary administration under s 15, the counterpart of N2.1: **N1.1** affirms the schedule of assets (form N4.1), **N1.2** and **N1.3** are the corrective additional schedules sworn before and after the order	With the application to the Official Administrator; no grant issues	No separate fee
N3.1	Schedule of assets for the sealing of a foreign grant	With the resealing application	**HK$265** on filing
N4.1 / N4.2	Schedule of assets and liabilities of the deceased in Hong Kong as at the date of death, and the additional schedule — the exhibit that N1.1 and N2.1 verify	Filed with the summary administration application or the grant application, whichever is being made	No separate fee
F1.1 — F1.3	Applications where the deceased was domiciled in a foreign country	With the application, and with evidence of foreign law where formal validity is in question	**HK$265** on filing

Caveats, citations and the charges that go with a grant

Form	Used for	Deadline	Fee
C1.1	Caveat — prevents a grant being sealed without notice to the caveator	In force for **6 months** from entry, then lapses; a further caveat may be entered	**HK$72**
C1.2	Withdrawal of a caveat	At any time before the grant issues	**HK$36**
C1.3	Warning to the caveator	Issued by any person with an interest in the estate	**HK$145**; service of the warning **HK$44**
C1.4	Appearance to a warning	Within **8 days** of service of the warning	None
C2.1 / C2.2	Citation to accept or refuse administration, or to accept or refuse probate	Where a person with priority will not act and will not renounce	**HK$72** each
C2.3	Appearance to a citation	Within the time stated in the citation	None
Engrossment	Not a form — the charge for engrossing the grant and any will	Payable when the grant issues	**HK$72** per page
Double, cessate, de bonis non, duplicate grant	The further grants that follow a change in the personal representative	On application	**HK$145**
Search of the Probate Registry	Confirming whether a grant has issued, and to whom	Before applying, and again before distribution	**HK$18**

12 Guardianship Board — the mental capacity track

These are the Board's own forms, not court forms, and none of them carries a Board fee. Only Form 1 starts a case; the others are used while an order is in force, or when the applicant changes their mind. The procedure itself is on the mental capacity page.

Applications to the Guardianship Board under the Mental Health Ordinance (Cap 136)

Form	Used for	Deadline	Fee
Form 1	Application for a guardianship order — the ordinary route	Within **14 days** after the applicant last personally saw the person, and the application with both medical reports must reach the Board within **14 days** of the last medical examination	No Board fee; the applicant pays the two doctors
Form 2	Request for review of an order — by the person, the guardian, the Director of Social Welfare, or anyone with a genuine interest in the person's welfare	At any time before the order expires; the review hearing is listed on **14 days'** notice unless the parties agree to shorter	None
Form 3	Application for directions on the extent of a guardian's powers	At any time while the order is in force — no fixed period; most issues are left to the next review	None
Form 4	Application for an emergency guardianship order	Immediately, and only with **Form 1** filed first or at the same time; an emergency order lasts no more than **3 months**	None
Form 13	Request to withdraw a guardianship application	At any time, before or at the hearing, by **written request** — the withdrawal takes effect only if the **Board agrees** (r 22, Cap 136E)	None

The 14 days for Form 1 are counted twice, and both must be met: the applicant must have personally seen the person within the 14 days before applying, and the application and both reports must reach the Board within 14 days of the last medical examination. One report must be by an approved doctor, and the applicant cannot be either reporting doctor. A Form 1 that misses either limit, or arrives without two reports, is not a late application but an invalid one, and the dates have to be run again. The hearing notice itself carries a third limit — at least 14 days before the hearing, to the person concerned, the applicant and the Director of Social Welfare.

13 How and where to file

Filing channels

Filing	Channel	Practical notes
Companies Registry forms	e-Services Portal, or hard copy at the Shroff, 14/F Queensway Government Offices	Electronic filing is cheaper for incorporation and generates an acknowledgement; keep the receipt with the filed copy
Business registration	With NNC1/IRBR1 at incorporation; renewal at the Inland Revenue Department	Display the certificate at the place of business
Stamp duty	Inland Revenue Department e-stamping or Stamp Office	Keep the stamped instrument and the assessment
Land Registry	Memorial and deed delivered for registration	Priority from the date of registration; check the search afterwards
Court documents	Registry counter, by post where permitted, or e-Litigation/e-Lodgement for participating lists	Seal copies for service; keep the sealed original
Electronic bundles	e-Lodgement platform or USB to the judge's clerk	PD 3.8; OCR and bookmarks are mandatory

ONE LAST CHECK BEFORE YOU FILE
Confirm four things: the form is the current version, the deadline is calculated from the correct event, the signatory is authorised and has signed in the right capacity, and the fee is the current fee. Those four failures account for most rejected filings.

14 The audit — every form, its specimen, and the reminder to set

This section is the check, not another list. The register runs to **176 rows across 15 sections** — the Companies Registry, the courts, criminal appeals, the Land Registry, the Stamp Office, the Family Court, the Probate Registry and the Guardianship Board — and every entry was compared against the issuing body's own list before it was written down. Across the desk there are **262 filled-in specimens and worked examples**: 33 on the sample forms page, 18 on liquidation, 16 on wills and trusts, 18 on probate, 12 on family forms, 10 each on civil procedure and the two offshore pages, 9 on conveyancing forms, 8 on litigation documents and 13 on matrimonial, 7 each on bankruptcy and intellectual property, 13 on company secretarial, 37 on company filings, 8 on mental capacity, 6 on business associations, 7 on stamp duty and 5 on obligations, 4 on criminal, 3 each on land and share transfers, 2 each on succession and the Basic Law, and 1 on court bundles.

The court, land, stamp, family and probate entries are in sections 8 to 11. They follow the same three columns as the Companies Registry tables — what the form is for, the deadline calculated from the event that starts it, and the fee — because a register that omits the fee is a register someone has to check against a second source before they can use it.

Nothing has been assumed complete. A form that appears only in the register is not a form the desk can hand to a client with confidence, because the register tells you the number, the deadline and the fee, and says nothing about what to write in the box. Those 8 are listed here by form and deadline so the gap is visible at the point of use.

Forms with a completed specimen

NAR1, NA1, NA2, NAA1, ND2A, ND2B, ND4, ND5, ND7, ND8, NDR1, IR1263, NM1, NM10, NNC3RD, NNC5, NNC6, NSC21, NM2, NM3, NM4, NM5, NM6, NM7, NM8, NM9, NN1, NN2, NN3, NN5, NN6, NN7, NN8, NN8C, NN9, NN10, NN11, NN12, NN13, NN14, NN15, NN16, NIN1, NIN2, NIN3, NNC1, NNC2, NNC3, NR1, NRC1, NRC2, NRC3, NSC1, NSC17, NSC19, NSC20, NS1, NS3, NU1, NW1, NW2, NW3, NW4, NW5, NW6. The share-capital returns — NSC11, NSC2, NDB1 and the reduction forms NSC17, NSC19 and NSC20 — and the re-domiciliation forms NNC6, NNC3RD and NSC21 are on the company filings page. The specimens are field by field: the company, the identity documents, the addresses, the figures and the dates, with the deadline and the trap in the note underneath each one.

Forms with a register entry only

- **NAA2** — alter the objects Within 15 days
- **NAA4** — change company status Within 15 days
- **NNC1G** — incorporate a company not limited by shares Before the company exists
- **NNC3R** — consent to be a director of a re-domiciled company 15 days after the re-domiciliation date
- **NNC4** — notify a court order restraining use of a name As ordered
- **NSC13** — notify a redenomination of share capital As prescribed
- **NSC14** — notify reconversion of stock into shares As prescribed
- **NSC15** — notify a variation of class rights As prescribed

The reminders to set, by length of deadline

Diarise on receipt of the instructions, not when the file is next opened. These are the standing entries across the register, with the lead the desk uses:

What to put in the diary, and when to act

Deadline	Forms	Reminder to set
7 days	NM3, NM4, NM5, NM6, NN13	Same day, with the 7th day as the outside date — the shortest deadline in the register, and one that cannot be met if the file waits for the weekly review
14 days	NRC2	Day 7: has the company received the notice, and has the statement been started? The 14 days run from receipt, not from the appointment
15 days	NW3, NW4, NW5, ND2A, ND2B, ND4, NR1, NM7, NN11	Two reminders: day 5 to collect the signed form, day 12 to file, because a form signed on day 14 cannot be corrected in time
1 month	NM1, NM2, NM10, NN8, NN8C, NSC1	Diary three weeks; the Registry rejects a form with a defect and a re-filing after the month has expired needs a court application
42 days	NAR1, NN3	Diary the anniversary date itself, then day 35 — the late fee starts at 42 days and climbs in stages
5 weeks	NW1	Diary backwards from the meeting: the certificate must be inside the 5 weeks before the resolution, so the order is certificate, then meeting
3 months	NDR1	Diary from the date of the IRD notice, not the date it reaches the file — the 3 months run from issue and are not extendable
12 or 6 months	NRC3	Two dates on every receivership file: the period end and the filing deadline, 2 months or 1 month after it depending on the appointment

Checked on 15 November 2026 *against the Companies Registry fee page and specified-forms list, the Official Receiver's Office guides, the Inland Revenue Department tables, the Judiciary fee rules and the Stamp Duty Ordinance. Figures move with each Budget and each fees regulation: confirm before quoting one to a client.*

The pattern across the whole register is that the deadline runs from the event, not from the moment the firm learns of it: the appointment, the change, the receipt of a notice, the issue of a clearance. A reminder set from the instruction date is a reminder set late.

15 Sources

*Coverage check against the Registrar's own list: it specifies **9 forms** under Cap 32 — NW1 to NW6 and NRC1 to NRC3 — and this register now carries all nine. The 90 forms under Cap 622 are listed by subject; the ones a civil practice meets are here, from NAR1 to NN14, so a gap is visible rather than assumed.*

- Companies Registry, *Specified Forms* list (90 forms under Cap 622 and 9 under Cap 32, each with the section under which it is specified), the Registry's price list of specified forms, and the filing-requirement pamphlet for registered non-Hong Kong companies; Companies Ordinance (Cap 622).
- Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap 32), ss 226A (certificate of release), 228A(11) and 253(2) (cessation of a liquidator), 300A and 301 (receivership: notice to the company, statement of affairs, abstracts of receipts and payments).
- Judiciary: Rules of the High Court (Cap 4A) and Rules of the District Court (Cap 336H), Appendix A; PD 5.2; PD 3.8; PD 5.6.
- Inland Revenue Department, stamp duty rates and time limits; Land Registry memorial requirements.
- Family Court Practice Directions 15.9, 15.11 and 15.13.
- Guardianship Board, *Procedural Guidelines* (6 March 2025), Chapters 3 to 6 and Appendices 1 to 3 (Form 1 and its two 14-day limits, Form 2 reviews, Form 3 directions, Form 4 emergency orders, Form 13 withdrawal); Mental Health Ordinance (Cap 136), Part IVB; Mental Health Guardianship Board Rules (Cap 136E), rr 8, 22 and 23.

Fees and deadlines — one page

MASTER REFERENCE

This sheet is designed to print on one side of A4. Use your browser's print dialogue, choose A4 portrait, and set margins to default — the layout is built for it.

One page · A4 · PDF · no internet needed once saved — download this sheet as a PDF.

Courts — fees

Writ or originating process sealed	HK$1,045 HC · HK$630 DC
The same, filed electronically	HK$835 · HK$505
Setting down for trial	HK$1,045 · HK$630
Notice of appeal, and setting down	HK$1,045 each
Copy per page · certified copy per page	HK$4 · HK$5.5
Search of a court file	HK$18
Magistrates' appeal, Forms 101/102 · Court of Appeal, Form XI	No fee · no filing fee

Family Court — fees (Cap 179B)

Petition or joint application (Form 2 / 2C)	HK$630
Form A — appointment before a judge	HK$630
Setting down	HK$630 undefended · HK$1,045 defended
Transfer between DC and CFI	HK$1,045
Notice of appeal, and setting down	HK$1,045 each
Forms C, D, E, H1–H4, questionnaire	No separate fee
Typed copy 36/pg · extra copy 4/pg · certified 5.5 · seal 28 · search 18	

Probate Registry — fees

Filing the application, and the grant	HK$265
Engrossment of the grant	HK$72 per page
Caveat HK$72 · withdrawal HK$36 · warning HK$145 (+HK$44 service)	
Appearance to warning, appearance to citation	No fee
Citation to accept or refuse	HK$72 each
Search HK$18 · further grant (double, cessate, de bonis non, duplicate)	HK$145

Land Registry — fees

Memorial	HK$305 · HK$605 by consideration
Land search	HK$10 current · HK$25 other
Copy of memorial HK$100 · of Government lease HK$120 · of plans HK$15	
Certification of a document	HK$150
Search of a Memorial Day Book	HK$150

Stamp duty

AVD, from 26 Feb 2026 — to 4m	HK$100
— to 4.5m · to 6m · to 9m	1.5% · 2.25% · 3%
— to 20m · to 100m · above	3.75% · 4.25% · 6.5%
Transitional bands just above each step	HK$100 + 20% of excess, or fixed sum + 10%
Adjudication	HK$50
SSD and BSD	Abolished, 28 Feb 2024

Companies Registry — fees

NNC1 incorporation	HK$1,545 e-filed · HK$1,720 paper
NNC2 change of name	HK$295
NAR1 annual return, on time	HK$105
NAR1 late	HK$870 · 1,740 · 2,610 · 3,480 by band
NM1 charge HK$340 · NM2 satisfaction HK$190	
NN10 / NN12, registered non-HK company	HK$1,425 each
IR1263 clearance before deregistration	HK$270
ND2A, ND2B, ND4, NR1, NSC1, NDR1	No fee
Business registration, one year · three years · branch	HK$2,350 · HK$6,170 · HK$230

Wills, trusts and the EPA

Will: court fee · registration	None · no registry
Probate: application and grant · engrossment	HK$265 · HK$72 per page
Caveat HK$72 · warning HK$145 (+HK$44) · citation HK$72	
Small estate, Home Affairs, HK$50,000 or less	No court fee
EPA: register the instrument at the High Court	HK$440
EPA: medical certificate to solicitor's signature	28 days at most
EPA: nothing may be done before registration	Apply as soon as practicable
Trust deed · funded with shares · with property	No fee · 2 days · 30 days

Insolvency — fees

Winding-up petition, court fee	HK$1,045
Deposit with the Official Receiver	HK$11,250
Statutory demand	No fee

Deadlines — court

Notice of intention to defend	14 days
Defence · reply	28 days · 14 days
Close of pleadings	14 days after defence or reply
Timetabling questionnaire	28 days after close
Case management summons returnable in	Not less than 14 days
Notice to admit	21 days after setting down
Notice of appeal	28 days
Magistrates' appeal	14 days (judge) · 28 days (CA)
Judicial review	3 months, promptly

Deadlines — company

NAR1 annual return	42 days after the anniversary
ND2A · ND2B · ND4 · NR1	15 days
NSC1 return of allotment	1 month
NM1 charge · NM3–NM6 · NM7	1 month · 7 days · 15 days
AGM, private company	9 months after the accounting period ends
Business registration renewal	Before expiry

Deadlines — property, probate, family

Register a memorial	1 month, to keep priority
Stamp the instrument	30 days
Probate: earliest application	14 days after death
Caveat · appearance to warning	6 months · 8 days
Acknowledgment of service (Form 4)	8 days
Decree nisi to decree absolute	Not before 6 weeks

Limitation periods

Simple contract	6 years
Tort, including negligence	6 years
Personal injuries	3 years

Fees checked 14 November 2026 · High Court figures under Cap 4D, District Court under Cap 336C, family under Cap 179B, company under Cap 622 · verify against the current Schedule before quoting a client · educational material, not legal advice.

Form finder and site index

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B Form finder

Every form the desk covers, grouped by the body that issues it — Companies Registry, the courts, the Land Registry and Stamp Office, the Family Court and the Probate Registry — with the fee stated beside it, taken from the forms register. Court fees are the High Court and District Court figures under Cap 4D and Cap 336C. The probate series letters and the a/b suffix are explained at the end of this section.

Companies Registry · 74

- NNC1 / IRBR1Incorporate a company limited by shares · HK$1,545 electronic / HK$1,720 ha…
- NNC1G / IRBR1Incorporate a company not limited by shares · No fee
- NNC3Record the first director's consent · No separate fee
- NNC2Change the company name · HK$295
- NAA1Alter the articles — with a certified copy of the articles as… · No fee
- NAA2Alter the objects · No fee
- NAA4Change company status · No fee
- NU1Re-register as a company limited by shares — unlimited compan… · HK$1,545 electronic · HK$1,720 ha…
- NNC5Register an eligible company as an unlimited or guarantee com… · HK$1,545 / HK$1,720 unlimited; gu…
- NNC3RDConsent to be a director of a re-domiciled company — for a di… · No fee
- NNC6Re-domicile a non-Hong Kong corporation to Hong Kong · HK$6,050 electronic / HK$6,725 ha…
- NSC21Return the members and share capital as at the re-domiciliati… · No fee
- NNC4Notify a court order restraining use of a name · No fee
- ND2AReport a director or secretary appointed or ceasing to act · No fee
- ND2BReport a change in a director's or secretary's particulars · No fee
- ND4The resigning director's or secretary's own notice of resigna… · No fee
- ND5Nominate or record cessation of a reserve director · No fee
- ND7Change a reserve director's particulars · No fee
- ND8Record a reserve director's resignation (ND4 if he or she has… · No fee
- NR1Change the registered office address · No fee
- NA1Remove an auditor — ordinary resolution, after special notice · No fee
- NA2Notify an auditor's resignation — a level 5 offence, with imp… · No fee
- NSC1Return an allotment of shares · No fee
- NSC2Return a redemption or buy-back · No fee
- NSC11Notify an alteration of share capital · No fee
- NSC13Notify a redenomination of share capital · No fee
- NSC14Notify reconversion of stock into shares · No fee
- NSC15Notify a variation of class rights · No fee
- NSC17Make a solvency statement for a capital reduction — every dir… · No fee
- NSC19Return a reduction supported by a solvency statement — with a… · No fee
- NSC20Return a reduction confirmed by the court — with an office co… · No fee
- NDB1Return an allotment of debentures · No fee
- NS1Apply for a new share certificate, or to hold shares in uncer… · No registry fee — not filed with…
- NS3Publish notice of intention to issue a new certificate or rec… · No registry fee
- NM1Register particulars of a charge · HK$340
- NM2Notify payment, satisfaction or release of a charge · HK$190
- NM3Notify a mortgagee entering into possession · HK$40

- NM4Notify a mortgagee going out of possession · No fee
- NM5Notify appointment of a receiver or manager · HK$40
- NM6Notify cessation of a receiver or manager · No fee
- NM7Record a change in the particulars of a receiver, manager or… · No fee
- NM8Register particulars of a debenture series · No fee
- NM9Notify issue of debentures of a series · No fee
- NM10Register charges of a company that has re-domiciled to Hong K… · HK$340
- NRC1Notify the company that a receiver or manager has been appoin… · No fee
- NRC2Make out the company's statement of affairs for the receiver · No filing fee
- NRC3File the receiver's abstract of receipts and payments · No filing fee
- NAR1File the annual return of a local private company · HK$105 on time; late fee HK$870 (…
- NW1Certify that a company being wound up voluntarily can pay its… · No fee
- NW2State that the company cannot continue in business, and start… · No fee
- NW3Notify the Registrar of a liquidator's or provisional liquida… · No fee
- NW4Record a change in the liquidator's or provisional liquidator… · No fee
- NW5Notify the Registrar that a liquidator or provisional liquida… · No fee
- NW6File the certificate of release in a court winding up · No fee
- IR1263Obtain the Inland Revenue Department's clearance before dereg… · HK$270, non-refundable
- NDR1Deregister a private company or company limited by guarantee · HK$420
- NIN1Notice of appointment of an inspector — filed by the inspecto… · No fee
- NIN2 / NIN3Notice that an inspector's interim (NIN3) or final (NIN2) rep… · No fee
- NN1 / IRBR2Register as a non-Hong Kong company · HK$1,545 electronic / HK$1,720 ha…
- NN3File the annual return · HK$180 within the 42 days; HK$1,2…
- NN5Report a change in the charter, statutes or memorandum · No fee
- NN6Report appointment or cessation of a director or secretary · No fee
- NN7Report a change in a director's or secretary's particulars · No fee
- NN2Report the termination of an authorised representative's auth… · No fee
- NN8Report the appointment or cessation of an authorised represen… · No fee
- NN8CReport a change in an authorised representative's particulars · No fee
- NN9Change the registered address · No fee
- NN10Report an alteration of corporate name · HK$1,425
- NN12Return an approved name for carrying on business · HK$1,425
- NN11Notify the commencement of a liquidation, and the appointment… · No fee
- NN13Notify that the company has ceased to have a place of busines… · No fee
- NN14Notice of dissolution · No fee
- NN15Deliver the warning statement that accounts already filed are… · No fee
- NN16Report a change in the company's place of incorporation · No fee

Court and criminal · 22

- Writ of summonsCommencing an action with a factual dispute · HK$1,045 HC · HK$630 DC
- Originating summonsQuestion of law or construction · HK$1,045 HC · HK$630 DC
- Acknowledgment of serviceWithin 14 days of service of the writ · No fee
- Statement of claimWith the writ, or within 14 days after notice of intention to… · No fee
- Defence and counterclaimWithin 28 days · No fee

- Reply and defence to counterclaimWithin 28 days of the defence or of the counterclaim, and in… · No fee
- Request for further and better particularsBefore close of pleadings, or as ordered · No fee
- SummonsAny interlocutory application · No separate fee in most cases
- Timetabling QuestionnaireWithin 28 days after close of pleadings · No fee
- Consent summons / case management summonsWithin 14 days of receiving the TQ or of the TQ period expiri… · No separate fee in most cases
- List of documentsPer directions after close of pleadings · No fee
- Witness statementPer directions; exchanged simultaneously · No fee
- Notice of appealWithin 28 days of the judgment or order · HK$1,045, and HK$1,045 to set down
- Writ of execution (fi fa)After judgment; leave needed after six years or a change of p… · HK$1,045 HC · HK$630 DC on sealin…
- Garnishee summonsTo attach a debt owed to the judgment debtor · No separate fee in most cases
- Charging orderOver land or shares · No separate fee in most cases
- Oral examination summonsTo examine the debtor's means · No separate fee in most cases
- Summons (magistrates' court)Requiring a defendant to appear to answer a complaint; the ch… · No fee
- Bail bond / recognizanceRecording the amount, sureties and conditions on which the de… · No fee
- Form 101 / Form 102Notice of appeal to a judge of the Court of First Instance fr… · Confirm with the clerk
- Form XINotice of appeal, and application for leave to appeal, to the… · No filing fee
- Review of a magistrate's decision (no separate form)Written application to the same magistrate to reconsider, und… · No fee

Property and stamp duty · 22

- Provisional agreement for sale and purchaseBinds the parties at the outset
- Formal agreement for sale and purchaseAdds the standard conditions and completion mechanics
- Requisitions on titleRequires the vendor to prove title or cure defects
- Assignment / deed of assignmentTransfers the legal title
- Legal charge / mortgageSecurity for the purchaser's loan
- MemorialRegistration of the deed at the Land Registry
- Land searchRegistered owner, encumbrances, pending actions
- Stamp duty return / e-stampingPayment of AVD
- Solicitor's undertakingDischarge of the vendor's mortgage and delivery of deeds
- Memorial (with the instrument)Registering an assignment, charge, discharge or other dealing… · HK$305 where the consideration do…
- Land search — currentRegistered owner, encumbrances, pending memorials · HK$10
- Land search — historical and currentThe full history of dealings affecting the lot · HK$25
- Copy of a memorial and the annexed instrumentProving what was registered, and in what terms · HK$100
- Copy of the Government leaseTerm, user restriction, building covenant · HK$120; HK$10 for each further sh…
- Copy of plans attached to a memorial or leaseDefining the property and any encroachment · HK$15
- Certification of a documentProducing a certified copy for court or for a counterparty · HK$150
- Search of a Memorial Day BookChecking what was lodged on a given day, before it is posted… · HK$150

- e-stamping / stamp certificate (no paper form)Stamping an agreement for sale and purchase or an assignment,… · AVD at Scale 2 / Part 1 of Scale…
- IRSD 112 / 113Stamping an assignment where the duty was already paid on the… · Fixed HK$100
- IRSD 115 with declaration IRSD 131Nomination in favour of a close relative who acts on his own… · No separate AVD on the nomination…
- IRSD 118 (+ statutory declaration where required)Conveyance between closely related persons; transfers by cour… · Adjudication fee HK$50; the exemp…
- Adjudication (no numbered form)Mixed residential and non-residential instruments, and cases… · Adjudication fee HK$50, plus the…

Family Court · 23

- Form ANotice of application for ancillary relief · HK$630
- Form CNotice of the First Appointment · No separate fee
- Form EFinancial statement · No separate fee
- Form DNotice of the FDR appointment · No separate fee
- Form FNotice of allegation in proceedings for ancillary relief — in… · No separate fee
- Form GNotice to dispense with the paginated bundle — the applicant'… · No separate fee
- Form H1Costs estimate — defended matrimonial causes and related inte… · No separate fee
- Form H2Costs estimate — children proceedings · No separate fee
- Form H3Costs estimate — ancillary relief up to the FDR · No separate fee
- Form H4Costs estimate — ancillary relief after the FDR to trial · No separate fee
- Form JThe Children's Form — the present arrangements for each child… · No separate fee
- Form 2Petition for divorce · HK$630
- Form 2BStatement as to arrangements for children — petition · No separate fee
- Form 2CJoint application · HK$630
- Form 2DStatement as to arrangements for children — joint application · No separate fee
- Form 3Notice of proceedings · No separate fee
- Form 4Acknowledgment of service — the respondent's form, and the pr… · No separate fee
- Form 5Notice of application for decree nisi to be made absolute — p… · None
- Form 5ASame, for a joint application · None
- Form 8A, also called Form BFinancial protection for a respondent — s 17A Matrimonial Cau… · None
- Form INotice of a Children's Appointment (PD 15.13) · None
- Form KNotice of a Children's Dispute Resolution appointment (PD 15.… · None
- Setting down (no form of its own)Entering the cause for hearing — undefended or defended list · HK$630 undefended; HK$1,045 defen…

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- W1.1a / W1.1bExecutor's affirmation or affidavit — the executor's own appl… · HK$265 on filing
- W1.2Power of attorney given by a sole executor residing outside H… · None
- W1.2a / W1.2bApplication by that attorney for a grant with the will annexed · HK$265 on filing
- W1.3a / W1.3bApplication where the sole executor has died without proving,… · HK$265 on filing
- W1.4a / W1.4bApplication where the will appoints no executor — administrat… · HK$265 on filing
- W2.1Renunciation of probate by an executor · None
- L1.1a/b — L1.2a/bAdministration by the husband or the wife of the intestate —… · HK$265 on filing
- L1.3a/bAdministration by a child of the intestate · HK$265 on filing
- L1.4a/bAdministration by a parent of the intestate · HK$265 on filing

- L1.5a/bAdministration by a brother or sister of the intestate · HK$265 on filing
- L1.6a/bAdministration by another person entitled — the Judiciary's O… · HK$265 on filing
- L2.1Renunciation of administration by a person entitled in priori… · None
- L3.1 — L3.4Nomination of an attorney administrator; nomination of a co-a… · None
- N2.1Affirmation or affidavit verifying the schedule of assets and… · No separate fee
- N2.2 / N2.3Corrective affirmation of an additional schedule, before or a… · No separate fee
- N1.1 — N1.3Summary administration under s 15, the counterpart of N2.1: N… · No separate fee
- N3.1Schedule of assets for the sealing of a foreign grant · HK$265 on filing
- N4.1 / N4.2Schedule of assets and liabilities of the deceased in Hong Ko… · No separate fee
- F1.1 — F1.3Applications where the deceased was domiciled in a foreign co… · HK$265 on filing
- C1.1Caveat — prevents a grant being sealed without notice to the… · HK$72
- C1.2Withdrawal of a caveat · HK$36
- C1.3Warning to the caveator · HK$145; service of the warning HK…
- C1.4Appearance to a warning · None
- C2.1 / C2.2Citation to accept or refuse administration, or to accept or… · HK$72 each
- C2.3Appearance to a citation · None
- EngrossmentNot a form — the charge for engrossing the grant and any will · HK$72 per page
- Double, cessate, de bonis non, duplicate grantThe further grants that follow a change in the personal repre… · HK$145
- Search of the Probate RegistryConfirming whether a grant has issued, and to whom · HK$18

Guardianship Board · 5

- Form 1Application for a guardianship order — the ordinary route · No Board fee; the applicant pays…
- Form 2Request for review of an order — by the person, the guardian,… · None
- Form 3Application for directions on the extent of a guardian's powe… · None
- Form 4Application for an emergency guardianship order · None
- Form 13Request to withdraw a guardianship application · None

How the probate codes work

- **W**Probate — there is a will and an executor applies. W1 is the executor; W1.2 an attorney acting for an executor abroad; W1.3 where the executor has died or renounced; W1.4 where the will appoints no executor; W2 a renunciation by an executor.
- **L**Letters of administration where there is no will. The number is the applicant’s place in the order of priority: 1 husband or wife, 2 child, 3 father or mother, 4 brother or sister, 5 others. L2 renounces and L3 nominates.
- **N**The schedule of assets and liabilities and its verification. N2.1 is the schedule filed with the application; N2.2 corrects it or adds an asset found after the grant; N2.3 a further correction; N1.1 to N1.3 the summary administration versions; N3.1 the schedule for sealing a foreign grant.
- **C**Caveat and citation — the contentious steps. C1.1 the caveat, C1.2 its withdrawal, C1.3 a warning to the caveator, C1.4 the appearance to that warning, C2.1 to C2.3 citations and the appearance to one.
- **F**The deceased was domiciled outside Hong Kong — the extra forms, and the evidence of foreign law the Registry requires before it will seal a grant.
- **M**Sureties. M3.1 is the affidavit justifying a surety and M3.2 the surety’s guarantee, used where the Registrar requires security from an administrator.
- **a**Death on or after 11 February 2006 — the current version, and the one to use in almost every application. The suffix follows the date of death, not the date of the form or of the application.
- **b**Death before 11 February 2006 — the earlier version, kept for estates where the death predates the change.

C Filled-in specimens

Each link opens the page at the specimen itself.

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- Order for the examination of the judgment debtor — Order 49B, rule 1Civil procedure
- Charging order nisi over land — Order 50Civil procedure
- Garnishee order nisi — Order 49, attaching a bank balanceCivil procedure
- Originating summons — a claim decided on affidavit (O.28)Civil procedure
- Acknowledgment of service (O.12)Civil procedure
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- Timetabling Questionnaire — PD 5.2, Appendix ACivil procedure
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- Form J — the Children's Form, filed and exchanged 14 days before the Ch…Matrimonial practice
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- NSC19 — return of reduction by special resolution supported by a solven…Company filings
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- Form NS1 — application for a new share certificate, or for shares to be…Company filings
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- NN6 — return of change of company secretary and director (appointment o…Company filings
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