



公司註冊處
COMPANIES REGISTRY

香港金鐘道六十六號
金鐘道政府合署十五樓

QUEENSWAY GOVERNMENT OFFICES
15TH FLOOR, 66 QUEENSWAY
HONG KONG

檔號 REF.: CR HQ/1-50/15 Pt. 5

傳真 FAX: (852) 2869 6817

電郵 E-MAIL: crenq@cr.gov.hk

網址 WEBSITE: www.cr.gov.hk

27 October 2023

Companies Registry External Circular No. 3 / 2023

Implementation of Phase 2 of Unique Business Identifier for Entities under the Administration of the Registrar of Companies

This circular announces the implementation of Phase 2 of **Unique Business Identifier (“UBI”)** on **27 December 2023**.

Background

2. **UBI** has been adopted in many other economies over the world, enabling governments and businesses to distinctly identify legal entities in various transactions and regulatory interactions. UBI reduces possible errors caused by the use of different identifiers in identifying the same entity and in turn, helps communication and exchange of data across government departments and businesses. The implementation of UBI also helps governments to enhance public service delivery and regulate entities more effectively.

3. In order to sustain Hong Kong’s leading position as an international financial centre, the Government decided to adopt **Business Registration Number** (“BRN”) (i.e. the first eight digits of the Business Registration Certificate number) assigned by the Business Registration Office of the Inland Revenue Department **as the UBI of companies and entities**.

4. For entities under the administration of the Registrar of Companies (“the Registrar”), the Companies Registry (“the Registry”) undertakes to implement the UBI by two phases. The first phase was implemented for **Limited Partnership Funds** with effect from **1 November 2021**.

Implementation of Phase 2 of UBI

5. The **second phase** of UBI will be implemented simultaneously with the launch of the Registry's revamped Integrated Companies Registry Information System ("Revamped ICRIS") **on 27 December 2023**, and extended to cover limited companies and entities as follows:-

- **companies** incorporated or registered under the Companies Ordinance (Chapter 622);
- **open-ended fund companies** incorporated or registered under Part IVA of the Securities and Futures Ordinance (Chapter 571);
- **limited partnerships** registered under the Limited Partnerships Ordinance (Chapter 37);
- **registered trustees corporations** incorporated under the Registered Trustees Incorporation Ordinance (Chapter 306); and
- **other entities** formed or registered under various Ordinances administered by the Registrar.

Key Features of Phase 2 of UBI

6. **Key features** of Phase 2 of UBI on companies and entities **with effect from 27 December 2023** include:-

- **BRN** will be **adopted as the "No."** on the "Certificate of Incorporation", "Certificate of Registration", or "Certificate of Change of Name" (collectively "**Certificates**") issued by the Registry;
- **BRN**, instead of the existing company registration number ("CR No."), **will have to be quoted on specified forms and documents delivered to the Registry**; and
- **BRN** will be the **key number for searching** and identifying a company or entity under different services of the Registry.

7. For limited companies and entities **incorporated or registered before the implementation of UBI**, Certificates will **not** be re-issued for replacing the existing ones. The Registry will issue a letter about the replacement of existing CR No. by BRN to each of these companies / entities at its reported address.

8. To **look up the corresponding BRN** of a company / entity incorporated or registered before the implementation of UBI by the existing CR No. and vice versa, a

new search function “Quick Search > CR No. / BRN Mapping” will be provided in the Electronic Search Services of the Registry after the launch of the Revamped ICRIS on 27 December 2023.

Revision of Forms for Use

9. To facilitate the implementation of Phase 2 of UBI, the Registrar has **revised 117 specified forms and an administrative form**, Form AD - Rectification of Typographical or Clerical Error in Registered Document, **for use starting from 27 December 2023.**

10. For details on the revision of forms, please refer to Companies Registry External Circular No. 2/2023 issued on 29 September 2023.



Evidence on the Change to Use BRN as UBI of Companies

11. As evidence of the change to use BRN as an identification number of every company on the Companies Register, an **Information Sheet** will be made available for public inspection after the launch of the Revamped ICRIS **on 27 December 2023**. The Information Sheet can be purchased in the form of an image record via the Electronic Search Services of the Registry. Please refer to the information pamphlet “Price Guide to Main Services” which can be downloaded from the “Publications > Information Pamphlets” section of the Registry’s website for the fee required.



12. Application can also be made for a **Letter of Confirmation** to be issued by the Registry as evidence alternatively **after the launch of the Revamped ICRIS on 27 December 2023** via the Electronic Search Services of the Registry. The application fee required is HK\$130.

Further Information and Enquiries

13. For details on the implementation of UBI, the Registry has published a **flyer** on “Implementation of Unique Business Identifier for Entities under the Administration of the Registrar of Companies”. The flyer can be downloaded from the “Publications > Information Pamphlets” section of the Registry’s website.



14. For enquiries on the implementation of UBI, a dedicated hotline 3142 2316 has been set up. The hotline operates from Monday to Friday from 9:00 a.m. to 8:00 p.m. and Saturday from 9:00 a.m. to 1:00 p.m. (excluding public holidays).

Miss Helen TANG
Registrar of Companies



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10 November 2023

Companies Registry External Circular No. 4 / 2023

Launch of Revamped Integrated Companies Registry Information System and New e-Services Portal of the Companies Registry

This circular is to announce the launch of the Revamped Integrated Companies Registry Information System (the “Revamped ICRIS”) and the new e-Services Portal (www.e-services.cr.gov.hk)¹ of the Companies Registry (the “Registry”) on **27 December 2023**.

The Revamped ICRIS

2. The existing ICRIS, which is the core information system of the Registry, has been enhanced over the years to cater for legislative and procedural changes and to provide a wide range of electronic services through the Cyber Search Centre, the Company Search Mobile Service, the e-Registry and the CR e-Filing Mobile Application.

3. To remain responsive to evolving business needs and meet public expectations for more stable, secured and efficient services, the Registry is announcing the **rollout of the Revamped ICRIS on 27 December 2023**. The Revamped ICRIS, which will replace the existing information systems, will support the Registry’s main business operations and provide convenient round-the-clock electronic search and document submission services to customers through a new single integrated online platform, namely the e-Services Portal.

¹ The portal link will be effective **after** the launch of the Revamped ICRIS on 27 December 2023.

The New e-Services Portal

4. Unlike the existing system, where online services are provided on different platforms for document submission and search on company information, all electronic services of the Registry will be accessible through the **new e-Services Portal** by a single log-on with the new unified user account, saving the need to log out and log in again for switching to different services.

5. Salient features / services of the new e-Services Portal are highlighted in the **Annex**.

The New e-Services Centre

6. Customers visiting the office of the Registry are welcome to use the facilities provided at our **new e-Services Centre** which will be open **on 13th Floor of Queensway Government Offices** on 27 December 2023 with the launch of the Revamped ICRIS to access the e-Filing, e-Search and Access to WI/PI Services. Our onsite staff will also provide general assistance and guidance to customers in using the Registry's e-Services.

Termination of Existing ICRIS Services

7. The existing electronic services of the Registry provided under the Cyber Search Centre, the Company Search Mobile Service, the e-Registry and the CR e-Filing Mobile Application will continue until the close of business on 22 December 2023 (Friday). The exact time of cessation of the existing ICRIS services will be announced nearer the time at the websites of the Registry, the Cyber Search Centre and the e-Registry.

8. Migration of registered users of our existing e-services to the new e-Services Portal will be automatic. Existing registered users can continue using their current registered accounts for accessing the e-Services Portal. However, they will need to change their passwords and follow some steps at the first logon to convert their accounts for the new system. Registered users will be informed of further details for the launch of the e-Services Portal and the updated terms and conditions for use of the services under the e-Services Portal separately.

Customer Service Support

9. Step-by-step demonstrations on registration of the new unified user account, submission of different documents electronically and migration of existing registered accounts to the new e-Services Portal will be provided under the “Electronic Services > Implementation of Revamped Integrated Companies Registry Information System (ICRIS)” section of the Registry’s website (www.cr.gov.hk) successively starting from 10 November 2023.



10. A new Help Desk Support Service Team will be available from 27 December 2023 to assist customers in using the e-Services Portal around the clock.

Enquiries

11. Enquiries concerning this circular can be directed to :-

Issues relating to :

- | | | |
|--|--|------------------------------------|
| • Enquiries on general matters | Ms Cindy LEUNG
Assistant Registry Manager
(Customer Services and Management) | (852) 2867 4570
crenq@cr.gov.hk |
| • User registration | Mr Paul NG
Assistant Registry Manager
(Systems Administration) | (852) 2867 5485
crenq@cr.gov.hk |
| • e-Filing Services | Miss Clara CHAN
Assistant Registry Manager
(Development)1 | (852) 2867 2797
crenq@cr.gov.hk |
| • e-Search Services and Access to WI/PI Services | Mr Terence MOK
Assistant Registry Manager
(Public Search) | (852) 2867 1466
crenq@cr.gov.hk |

Miss Helen TANG
Registrar of Companies

Salient Features / Services of New e-Services Portal

The new e-Services Portal (www.e-services.cr.gov.hk)² of the Registry will include, among others, the following new features / services for customers:

(a) General Feature

- (i) Customers can access different e-Services, such as e-Filing, e-Search and Application for Disclosure of Withheld Information / Protected Information (the “Access to WI/PI Services”) by a single log-on.
- (ii) A unified account structure will be implemented for customers to register and subscribe for different e-Services under a single account. User may settle the required fees for different services by the same deposit account or other available online payment methods.
- (iii) Apart from account password and digital certificate, iAM Smart will also be adopted for logging on the e-Services Portal and for signing documents submitted electronically.
- (iv) The responsive design of the e-Services Portal allows users to access different e-Services with desktop and mobile hand-held devices with different screen sizes. The new design will give users the optimal viewing and interaction experience by automatically adjusting the contents to perfectly fit the screen sizes, resolutions and orientation for smooth navigation and enhanced usability.

(b) e-Filing Services

- (i) The e-Filing functions for making applications for incorporation of local companies and registration of non-Hong Kong companies will be provided on a dedicated page for easy access by frequent users.
- (ii) Users may save the completed electronic incorporation form at the e-Services Portal as a template for subsequent submissions of similar applications for incorporations in future. A user may save up to 10 different templates for use.

² The portal link will be effective **after** the launch of the Revamped ICRIS on 27 December 2023.

- (iii) Web forms will be provided for completion online and the “drafts” can be saved at the e-Services Portal for subsequent review and update before submission.
- (iv) e-Filing Services will be extended to cover delivery of documents other than specified forms.
- (v) The new Third Party Software Interface (TPSI) will support the commonly used specified forms and allow submission for reporting the same change across multiple companies seamlessly with a new automated process. A TPSI API Specification has already been sent to the TPSI service vendors for reference.
- (vi) A new service is available for data subjects to apply for withholding his/ her full personal identification number (except the first part) and residential address contained in a registered document from public inspection pursuant to section 49 of the Companies Ordinance which will be effective on 27 December 2023.

(c) e-Search Services

- (i) The Register of Money Lenders and particulars of the third parties appointed by licensed money lenders can be searched electronically under the e-Search services.
- (ii) Information of shareholders of a local company will be included in the Company Particulars Search.
- (iii) With the implementation of Unique Business Identifier (“UBI”) whereby the Business Registration Number (“BRN”) will replace the company registration number (“CR No.”) as the key number for searching and identifying a company or entity, a new quick search function is provided under the e-Search Services at the e-Services Portal to facilitate customers to look up the corresponding BRN of companies or entities incorporated or registered before the implementation of UBI by their CR No. and vice versa.
- (iv) As evidence of the change to use BRN as an identification number of every company on the Companies Register, an Information Sheet will be made available for public inspection after the launch of the Revamped ICRIS. The Information Sheet can be purchased in the form of an image record via the e-Search Services.

- (v) Application can be made for a Letter of Confirmation to be issued by the Registry as evidence of the change to use BRN after the launch of the Revamped ICRIS via the e-Search Services.
- (vi) Members of the public and companies can apply with a fee of HK\$170 to obtain a list for checking the records of companies where they are reported as the company secretary.

(d) Access to WI/PI Services

The persons specified by section 8 of the Companies (Residential Addresses and Identification Numbers) Regulation (Cap. 622N) (which will be effective on 27 December 2023) can make an online application for disclosure of personal information withheld from public inspection through the Access to WI/PI Services at the e-Services Portal.



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27 December 2023

Companies Registry External Circular No. 8 / 2023

Commencement of Phase 3 of New Inspection Regime

This circular announces the commencement of **Phase 3** of the New Inspection Regime of the Companies Register (“NIR”) under the Companies Ordinance (Cap. 622) (“CO”) with effect from **27 December 2023**.

Background

2. As set out in the Companies Registry External Circular No. 1/2021 issued on 16 August 2021, the NIR would be implemented in three phases. Phase 1 and Phase 2 came into operation on 23 August 2021 and 24 October 2022 respectively.

3. Starting from the commencement of Phase 2 of the NIR, the usual residential addresses of directors and full identification numbers of directors, company secretaries and some other individuals (such as liquidators and provisional liquidators) (“Protected Information”) contained in documents delivered to the Companies Registry (“the Registry”) for registration thereafter will not be provided for public inspection pursuant to section 54 of the CO.

4. Phase 3 of the NIR is targeted to be implemented with effect from 27 December 2023.

Application for Withholding Personal Information from Public Inspection

5. Starting from the commencement of Phase 3 of the NIR on 27 December 2023, the Registrar of Companies (“the Registrar”) may, on application by a data subject

pursuant to section 49(1) of the CO, withhold from public inspection the usual residential address (if applicable) or the full identification number of the applicant (“Withheld Information”) contained in a document delivered to the Registrar for registration before, on or after the commencement date of Phase 3 of the NIR under the CO, the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32) or the Companies Ordinance (Cap. 32) as in force from time to time before the commencement of the CO.

6. An application for withholding the usual residential address from public inspection may be made by a director, reserve director or company secretary, or a former director, reserve director or company secretary of a company. If the application is approved, the Registrar will instead make available for public inspection an address contained in the application as the applicant’s correspondence address. An application for withholding the full identification number from public inspection may be made by the data subject.

Introduction of New Specified Form

7. The Registrar has specified a new **Form MPI** “Application to Withhold Residential Address or Identification Number from Public Inspection” for use for the purpose of section 49(1) of the CO **with effect from 27 December 2023**. The new form has been published in the Gazette on 22 December 2023 under G.N. 7698.

8. The new specified form can be downloaded from the thematic section on “New Inspection Regime” on the Registry’s website. Individual forms can also be purchased at the Registry’s office on the 13th floor of the Queensway Government Offices, 66 Queensway, Hong Kong.

Application by “Specified Persons” for Disclosure of Withheld Information

9. Under Phase 2 of the NIR, the Registrar may, on application made for the purposes of section 58(3) of the CO, disclose Protected Information to the persons specified in section 12 of the Companies (Residential Addresses and Identification Numbers) Regulation (Cap. 622N) (“Regulation”) for the purpose of the performance of their functions.

10. Starting from the commencement of Phase 3 of the NIR, the Registrar may also, on application made for the purposes of section 51(3) of the CO, disclose Withheld

Information to the persons specified in section 8 of the Regulation for the purpose of the performance of their functions.

11. “Specified persons” can apply for disclosure of Withheld Information / Protected Information at the Registry’s new e-Services Portal (www.e-services.cr.gov.hk) through the “**Access to PI / WI**” Services. The key features for the application by “specified persons” for disclosure of Withheld Information / Protected Information is summarised at the **Annex**.

12. Paragraphs 9 to 15 of the Companies Registry External Circular No. 5 / 2022 “Implementation of Phase 2 of New Inspection Regime – Major Changes in Public Search Services” and its Annex in relation to the application for disclosure of Protected Information are hereby superseded with immediate effect.

Revision of Three Existing Specified Forms

13. To facilitate the persons specified under sections 8 and 12 of the Regulation to apply for disclosure of Withheld Information / Protected Information in paper form, the Registrar has revised the following specified forms for use for the purposes of sections 51(3) and 58(3) of the CO with effect from **27 December 2023**.

	<u>Form Number</u>	<u>Revised Name of Form</u>
(a)	Form PS1	“Application for Disclosure of Withheld Information / Protected Information (By data subject / person authorized in writing by a data subject / member of the data subject’s company)”
(b)	Form PS2	“Application for Disclosure of Withheld Information / Protected Information (By liquidator / trustee in bankruptcy / public officer or public body / scheduled person)”
(c)	Form PS3	“Application for Disclosure of Withheld Information / Protected Information (By solicitor or foreign lawyer / certified public accountant (practising) / financial institution or DNFBP)”

14. The revised forms have been published in the Gazette on 22 December 2023 under G.N. 7699 and can be downloaded from the thematic section on “New Inspection Regime” on the Registry’s website. Individual forms can also be purchased at the Registry’s office on the 13th floor of the Queensway Government Offices, 66 Queensway, Hong Kong.

Information and Enquiries

15. The Registry has updated the information in respect of the commencement of Phase 3 of the NIR in the thematic section on “New Inspection Regime” on its website at www.cr.gov.hk/en/legislation/nir/overview.htm.



16. A new information pamphlet “How to Apply to Withhold Residential Address or Identification Number from Public Inspection” and the Frequently Asked Questions about the application for withholding personal information from public inspection have been uploaded to the thematic section.

17. The existing information pamphlets in relation to the application for disclosure of Protected Information have also been revised to include information about application for disclosure of Withheld Information and renamed as “How to Obtain Withheld Information / Protected Information” and “Additional Documents for the Application for Disclosure of Withheld Information / Protected Information”.

18. Enquiries concerning this circular can be directed to Mr Terence MOK, Assistant Registry Manager (Public Search), at 2867 1466 or crenq@cr.gov.hk.

Miss Helen TANG
Registrar of Companies

Phase 3 of New Inspection Regime

A Summary of the Key Features for the Application for Disclosure of Withheld Information / Protected Information by “Specified Persons”

I. Application for Disclosure of Withheld Information / Protected Information

- “Specified persons” can apply for disclosure of Withheld Information / Protected Information (“WI/PI”) through the following means for the performance of their functions specified in section 8 or section 12, as the case may be, of the Companies (Residential Addresses and Identification Numbers) Regulation (Cap. 622N) (“Regulation”):

(a) One-time Online Application for Disclosure of WI/PI

- (i) **Only the following “specified persons” can apply** for disclosure of WI/PI through this type of application:
 - a data subject;
 - a person who is authorized in writing by a data subject to obtain the information;
 - a member of the data subject’s company.
- (ii) The application can be made at the e-Services Portal of the Companies Registry (“the Registry”) at www.e-services.cr.gov.hk.

(b) One-time Application in Paper for Disclosure of WI/PI

- (i) **Any “specified person” can apply** for disclosure of WI/PI through this type of application.
- (ii) The application should be submitted by using one of the following specified forms:
 - **Form PS1** – “Application for Disclosure of Withheld Information / Protected Information (By data subject / person authorized in writing by a data subject / member of the data subject’s company)”
 - **Form PS2** – “Application for Disclosure of Withheld Information

／Protected Information (By liquidator／trustee in bankruptcy／public officer or public body／scheduled person)”

- **Form PS3** – “Application for Disclosure of Withheld Information／Protected Information (By solicitor or foreign lawyer／certified public accountant (practising)／financial institution or DNFBP)”

(c) Online Application for Disclosure of WI/PI via User Account

(i) **Only the following designated types of “specified person”** (“designated “specified person””) can apply for disclosure of WI/PI **online on a 24-hour basis** at the e-Services Portal through a User Account with subscription to the “WI/PI Search Services” :

- a liquidator;
- a trustee in bankruptcy;
- a public officer or public body;
- a person specified in the Schedule to the Regulation;
- a solicitor or foreign lawyer;
- a certified public accountant (practising);
- a financial institution or Designated Non-Financial Business and Profession (DNFBP).

(ii) A designated “specified person” **being a natural person** can apply for disclosure of WI/PI **online through his/her User Account**. A designated “specified person” **not being a natural person** will need to have an **authorised representative appointed by it to make online application for disclosure of WI/PI through the authorised representative’s User Account with subscription to the WI/PI Search Services**.

- If the application for disclosure of WI/PI is approved, the Registry will issue a **Withheld Information / Protected Information Report** on the selected data subject to the applicant.

II. Application for Subscribing to the WI/PI Search Services

- A designated “specified person” can set up a User Account to subscribe to the WI/PI Search Services at the Registry’s e-Services Portal. If the designated “specified person” has already registered a User Account, the designated “specified person” can log in to the User Account to subscribe to the WI/PI Search Services.

- For a designated “specified person” **not being a natural person**, it is **required to further apply online through its User Account for approval for its authorised representative to subscribe to the WI/PI Search Services.**
- Each User Account of a designated “specified person” which is not a natural person can apply for and manage 15 authorised representatives at most.
- A designated “specified person” not being a natural person can apply for separate User Accounts for its branches / sub-offices. To differentiate these User Accounts being applied for, the names of the branches / sub-offices should be provided in the application for opening of User Account.

III. Requirements on Supporting Documents

- Supporting documents are required to be accompanied with the following types of applications:
 - (a) One-time application for disclosure of WI/PI
 - (b) Application for subscribing to the WI/PI Services by a designated “specified person”
 - (c) Application by a designated “specified person” not being a natural person for approval for its authorised representative to subscribe to the WI/PI Search Services
- In general, the supporting documents include the following:

For one-time application for disclosure of WI/PI

- (a) Identification document of the applicant, and in case of the applicant not being a natural person together with the identification documents of its authorised representative who is a natural person;
- (b) Documents evidencing the capacity of the applicant as a “specified person”; and
- (c) Authorisation documents (if applicable)
 - (i) If the applicant is a natural person who is authorized by a data subject to make an application on his/her behalf, an authorisation letter by the data subject will be required.
 - (ii) If the applicant is not a natural person, an authorisation letter by the

applicant to authorise the natural person representative named in the application to apply for WI/PI on its behalf will be required.

For application for subscribing to the WI/PI Services

- (a) Identification document of the applicant;
- (b) Documents evidencing the capacity of the applicant as a “specified person”; and
- (c) If the applicant is not a natural person, authorisation letter issued by the applicant to authorise the natural person named in the application to make the application on its behalf.

For application for the authorised representative of a designated “specified person” not being a natural person to subscribe to the WI/PI Search Services

- (a) Identification document of the authorised representative; and
 - (b) Authorisation letter issued by the applicant to authorise the natural person authorised representative to apply for WI/PI on its behalf in future.
- Certified true copy of the supporting documents should be submitted with the application. The certification should be made by:
- (a) a notary public practising in Hong Kong;
 - (b) a solicitor practising in Hong Kong;
 - (c) a certified public accountant (practising) within the meaning of section 2 of the Accounting and Financial Reporting Council Ordinance (Cap. 588);
 - (d) an officer of the court in Hong Kong who is authorised by law to certify documents for any judicial or other legal purpose;
 - (e) a professional company secretary practising in Hong Kong;
 - (f) a consular officer of the applicant’s home country, in case of the applicant is a non-Hong Kong resident or an entity not registered in Hong Kong; or
 - (g) the authority or body which issues the document.
- Alternatively, the applicant may choose to present the original supporting documents in person to the Registry. The applicant may bring the original documents to the e-Services Centre of the Registry on 13th floor, Queensway Government Offices, 66 Queensway, Hong Kong for checking. Please allow

sufficient time for the checking.

- Detailed requirements on the supporting documents are set out in the Registry's information pamphlet "**Additional documents for the Application for Disclosure of Withheld Information / Protected Information**".

IV. Downloading of Forms

- The specified Forms PS1, PS2 and PS3 for making application for disclosure of Withheld Information / Protected Information in paper can be downloaded from the thematic section on "New Inspection Regime" on the Registry's website at www.cr.gov.hk/en/legislation/nir/newforms.htm.





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28 March 2024

Companies Registry External Circular No. 1 / 2024

Registration of Annual Returns with the Companies Registry

This circular sets out the common reasons for the Companies Registry (“the Registry”) to return the latest version of Form NAR1 - Annual Return to presentors for correction before registration. It also provides a general guide on how presentors can avoid common errors found in specified forms delivered to the Registry for registration.

Background

2. The Companies Registry External Circulars No. 2/2023 and No. 3/2023 issued on 29 September 2023 and 27 October 2023 respectively promulgated the **revision of 117 forms** specified by the Registrar of Companies (“the Registrar”) to facilitate the implementation of Phase 2 of Unique Business Identifier on 27 December 2023. The revised specified forms (with “Specification No. 1/2023 (December 2023)”) should be used with effect from 27 December 2023.

3. After the introduction of revised specified forms for three months, the Registry has completed a review on the revised specified forms received during the period and found a number of common errors in the completion of these forms, especially for the commonly used Form NAR1, which represented over 50% of all the general documents delivered to the Registry for registration.

4. Where errors are found on documents delivered for registration, the Registry will return the documents to the presentor for clarification and amendment. Although some errors are minor and clerical, they have to be corrected before the documents can

be registered. This generates additional work for the presenter as well as the Registry and affects the timely registration and availability of the documents for public inspection.

Common reasons for returning annual returns for correction

5. With a view to expedite the registration process of annual returns, the Registry has prepared a list of common reasons for returning annual returns for correction at **Annex** with advice on how Form NAR1 can be prepared correctly in the first place for delivery to the Registry.

6. The list at **Annex** should be read in conjunction with the following documents:

- (a) Specimens of completed Forms NAR1;
- (b) “Examples on how to complete Schedule 1 (Particulars of Member(s) of a Non-listed Company) and Schedule 2 (Particulars of Member(s) of a Listed Company) to Form NAR1”; and
- (c) List of Code and Description of Business Nature

These documents are available in the “Forms > Specified Forms > Local company and registered non-Hong Kong company” section on the Registry’s website (www.cr.gov.hk).

7. Companies and presentors are strongly advised to ensure that accurate and correct information is provided on documents delivered to the Registry for registration.

Enquiries

8. Enquiries concerning this circular can be directed to Ms Mendy LAM, Assistant Registry Manager (Registration), at 2867 4562 or crenq@cr.gov.hk.

Miss Helen TANG
Registrar of Companies

**Common reasons for
returning Annual Return (Form NAR1) for correction**

(A) General information which applies to all specified forms

Business Registration Number

A1. Incorrect business registration number

Sample of error:

The image shows a sample of an Annual Return Form (Form NAR1) with a red border. The form includes the Companies Registry logo (CR) and the text '周年申報表 Annual Return'. The Business Registration Number field contains '12346578-000', with a red 'X' over the last three digits '000'. A note indicates that the company name field is empty.

公司註冊處 Companies Registry	周年申報表 Annual Return	表格 Form NAR1
		商業登記號碼 Business Registration Number
		12346578-000
註 Note	1 公司名稱 Company Name	

The image shows a sample of an address and Business Registration Number field with a red border. The address fields are filled with 'ABC BUILDING', '1888 KING'S ROAD', and '香港 / HONG KONG'. The Business Registration Number field contains '12345678-000', with a red 'X' over the last three digits '000'.

大廈 Building	ABC BUILDING
街道 / 屋苑 / 地段 / 村等 Street / Estate / Lot / Village etc.	1888 KING'S ROAD
區 District	
地區 Region	香港 / HONG KONG
17 電郵地址 Email Address	
19 商業登記號碼 Business Registration Number	12345678-000

- Advice:
- (i) Please provide the business registration number (i.e. the **first 8 digits of the Business Registration Certificate Number**) issued by the Business Registration Office of the Inland Revenue Department.
 - (ii) The [-] and the numbers that follow are **NOT** required.
 - (iii) This also applies to the completion of business registration number of corporate directors or corporate company secretaries.

Layout and format of specified forms

A2. Incorrectly merging the different boxes for the structured address format into one large box

Sample of error:

The screenshot shows a form with several sections. At the top, there is a date field labeled 'Date to which this Return is Made Up' with sub-fields for '日 DD', '月 MM', and '年 YYYY'. Below this is section 11, which is section 5 of the form: 'Period Covered by Financial Statements Delivered with this Form'. This section has two date boxes for 'From' and 'To', each with '日 DD', '月 MM', and '年 YYYY' sub-fields. Section 12 is section 6: 'Address of Registered Office in Hong Kong'. It lists various address components: '室/樓/座等' (Flat/Floor/Block etc.), '大廈' (Building), '街道/屋苑/地段/村等' (Street/Estate/Lot/Village etc.), '區' (District), and '地區' (Region). A large red 'X' is drawn over the address text 'Flat 123, 12/F., ABC BUILDING, 1000 QUEEN'S ROAD CENTRAL, HONG KONG', indicating that these different components have been merged into a single large box instead of being entered into their respective structured fields. At the bottom, there is a section for 'Submitter's Reference' and a box for 'For Official Use'.

Original Format:

The screenshot shows the original structured address format for section 6. It lists the address components on the left: '室/樓/座等' (Flat/Floor/Block etc.), '大廈' (Building), '街道/屋苑/地段/村等' (Street/Estate/Lot/Village etc.), '區' (District), and '地區' (Region). To the right of each component is a separate, narrow input box. The '地區' box is pre-filled with '香港 / HONG KONG'. This structured layout ensures that each part of the address is recorded in its designated field.

- Advice:
- (i) Please do not alter the layout of the form and do not merge the address boxes into one large box.
 - (ii) Addresses should be reported in full according to the structured format as far as practicable.

A3. QR code affixed on the form is altered or removed, or extra QR code(s) is /are added to the form

Sample of error:

Missing

Extra QR code added for presenter's own use

- Advice:
- (i) The QR code affixed on each page of specified form is unique to that particular page.
 - (ii) Please do not remove or alter the QR code on any page of the form.
 - (iii) Please do not add any extra QR code to the form.
 - (iv) The QR code should also be printed legibly and clearly in black ink.

A4. The form contains pages of mixed versions

Sample of error – A form with mixture of different versions:

Page 1 with Specification No. 1/2023 (December 2023)

提交人資料 **Presenter's Reference**

姓名/名稱 Name: ..

地址 Address: ..

電話 Tel: .. 傳真 Fax: ..

電郵 Email: ..

標號 Reference: ..

指明編號 1/2023 (2023 年 12 月) Specification No. 1/2023 (December 2023)

請勿填寫本欄 **For Official-Use**

Page 2 with Specification No. 1/2023 (December 2023)

總數 Total

指明編號 1/2023 (2023 年 12 月) Specification No. 1/2023 (December 2023)

第二頁 Page 2

Page 3 with Specification No. 1/2022 (October 2022)

Email Address

公司編號 Company Number

指明編號 1/2022 (2022 年 10 月) Specification No. 1/2022 (October 2022)

第三頁 Page 3

- Advice:
- (i) Please submit the whole form in the same and the latest version.
 - (ii) Please do not mix different versions of pages in one single form.

(B) Information specific to annual returns

Information on Share Capital and Shareholder

B1. Superfluous symbol is added to the number or amount of shares


[Section 11 of P. 2 of Form NAR1]

Sample of error:

14 11 股本 Share Capital
(無股本的公司無需填報此項 Company not having a share capital need not complete this section)

截至本申報表的結算日期 As at the Date to which this Return is Made Up

股份的類別 (如普通股/ 優先股等) Class of Shares (e.g. Ordinary/ Preference etc.)	貨幣單位 Currency	已發行股份 Issued Shares		
		總數 Total Number	總款額 Total Amount	已繳或視作 已繳的總款額 Total Amount Paid up or Regarded as Paid up
Ordinary	HKD	×100×	×100×	×100×
總數 Total	HKD	×100×	×100×	×100×



指明編號 1/2023 (2023 年 12 月) Specification No. 1/2023 (December 2023) 第二頁 Page 2

Advice: (i) Please only state the total number, total amount, and total amount paid up or regarded as paid up of issued shares in **numeric figures**, for example:

- ✓ 100
- ✓ 1000

(ii) Please do **not** add any superfluous symbol to the figures, for example:

- ✗ -100-
- ✗ 100@
- ✗ \$100

B2. Missing number of shares held by a shareholder

[Schedule 1 / Schedule 2 of Form NAR1]

Sample of error:

表格 Form	NAR1	附表一 Schedule 1	
本申報表的結算日期 Date to which this Return is Made Up		商業登記號碼 Business Registration Number	
27	12	2023	12345678
日 DD	月 MM	年 YYYY	
30	非上市公司的成員詳情 (第 14 項) Particulars of Member(s) of a Non-listed Company (Section 14)		
33	<small>(有股本的非上市公司可填報此頁。如超過兩名成員，或超過一類股份，可另加附表一。另外，公司可選擇以唯讀光碟或唯讀型數碼多功能光碟提供成員詳情。 Non-listed company having a share capital can complete this page. If there are more than 2 members, or if there is more than one class of shares, please use additional Schedule 1. Alternatively, the company can choose to provide particulars of members in the form of CD-ROM or DVD-ROM.)</small>		
截至本申報表的結算日期的成員詳情 Particulars of Member(s) as at the Date to which this Return is Made Up			
股份類別 Class of Shares	Ordinary	此類別股份的已發行總數 Total Number of Issued Shares in this Class	10000
1 中文姓名/名稱 Name in Chinese	陳大文		持有股份數目 No. of Shares Held
英文姓名 Name in English	CHAN	Tai Man	
或 OR	姓氏 Surname	名字 Other Names	<input type="checkbox"/> 股份是聯名持有 Shares are Jointly Held (如適用，請加✓號 Please tick if applicable.)
英文名稱 Name in English			
地址 Address	室/樓/座等 Flat/Floor/Block etc.	Flat A, 35/F.,	
	大廈 Building	ABD Building	
	街道/屋苑/地段/村等 Street/Estate/Lot/Village etc.	2000 King's Road	
	區/市/省/州/郵遞區號等 District/City/Province/ State/Postal Code etc.	Quarry Bay	
	國家/地區 Country/Region	Hong Kong	
33	備註* Remarks*		

*例如聯名持有股份、股份轉讓等的詳情。For example, details of jointly held shares, share transfer, etc.

Advice: Please ensure that the number of shares held by each and every shareholder have been completed.

B3. Inconsistency between the total number of issued shares in a class and the sum of the number of shares held by all shareholders in that class
 [Schedule 1 / Schedule 2 of Form NAR1]

Sample of error:

表格 Form NAR1		附表一 Schedule 1 (非上市公司適用 FOR NON-LISTED COMPANY)	
本申報表的結算日期 Date to which this Return is Made Up			商業登記號碼 Business Registration Number
27	12	2023	12345678
日 DD	月 MM	年 YYYY	
非上市公司的成員詳情 (第 14 項) Particulars of Member(s) of a Non-listed Company (Section 14) <small>(非股本的非上市公司可填報此頁。如超過兩名成員，或超過一類股份，可另加附表一。另外，公司可選擇以唯讀光碟或唯讀磁碟等多功能光碟提供成員詳情。 Non-listed company having a share capital can complete this page. If there are more than 2 members, or if there is more than one class of shares, please use additional Schedule 1. Alternatively, the company can choose to provide particulars of members in the form of CD-ROM or DVD-ROM.)</small> 截至本申報表的結算日期的成員詳情 Particulars of Member(s) as at the Date to which this Return is Made Up			
股份類別 Class of Shares	Ordinary	此類別股份的已發行總數 Total Number of Issued Shares in this Class	10000
1 中文姓名／名稱 Name in Chinese	陳大文		持有股份數目 No. of Shares Held
英文姓名 Name in English 或 OR 英文名稱 Name in English	The sum of the number of shares held by all shareholders in ordinary class is not equal to the total number of shares in ordinary class		10
地址 Address	室／樓／座等 Flat/Floor/Block etc. FLAT A 35/F 大廈 Building ABC BUILDING 街道／屋苑／地段／村等 Street/Estate/Lot/Village etc. 2000 KING'S ROAD 區／市／省／州／郵遞區號等 District/City/Province/State/Postal Code etc. 國家／地區 Country/Region HONG KONG		
備註* Remarks*	*例如聯名持有股份、股份轉讓等的詳情。 For example, details of jointly held shares, share transfer, etc.		
2 中文姓名／名稱 Name in Chinese			持有股份數目 No. of Shares Held
英文姓名 Name in English 或 OR 英文名稱 Name in English	姓氏 Surname	名字 Other Names	股份是聯名持有 Shares are Jointly Held (如適用，請加✓號。 Please tick if applicable.)

Advice: Please ensure that the total number of issued shares in a class as stated in Schedule 1 or Schedule 2 is equal to the sum of the number of shares held by all shareholders in that class.

B4. Inconsistency in the total number of shares reported in different sections and schedules

[Section 11 of P. 2 of Form NAR1 and Schedule 1 / Schedule 2 of Form NAR1]

Sample of error:

11 股本 Share Capital
(無股本的公司無需填報此項 Company not having a share capital need not complete this section)

截至本申報表的結算日期 As at the Date to which this Return is Made Up

股份的類別 (如普通股/ 優先股等) Class of Shares (e.g. Ordinary/ Preference etc.)	貨幣單位 Currency	已發行股份 Issued Shares		
		總數 Total Number	總款額 Total Amount	已繳或視作 已繳的總款額 Total Amount Paid up or Regarded as Paid up
Ordinary	HKD	100	100	100
總數 Total	HKD	100	100	100

指明編號 1/2023 (2023年12月) Specification No. 1/2023 (December 2023) 第二頁 Page 2

表格 **NAR1** (非上市公司適用 FORM FOR NON-LISTED COMPANY)

本申報表的結算日期 Date to which this Return is Made Up
27 / 12 / 2023
日 DD 月 MM 年 YYYY

商業登記號碼 Business Registration Number
12345678

23 非上市公司的成員詳情 (第 14 項) Particulars of Member(s) of a Non-listed Company (Section 14)
(有股本的非上市公司可填報此頁。如超過兩名成員，或超過一類股份，可另加附表一。另外，公司可選擇以唯讀光碟或唯讀碟提供成員詳情。 Alternatively, the company can choose to provide particulars of members in the form of CD-ROM or DVD-ROM. If there are more than 2 members, or if there is more than one class of shares, please use additional Schedule 1.)

截至本申報表的結算日期的成員詳情 Particulars of Member(s) as at the Date to which this Return is Made Up

股份類別 Class of Shares	Ordinary	此類別股份的已發行總數 Total Number of Issued Shares in this Class	10000
1 中文姓名 / 名稱 Name in Chinese	陳大文		持有股份數目 No. of Shares Held

Advice: The total number of shares in a class stated in section 11 of page 2 of the form should be consistent with the total number of shares in the same class stated in Schedule 1 / Schedule 2 of the form.

B5. Name in English of natural person shareholder is incorrectly stated in the box for name in English of non-natural person shareholder
 [Schedule 1 / Schedule 2 of Form NAR1]

Sample of error:

表格 Form		NAR1		附表一 Schedule 1	
本申報表的結算日期 Date to which this Return is Made Up				商業登記號碼 Business Registration Number	
27	12	2023		12345678	
日 DD	月 MM	年 YYYY			
30 31 非上市公司的成員詳情 (第 14 項) Particulars of Member(s) of a Non-listed Company (Section 14) <small>(有股本的非上市公司可填報此頁。如超過兩名成員，或超過一類股份，可另加附表一。另外，公司可選擇以唯讀光碟或唯讀型數碼多功能光碟提供成員詳情。 Non-listed company having a share capital can complete this page. If there are more than 2 members, or if there is more than one class of shares, please use additional Schedule 1. Alternatively, the company can choose to provide particulars of members in the form of CD-ROM or DVD-ROM.)</small> 截至本申報表的結算日期的成員詳情 Particulars of Member(s) as at the Date to which this Return is Made Up					
股份類別 Class of Shares	Ordinary	此類別股份的已發行總數 Total Number of Issued Shares in this Class		10000	
1 中文姓名 / 名稱 Name in Chinese	陳大文			持有股份數目 No. of Shares Held	
英文姓名 Name in English	姓氏 Surname: CHAN 名字 Other Names: TAI MAN			10	
或 OR 英文名稱 Name in English				CHAN TAI MAN	
地址 Address	室 / 樓 / 座等 Flat / Floor / Block etc.	FLAT A 35/F			
	大廈 Building	ABC BUILDING			
	街道 / 屋苑 / 地段 / 村等 Street / Estate / Lot / Village etc.	2000 KING'S ROAD			
	區 / 市 / 省 / 州 / 郵遞區號等 District / City / Province / State / Postal Code etc.				

Advice: For natural person shareholder, please state his/her surname and other names in the respective boxes provided.

B6. Remarks regarding share transfer are stated in the wrong place
 [Schedule 1 of Form NAR1]

Sample of error:

表格 Form NAR1		附表一 Schedule 1	
本申報表的結算日期 Date to which this Return is Made Up		商業登記號碼 Business Registration Number	
27	12	2023	12345678
日 DD	月 MM	年 YYYY	
30 32 非上市公司的成員詳情(第 14 項) Particulars of Member(s) of a Non-listed Company (Section 14) (有股本的非上市公司可填報此頁。如超過兩名成員，或超過一類股份，可另加附表一。另外，公司可選擇以唯讀光碟或唯讀碟數碼多功能光碟提供成員詳情。 Non-listed company having a share capital can complete this page. If there are more than 2 members, or if there is more than one class of shares, please use additional Schedule 1. Alternatively, the company can choose to provide particulars of members in the form of CD-ROM or DVD-ROM.) 截至本申報表的結算日期的成員詳情 Particulars of Member(s) as at the Date to which this Return is Made Up			
股份類別 Class of Shares	Ordinary	此類別股份的已發行總數 Total Number of Issued Shares in this Class	10000
1 中文姓名/名稱 Name in Chinese	陳大文		持有股份數目 No. of Shares Held
英文姓名 Name in English	CHAN	Tai Man	10000
或 OR 英文名稱 Name in English	姓氏 Surname	名字 Other Names	<input type="checkbox"/> 股份是聯名持有 Shares are Jointly Held (如適用，請加✓號) Please tick if applicable.
地址 Address	室/樓/座等 Flat/Floor/Block etc.	Room 1302,	
	大廈 Building	ZZZ Tower	
	街道/屋苑/地段/村等 Street/Estate/Lot/Village etc.	3333 Queen's Street	
	區/市/省/州/郵遞區號等 District/City/Province/ State/Postal Code etc.	Central	
	國家/地區 Country/Region	Hong Kong	
備註* Remarks*	(This box is highlighted in red in the original image)		
*例如聯名持有股份、股份轉讓等的詳情。For example, details of jointly held shares, share transfer, etc.			
2 中文姓名/名稱 Name in Chinese			持有股份數目 No. of Shares Held
英文姓名 Name in English			
或 OR 英文名稱 Name in English	姓氏 Surname	名字 Other Names	<input type="checkbox"/> 股份是聯名持有 Shares are Jointly Held (如適用，請加✓號) Please tick if applicable.
地址 Address	室/樓/座等 Flat/Floor/Block etc.		
	大廈 Building		
	街道/屋苑/地段/村等 Street/Estate/Lot/Village etc.		
	區/市/省/州/郵遞區號等 District/City/Province/ State/Postal Code etc.		
	國家/地區 Country/Region		
備註* Remarks*	1,000 shares were transferred from Wong Tai Man on 01/01/2023. (This text is crossed out with a red X in the original image)		
*例如聯名持有股份、股份轉讓等的詳情。For example, details of jointly held shares, share transfer, etc.			

Advice: Please ensure that the remarks regarding a shareholder are stated in the correct "Remarks" box for that shareholder.

B7. Incorrect indication that shares are jointly held

[Schedule 1 / Schedule 2 of Form NAR1]

Sample of error:

表格 Form NAR1		附表一 Schedule 1	
(非上市公司適用 FOR NON-LISTED COMPANY)		商業登記號碼 Business Registration Number	
本申報表的結算日期 Date to which this Return is Made Up		12345678	
27	12	2023	
日 DD	月 MM	年 YYYY	
非上市公司的成員詳情 (第 14 項) Particulars of Member(s) of a Non-listed Company (Section 14) <small>(有股本的非上市公司可填報此頁。如超過兩名成員，或超過一類股份，可另加附表一。另外，公司可選擇以電腦光碟或磁碟機等多功能光碟提供成員詳情。 Non-listed company having a share capital can complete this page. If there are more than 2 members, or if there is more than one class of shares, please use additional Schedule 1. Alternatively, the company can choose to provide particulars of members in the form of CD-ROM or DVD-ROM.)</small>			
截至本申報表的結算日期的成員詳情 Particulars of Member(s) as at the Date to which this Return is Made Up			
股份類別 Class of Shares	Ordinary	此類別股份的已發行總數 Total Number of Issued Shares in this Class	10000
1 中文姓名 / 名稱 Name in Chinese	陳大文		持有股份數目 No. of Shares Held
英文姓名 Name in English	CHAN	TAIMAN	10
或 OR	姓氏 Surname	名字 Other Names	<input checked="" type="checkbox"/> 股份是聯名持有 Shares are Jointly Held
英文名稱 Name in English			(如適用，請加 / 號 Please tick if applicable.)
地址 Address	室 / 樓 / 座等 Flat / Floor / Block etc.	FLAT A 35/F	
	大廈 Building	ABC BUILDING	
	街道 / 園英 / 地段 / 村等 Street / Estate / Lot / Village etc.	2000 KING'S ROAD	
	區 / 市 / 省 / 州 / 郵遞區號等 District / City / Province / State / Postal Code etc.		
	國家 / 地區 Country / Region	HONG KONG	
備註* Remarks*	Missing remarks if shares are held jointly		
<small>*例如聯名持有股份、股份轉讓等的詳情。For example, details of jointly held shares, share transfer, etc.</small>			
2 中文姓名 / 名稱 Name in Chinese	周美美		持有股份數目 No. of Shares Held
英文姓名 Name in English	CHOW	MAY	10 X
或 OR	姓氏 Surname	名字 Other Names	<input checked="" type="checkbox"/> 股份是聯名持有 Shares are Jointly Held
英文名稱 Name in English			(如適用，請加 / 號 Please tick if applicable.)
地址 Address	室 / 樓 / 座等 Flat / Floor / Block etc.	FLAT C 42/F	
	大廈 Building	XYZ BUILDING	
	街道 / 園英 / 地段 / 村等 Street / Estate / Lot / Village etc.	1000 QUEEN'S ROAD CENTRAL	
	區 / 市 / 省 / 州 / 郵遞區號等 District / City / Province / State / Postal Code etc.	CENTRAL	
	國家 / 地區 Country / Region	HONG KONG	

Advice: (i) Shares that are jointly held refers to the shares held by a person **jointly** with one or more persons. Please refer to the Register of Members of the company to identify whether the shareholders are joint shareholders.

(ii) As to how to fill in particulars of joint shareholders, please refer to **Example 6** in the “Examples on how to complete Schedule 1 (Particulars of Member(s) of a Non-listed Company) and Schedule 2 (Particulars of Member(s) of a Listed Company) to Form NAR1” which is available on the Companies Registry’s website (www.cr.gov.hk) under the “Forms > Specified Forms” section.

Other information in annual returns

B8. Inconsistency in Business Nature reported

[Section 3 of P. 1 of Form NAR1]

The code and description of the business nature reported in the form are inconsistent and do not follow the categories set out in the “List of Code and Description of Business Nature” on the Registry’s website.

Sample of error:

CR
公司註冊處
Companies Registry

周年申報表
Annual Return

表格 Form NAR1
商業登記號碼
Business Registration Number
88888888

註 Note

1 公司名稱 Company Name
GREAT RICH SUCCESS LIMITED 大展鴻圖有限公司

2 商業名稱(如有的話) Business Name (If any)

3 公司類別 Type of Company
請在適用的空格內加上 ✓ 號 Please tick the relevant box
 私人公司 Private company 公眾公司 Public company 擔保有限公司 Company limited by guarantee

9 經營業務性質 Business Nature
編碼 Code: Restaurant 描述 Description

10 4 本申報表的結算日期 Date to which this Return is Made Up
24 01 2024
日 DD 月 MM 年 YYYY

11 5 隨本表格交付的財務報表所涵蓋的會計期 Period Covered by Financial Statements Delivered with this Form
(私人公司無需填報此項 A private company needs not complete this section)

List of Code and Description of Business Nature – correct code and description:

	053	郵政及運遞活動	Postal and courier activities
I	住棧及膳食服務活動 Accommodation and food service activities	本行業包括提供短期性住宿服務予旅客，及餐飲服務予顧客即時享用。	This industry includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption.
	055	短期住宿活動	Short term accommodation activities
	056	餐飲服務活動	Food and beverage service activities
J	資訊及通訊 Information and communications	本行業包括資訊與文化產品的製作及發行，以及提供傳送或發行這些產品及資料的方法，亦包括廣播、通訊、資訊科技活動、資料處理及其他資訊服務活動。	This industry includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products as well as data. Also included are broadcasting, communications and information technology activities, as well as the processing of data and other information service activities.
	058	出版活動	Publishing activities

Advice: (i) Please provide the code as well as the description of the business nature.

(ii) Please provide the code and description in accordance with the categories of business nature set out in the “List of Code and Description of Business Nature” available on the Registry’s website.

B9. Incorrect number of pages of Continuation Sheet(s)

[P. 8 of Form NAR1]

In the previous version of Form NAR1, if a company has more than one director, the particulars of the other directors should be reported in Continuation Sheet B. For example, if a company has two directors, the second director should be reported in Continuation Sheet B. In this case, one page of Continuation Sheet B should be attached to the form and “1” should be stated in the box for number of pages of Continuation Sheet B.

However, in the **latest version** of Form NAR1, the particulars of the other directors should be reported in **Continuation Sheet C** instead. It is noted that, while companies can always attach the correct Continuation Sheet C to the form, they always state the number of pages of Continuation Sheet in an incorrect box.

Sample of error:

members of the company.

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提示 Advisory Note
所有公司董事均應閱讀公司註冊處編制的《董事責任指引》，並熟悉該指引所概述的董事一般責任。

While “1” page of Continuation Sheet B is reported here,
1 page of Continuation Sheet C is actually attached to the form instead of a Continuation Sheet B

本申報表包括下列續頁/附表 This Return includes the following Continuation Sheet(s)/Schedule(s)

	續頁 Continuation Sheet(s)					附表一 Schedule 1	附表二 Schedule 2
	A	B	C	D	E		
頁數 Number of pages		1					

Advice: Please ensure that the number of pages of Continuation Sheet(s) attached to the form is stated in the correct box(es) provided.

The above advice is given for general reference only and should not be regarded as a substitute for legal advice. The Companies Registry will consider each individual case with respect to the facts and circumstances of the case.

In cases of doubt, presentors should obtain legal advice to ensure proper compliance with the requirements under the Companies Ordinance.