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HONG KONG COMPANY

Type of Entity:	Limited private company
Type of law:	English Common Law with Hong Kong's Company Ordinance
Shelf company availability:	Yes
Incorporation time frame:	6-7 Days
Minimum Government fees:	USD\$320
Regular Corporate Income Tax:	16.5%
Double Tax Treaty access:	Yes
Minimum issued share capital :	None (but it is advisable to start with a minimum of HK\$10,000)
Minimum paid up share capital on incorporation:	None
Minimum number of Shareholders required:	One
Bearer Shares:	No
Nominee Shareholders Permitted:	Yes
Minimum number of directors:	One (must be a natural person)
Corporate directors permitted:	Not advisable
Local directors required:	No
Local meeting required :	No
Company secretary required :	Yes (must be either a Hong Kong corporate or an individual who is a Hong Kong resident)

General Meetings of Shareholders:	Yes, annually
Local Registered office required:	Yes
Tax residence to benefit from Tax Treaty network:	Based on incorporation in Hong Kong.
Exchange Control:	No exchange control regulations - may conduct business in any currency
Disclosure of beneficial owner to Company Registrar:	Yes, (required to create and maintain a significant controllers register. The register will not be publicly available but should be open for inspection by law enforcement officers upon demand.)
Government register of directors:	Yes
Annual return:	Yes (must be filed with the Companies Registrar)
Submission of accounts:	Companies are required to submit their accounts together with the tax computation to the Inland Revenue Department
Audit:	Yes

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