



**PENA LIMITED**

**HONG KONG**

**COMPANY SECRETARY TARIFFS**

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## I. COMPANY INCORPORATION BASIC PACKAGE (6-7 working days)

<ul style="list-style-type: none"><li>→ Company name search &amp; Documents writing (NNC1 + Articles of Association).</li><li>→ Certificate of Incorporation.</li><li>→ Business Registration Certificate.</li><li>→ Share certificates.</li><li>→ 1 year Office Registered address parking service (to receive the Hong Kong administration mails only).</li><li>→ 1 year Company Secretary parking legal basic service.</li><li>→ 1 year Significant Controllers Register keeping and update.</li><li>→ 1 year statutory docs + share(s) certificate(s) keeping in Hong Kong (mandatory).</li><li>→ 1<sup>st</sup> Quarterly Report of Employment and Vacancies Returns filling Assistance.</li></ul>	<p><b>HK\$ 8,380</b></p> <p>US\$ 1,088</p> <p>€ 942</p>
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## II. SHELF READY MADE COMPANY PACKAGE (1-3 working days)

<ul style="list-style-type: none"><li>→ Company Articles of Association (AA).</li><li>→ Certificate of Incorporation.</li><li>→ Business Registration Certificate.</li><li>→ Share certificates.</li><li>→ 1 year Office Registered address parking service (to receive the Hong Kong administration mails only).</li><li>→ 1 year Company Secretary parking legal basic service.</li><li>→ 1 year Significant Controllers Register keeping and update.</li><li>→ 1 year statutory docs + share(s) certificate(s) keeping in Hong Kong (mandatory).</li><li>→ 1st Quarterly Report of Employment and Vacancies Return filling Assistance.</li><li>→ Share transfer registration + Stamp Duty payment (Inland Revenue Department).</li><li>→ Director(s) resignation/nomination registration at Companies Registry.</li></ul>	<p><b>From</b></p> <p><b>HK\$</b></p> <p><b>10,760</b></p> <p>US\$ 1,398</p> <p>€ 1,209</p> <p>for less than 3 month old companies</p>
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1 year old aged companies from HKD 20,000 (if available)

2 years old aged companies from HKD 40,000 (if available)

3 years old aged companies from HKD 60,000 (if available)

Old company compliant with opened and alive corporate bank account from HKD 154,000 (if available)

### III. COMPANY SECRETARIAL SERVICES

SERVICES	US\$	HK\$
→ Annual Business Registration fee	300	<b>2,250</b>
→ Certificate of incorporation fee*	227	<b>1,720</b>
→ Incorporation service	156	<b>1,200</b>
→ Annual fee for local office registered address parking	149	<b>1,150</b>
→ Annual fee for local legal corporate Company Secretary parking service	149	<b>1,150</b>
→ Annual fee for Significant Controllers Register keeping and update	149	<b>1,150</b>
→ Statutory docs and shares certificate(s) keeping in Hong Kong	27	<b>200</b>
→ Company chops (company seal and chops)	65	<b>500</b>
→ Filing fee for the Annual Business Registration	47	<b>360</b>
→ Annual fee for Individual Nominee Director*	Up 12,000	<b>Up 92,400</b>
→ Annual fee for Individual Nominee Shareholder	Up 3,600	<b>Up 27,720</b>
→ Nominee service guaranty deposit	10,000	<b>77,000</b>
→ Annual charge for employer's return and relevant matters	200	<b>1,540</b>
→ Yearly accounting and audit handling (/company)	160	<b>1,200</b>
→ Filing fee for auditor's report and tax return, exclusive of auditing fee (For dormant accounts, auditing fee depends on the activity of the company)	Up 200	<b>Up 1,500</b>
→ Certification of document by Public Notary / document	Up 265	<b>Up 2,000</b>
→ Legalization of one document by Apostille at Supreme Court	Up 100	<b>Up 750</b>
→ Certification of one document by CPA	100	<b>770</b>
→ Certificate of Continuing Registration	200	<b>1,540</b>
→ Letter of appointment of officers	50	<b>385</b>
→ Written Resolution for change of shareholding/director/company secretary	120	<b>925</b>
→ Transfer of shares	120	<b>925</b>
→ Allotment of shares	120	<b>925</b>
→ Increase of capital handling (excluding stamp duty)	200	<b>1,540</b>
→ Issue of share certificates, each	30	<b>231</b>
→ Change of company name (do not include AA reprinting)	200	<b>1,540</b>

→ Certificate of Incumbency	200	<b>1,540</b>
→ Change of registered address	160	<b>1,230</b>
→ Change of Director (resignation/nomination)	160	<b>1,230</b>
→ Hong Kong corporate bank account opening appointment booking (all Directors, Shareholders and Beneficial Owners must be present in Hong Kong)	quote	<b>quote</b>
→ Service fee per set of Apostille of company documents certified true copy (CI, BR, NNC1, AA) to open bank account in overseas ± 5 working days (La Hague convention 05/10/1961)	320	<b>2,465</b>
→ Hong Kong Company De-registration (Criteria: ceased business; no outsider liability; no outstanding liability to government, both in money and in document filing, e.g. tax return; director to guarantee meeting criteria and keep record for future purpose).	1,600	<b>12,320</b>
→ Hong Kong Company voluntary winding-up (Condition: Approved and initiated by directors; Financially in-solvent; Not via court proceeding; Liquidator appointed by directors or by creditors)	Up 6,000	<b>Up 45,000</b>
→ Hong Kong Company Creditor Compulsory winding-up (Condition: Initiated by creditors; Financially in-solvent; Court proceeding; Provisional / Liquidator appointed by court)	Quotation	<b>Quotation</b>
→ Transfer of Hong Kong company out of our administration	300	<b>2,310</b>
→ Transfer of Hong Kong company to our administration	300	<b>2,310</b>
→ Basic mail forwarding (3 letters/year, max 20g/letter)	48	<b>360</b>
→ Virtual office Monthly mail handling and forwarding (postage costs > HK\$ 180/year, will be invoiced if reached). 3 free fax reception/year included.	1,200	<b>9,240</b>
→ Mail handling and forwarding		<b>Cost + 30% + 50</b>
→ Scan Service: every 1 to 10 sheets, and send to appointed email account	6,5	<b>50</b>
→ Scan Service: every 11 to 20 sheets, and send to appointed email account	13	<b>100</b>
→ Hong Kong Phone number (call answering service)	quotation	<b>Up 20,000</b>
→ Company kit (Green Box) forwarding	Quotation	
→ Company Secretary secretarial service hourly fee	48	<b>360</b>
→ Company Legal documents hosting in Hong Kong (storage 1 year)	95	<b>720</b>
→ Green Box Storage & Management in our office (1 year; 12 hours)	1,200	<b>9,240</b>
→ Bank account update assistance (cost of CTC copies not included)	240	<b>1,850</b>

\* Subject to change by Business Registration Department.

#### IV. NOMINEE DIRECTOR SERVICE

Hong Kong jurisdiction require the declaration of the company's directors and shareholders for public records. Both Nominee Shareholders and Nominee Directors are important in keeping your personal information private.

##### Relation with a Nominee Director

A Nominee Director would represent the director of the company and will be used for security reasons to protect the personal information of the true director. A contracted Nominee Director will only disclose the necessary information such as ID and passport numbers without you having to share what you do not want to. Control of your business activities, bank accounts, and other managerial endeavours are still entitled to you and will not be hindered by the Nominee Director whose role is restricted to that of company incorporation.

##### Power of Attorney

Rights to your company will be protected by Power Of Attorney. This certifies your full management of the company while the Nominee Director only represents you. All actions made by the Nominee Director will be under this contract until it expires, upon which all rights revert solely back to you.

##### Opening Corporate Bank Accounts

The Nominee Director can not open remotely for beneficial owners any corporate bank account.

All Beneficial Owners and Shareholder holding 10% or more shares must be present at corporate bank account appointment in Hong Kong. By the end of the transaction, the Nominee Director will have no knowledge of your corporate bank account numbers and passwords.

<b>PRESENCE TO CORPORATE BANK ACCOUNT OPENING</b>	<b>US\$</b>	<b>HK\$</b>
Presence to any corporate bank account opening of your choice in Hong Kong (must be booked 3 weeks: 21 days in advance); fee/appointment.	<b>2,000</b>	<b>15,400</b>
Presence to any corporate bank account opening of your choice in Singapore (must be booked 3 weeks: 21 days in advance); fee/appointment.	<b>3,000</b>	<b>23,100</b>

#### INDIVIDUAL NOMINEE DIRECTOR SERVICES OFFERS

Individual Nominee Director fee is invoiced depending amount of Company turn over & profits stated in yearly accounting, audit and Profits Tax return form.

Basic fee is first invoiced.

Final fee is invoiced when Company turn over & profits is transmitted by Auditor and should be settled within 7 days from final invoice settlement request.

Individual Director Nominee Service include:

→ Individual Director Nominee Service to keep Identity privacy on Public Registers;

→ Review and Signature of Yearly accounting and Audit report if no issue(s).

<b>INDIVIDUAL NOMINEE DIRECTOR SERVICES FEES</b>	<b>US\$</b>	<b>HK\$</b>
Company turn over & profits < HKD 3,500,000. (Basic)	<b>12,000</b>	<b>92,400*</b>
Company turn over & profits < HKD 20,000,000. (Bronze)	<b>36,312</b>	<b>279,600*</b>
Company turn over & profits > HKD 20,000,000 < HKD 30,000,000. (Silver)	<b>48,000</b>	<b>369,600*</b>
Company turn over & profits > HKD 30,000,000 < HKD 50,000,000. (Gold)	<b>60,000</b>	<b>462,000*</b>



Company turn over & profits > HKD 50,000,000 : fee + 0,4% on profits (Platinum)	<b>60,000</b> + 0,4%	<b>462,000*</b> + 0,4%
Full Nominee service, no hidden Director Beneficial Owner. (Diamond)	<b>150,000</b> + 0,4%	<b>1,155,200</b> + 0,4%
Contract signature on behalf of company's UBO (real hidden Director)	<b>12,000</b>	<b>92,400</b>

\*Individual Nominee Director service is provided for registration purpose only and fee does not include any administrative service fee for carrying out duties of the real individual Nominee Director.

## V. NOMINEE SHAREHOLDER SERVICE

### Nominee Shareholder

A Nominee Shareholder would represent a Shareholder of the company and will be used for security reasons to protect the personal information of the actual Shareholder.

A contracted Nominee Shareholder will disclose the necessary information such as ID and passport numbers without you having to share what you don't want to.

### Declaration of Trust

Contracting a Nominee Shareholder requires you to protect your rights to your shares with Nominee Shareholder issuing a Declaration of Trust free of loopholes to you that certifies your full ownership of your shares while the nominee represents you.

INDIVIDUAL NOMINEE SHAREHOLDER SERVICES	US\$	HK\$
Individual Nominee Shareholder* Start-up offer service 1 year + Declaration of Trust + annual company general meeting	<b>6,000</b>	<b>46,200</b>
Individual Nominee Shareholder* Basic offer service 1 year + Declaration of Trust + annual company general meeting per Shareholder	<b>12,000</b>	<b>92,400</b>
Declaration of Trust	<b>400</b>	<b>3,080</b>
Preparation of minutes of general meeting of shareholders	<b>150</b>	<b>1,155</b>
Nominee Service charging on job basis (Execution of any duty / hour)	<b>300</b>	<b>2,310</b>
Attendance of meeting out of our office in Hong Kong (3 hours)	<b>1,000</b>	<b>7,700</b>

\*Nominee Shareholder service is provided for registration purpose only and the charge does not include any administrative service fee for carrying out the duty of Nominee Shareholder.

## VI. ACCOUNTING AND AUDIT

Contact us for quotation.

Bookkeeping monthly basic service starts from HK\$ 1,200 (€ ±150; US\$ ±160)

Basic monthly accounting starts from HK\$ 1,200 (€ ±150; US\$ ±160).

PENA LIMITED yearly accounting, audit and tax return filling schedule management: HKD 1,200 (€ ±150; US\$ ±160).

Yearly accounting (±45 writings), audit and tax return filling: from HKD 6,000 (€ ±750; US\$ ±800)

## VII. COMPANY WINDING UP

The process of closing down a company is referred to as “liquidation” in common terms. Companies can be liquidated either by “Deregistration” or “Winding Up”.

Deregistration is a relatively simple, and quick procedure for dissolving defunct private companies who meet certain specific requirements. Winding up is the process of appointing a liquidator who will settle the accounts, pay off the company’s debts (if any), liquidate the assets of a company and distribute the surplus assets (if any) to members, ensuring that the company is completely dissolved.

### A. DEREGISTRATION

#### Requirements

The company must be a solvent private company incorporated under the Hong Kong Companies Ordinance, other than those companies specified in [section 291AA\(16\)](#) or registered under [Part XI](#) of the Companies Ordinance, and must meet the following requirements:

- All the members of the company agree to the deregistration;
- The company has never commenced business or operation, or has ceased to carry on business or ceased operation for more than 3 months immediately before the application;
- The company has no outstanding liabilities;
- It has obtained a written notice of no objection from the Commissioner of Inland Revenue.

The whole process will be completed within 5 months.

#### Deregistration costs

We offer Hong Kong deregistration services as a package for **HK\$ 15,000** including:

1. Fee for application of Notice of No Objection for Deregistration of a Defunct Company (HK\$ 270 paid to the Inland Revenue Department).
2. Fee for application for Deregistration of a Defunct Solvent Private Company (HK\$ 420 paid to the Companies Registry).
3. Our deregistration service charges for:
  - a. Reviewing corporate documents and tax filing history to ascertain deregistration requirements have been met.
  - b. Preparation of board meeting minutes and other documents for application of deregistration.
  - c. Application for Notice of No Objection for Deregistration of a Defunct Company to the Inland Revenue Department.
  - d. Application for deregistration with the Companies Registry.

#### Please remember

For active companies (with opened bank accounts), when applying for Notice of No Objection to a Company Being Deregistered, you may be requested to submit the Audit report, Profit tax return, Business Registration fee (the business registration fee must be paid up to and including the year in which the business has ceased) and/or annual return.

Our standard deregistration service as quoted above does not include these services, which therefore would be charged separately

### B. WINDING UP

There are two paths to winding up a company in Hong Kong.

#### 1. Voluntary winding up

Voluntary winding up of a Hong Kong company can be initiated either by shareholders or creditors.

A voluntary winding up of a company can be carried out if the directors believe that the company will be able to pay its debts, in full, within 12 months after the commencement of the winding up.

The directors should proceed to appoint a provisional liquidator, who is generally a solicitor or professional accountant and must give his consent to act as the provisional liquidator in writing. The

notice of the appointment of the provisional liquidator and notice of the commencement of the winding up by virtue of delivery of the Declaration to the Companies Registry must be published in the Gazette within 14 days of the appointment of the provisional liquidator. The provisional liquidator must also notify the Companies Registry of his appointment within 14 days after the date of his appointment.

Effects of Voluntary Winding Up:

- With effect from the commencement of the winding up, the company must cease to carry on its business except insofar as it is required for the beneficial winding up.
- The directors' powers will cease, except under circumstances where the liquidator has resolved that the directors should continue to have such powers.
- Any transfer of shares is void unless made to, or sanctioned by the liquidator, and the status of the members cannot be altered.

## 2. Compulsory Winding Up

The most common circumstances under which a Hong Kong Court can order a compulsory winding up of a company in Hong Kong are:

- The company is unable to pay a debt of HKD 10,000 or above.
- The court is of the opinion that it is just and equitable that the company should be wound up.
- The company has by special resolution resolved that the company be wound up by the court.

Once a winding-up petition is filed in the court, the winding-up of the company shall be deemed to commence and a court hearing will take place. At the hearing, the court will make a winding up order (if it deems fit) and the Official Receiver becomes the provisional liquidator (unless a provisional liquidator has already been appointed prior to the making of the winding-up order), until a liquidator is appointed. The provisional liquidator will take over control of the company including its assets and accounting records and will proceed to investigate the company's affairs.

If the property of the company is not likely to exceed in value HKD 200,000, the provisional liquidator is appointed as the liquidator. If the property of the company is likely to exceed in value HKD 200,000, the provisional liquidator will hold meetings of creditors and contributories for the purpose of appointing a liquidator and a committee of inspection. The liquidator continues to investigate the company's affairs, realises and disposes off the company's assets and pays dividend to the creditors (if possible). Once the company's affairs are completely wound up, it will be dissolved.

Effects of Compulsory Winding Up

- Once a winding-up petition is filed in the court, the winding-up of the company shall be deemed to commence.
- Once the winding up commences any disposition of the property of the company, including any transfer of shares or alteration in the status of the shareholders of the company, unless the court orders otherwise, is void.
- The company or any creditor or shareholder may apply to the court to stay or restrain any pending action or proceeding against the company.
- If the petitioner believes that the assets of the company are in jeopardy, he may apply to the court, after the filing of the winding-up petition, for the appointment of a provisional liquidator to safeguard the assets of the company prior to the hearing of the petition.

Winding up fees starts from **HK\$ 45,000**: ask us for quotation.