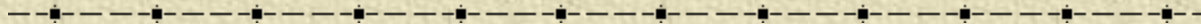


# Company Incorporation

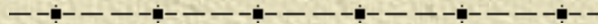
## Presentation to Hong Kong Council of Social Service



William Po

Proprietor

William Po & Co. C.P.A (Practising)



14 December 2016

# Legal Entities:- profit making or non profit making

— ■ — ■ — ■ — ■ — ■ — ■ — ■ — ■ — ■ — ■ —

— ■ — ■ — ■ — ■ — ■ — ■ —

# Profit making:-

---

- ✦ Proprietorship, ▶
- ✦ partnership, or ▶
- ✦ a company limited by shares



# Non profit making:-

---

✧ society, ►

✧ a company limited by guarantee, ►

✧ branch of a foreign corporation, ►

✧ trust, or

✧ statutory bodies

# Incorporation

---

- ✦ profit making: company limited by shares,  
and ▶
- ✦ non profit making: company limited by  
guarantee

# Profit making:

---

- ✦ Director's salary,
- ✦ dividend, and
- ✦ distribution of assets after satisfying all liabilities on winding up.



# Non profit making:

---

- ✦ Director(s) may or may not draw salary,
- ✦ cannot distribute assets on winding up, and
- ✦ no dividend to be declared.

# Charities

---

- ✧ on top of the requirements of being a non profit making company,
- ✧ Directors cannot draw salary,
- ✧ Charities are those entities that have been granted charitable institutions status under Section 88 of the Inland Revenue Ordinance. ▶
- ✧ They may be in the form of societies, company limited by guarantee, branch of a foreign corporation, trusts or statutory bodies.



# Process of incorporation:-

---

- ✦ decide on the nature of company – for profit or not for profit,
- ✦ the funding requirements by funders – can a society apply for funding, or need an incorporated entities

# Process of incorporation:- (Con't)

---

- ✦ name search, ►
- ✦ object clauses required for charity application ►
- ✦ details of Articles of Association
- ✦ print Articles of Association, ►
- ✦ have it submitted and pay the required fee,

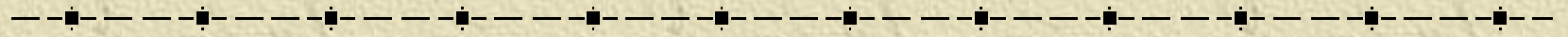
# Process of incorporation:- (Con't)

---

- ✦ then it takes around one week for incorporating a company limited by share, and
- ✦ around one month for a company limited by guarantee.



# Time required:



- ✦ Process of applying for charitable institution status required 5 months at least.

# Terms in Articles of Association:-

---

- ✦ Companies limited by shares: 1 Director, 1 Shareholder can be the same person.
- ✦ Companies limited by guarantee:  
2 Directors and 1 member are the minimum requirement.
- ✦ number of members to be admitted,

# Terms in Articles of Association:- (Con't)

---

- ✦ number of officers at the Executive Committee
- ✦ quorum for General Meetings & ExCom Meeting
- ✦ tie in voting



# Companies Maintenance

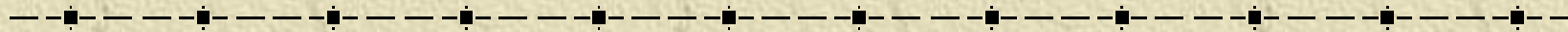
---

## 1. Important filing requirements:

- ◆ companies limited by shares: Anniversary Date of Incorporation, ►
- ◆ companies limited by guarantee: within nine months plus 42 days of financial year end ►

## 2. AGM

## 3. Registers



~The End~



正本  
ORIGINAL

複本  
DUPLICATE

表格 2  
FORM 2  
《商業登記條例》(第 310 章)  
BUSINESS REGISTRATION ORDINANCE (Chapter 310)  
《商業登記規例》  
BUSINESS REGISTRATION REGULATIONS  
商業/分行登記證  
Business/Branch Registration Certificate



業務/法團所用名稱  
Name of Business/  
Corporation

業務/分行名稱  
Business/  
Branch Name

\*\*\*\*\*  
\*\*\*\*\*

地址  
Address

HK

業務性質  
Nature of Business

MARKETING COMMUNICATIONS

法律地位  
Status

INDIVIDUAL

生效日期  
Date of Commencement

屆滿日期  
Date of Expiry

登記證號碼  
Certificate No.

登記費及徵費  
Fee and Levy

06/08/2009

05/08/2010

-000-08-09-0

\$450

(登記費 FEE = \$ 0)  
(徵費 LEVY = \$450)

請注意下列《商業登記條例》的規定 (SEE OVERLEAF FOR ENGLISH VERSION)

第 6(6) 條規定就任何業務發出商業登記證或分行登記證，不得當作隱含以下意思：有關該業務或經營該業務的人或受僱於該業務的僱員的任何法律規定已獲遵從。

第 7(2) 條規定任何經營業務人士，倘在現有商業登記證期滿後未有收到繳款通知書，須於 1 個月內以書面通知稅務局局長。

第 8 條規定凡申請登記表格內所列業務詳情有任何變更時或凡某項業務經已結束，任何經營有關業務的人或任何在結束前經營該項業務的人須於該變更發生時或該項業務結束時起計 1 個月內，以書面通知局長。

第 12 條規定各業務須將其有效的商業登記證或有效的分行登記證於每一營業地點展示。

第 15(1) 條規定對觸犯本條例者可施行的罰則，包括罰款 \$5,000 及監禁 1 年。

第 21 條規定須將收取徵費所得的全部款項撥付破產欠薪保障基金。

繳款時請將此商業登記證及繳款通知書完整交出。在付款後，本繳款通知書方成為有效的商業登記證。

PLEASE PRODUCE THIS CERTIFICATE AND DEMAND NOTE INTACT AT TIME OF PAYMENT. THIS DEMAND NOTE WILL ONLY BECOME A VALID BUSINESS REGISTRATION CERTIFICATE UPON PAYMENT.

機印所示登記費及徵費收訖。(請參閱背頁繳款辦法所載內容)

RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES. (Please see payment instructions overleaf.)

\*20201 07/08/09 56838151 229093 CHQ

\$450.00

S

L.R.D.B. 表格第 101B 號 (8/2007)  
L.R.D.B. 101B (8/2007)



正本  
ORIGINAL

XXXXXX  
XXXXXXXXXX

表格 2  
FORM 2  
《商業登記條例》(第 310 章)  
BUSINESS REGISTRATION ORDINANCE (Chapter 310)  
《商業登記規例》  
BUSINESS REGISTRATION REGULATIONS  
商業 / XXX 登記證  
Business / XXX Registration Certificate



業務/法團所用名稱  
Name of Business/  
Corporation

業務/分行名稱  
Business/  
Branch Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

地址  
Address

/F

NT

業務性質  
Nature of Business

CONSULTANT

法律地位  
Status

PARTNERSHIP

生效日期  
Date of Commencement

編滿日期  
Date of Expiry

登記證號碼  
Certificate No.

登記費及徵費  
Fee and Levy

18/02/2001

17/02/2002

-000-02-01-6

\$2,250

請注意下列《商業登記條例》的規定 (SEE OVERLEAF FOR ENGLISH VERSION)

第 6(6) 條規定就任何業務發出商業登記證或分行登記證，不得當作隱含以下意思：有關該業務或經營該業務的人或受權於該業務的權利的任何法律規定已獲遵從。

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第 21 條規定須將收取徵費所得的全數款項撥付撥充失業保險基金。

繳款時請將此商業登記證及繳款通知書完整交出，在付款後，本繳款通知書方成為有效的商業登記證。

PLEASE PRODUCE THIS CERTIFICATE AND DEMAND NOTE INTACT AT TIME OF PAYMENT. THIS DEMAND NOTE WILL ONLY BECOME A VALID BUSINESS REGISTRATION CERTIFICATE UPON PAYMENT.

繳印所示登記費及徵費收訖。(請參閱背頁繳款附註所載內容)

RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES. (Please see payment instructions overleaf.)

18/02/01 29/01/01 51803126 812463 CHQ

\$2,250.00 \$

IRDB 101 (2/2000)



SOCIETIES ORDINANCE  
(SECTION 5A(1), CHAPTER 151)

社團條例  
(香港法例第151章第5A(1)條)

CERTIFICATE OF REGISTRATION OF A SOCIETY  
社 團 註 冊 證 明 書

*It is hereby certified that the society known as*  
茲 證 明 名 為

\_\_\_\_\_  
(Name of society) (社團名稱)

of

\_\_\_\_\_  
TSING YI, N.T.

地址在

\_\_\_\_\_  
(Address of society) (社團地址)

之社團

*is registered in accordance with the provisions of section 5A(1) of the Societies Ordinance.*  
已 按 照 社 團 條 例 第 5A(1) 條 之 規 定 註 冊 。

*Dated this 23rd day of August, 2007*  
二 零 零 七 年 八 月 二 十 三 日



\_\_\_\_\_  
( Ms LO Wai-ming, Vivian )

*Assistant Societies Officer*  
助 理 社 團 事 務 主 任 羅 慧 明

REF.CP/LIC/SO/19/



THE COMPANIES ORDINANCE (CAP.622)

COMPANY LIMITED BY GUARANTEE

WITHOUT A SHARE CAPITAL

ARTICLES OF ASSOCIATION

OF

**1. Name**

The name of the company is  
(the "Association").

**2. Interpretation**

**3. Objects**

(1) The objects of the Association are:

- (a) for the relief of poverty, to provide relief and humanitarian aid to mitigate the destructions of natural disasters in disadvantaged areas and strengthen the resilience of affected people and communities in China and the Asian region;
- (b) to alleviate poverty and improve living conditions of marginalized workers by providing financial or other assistance, aiming for a decent working condition and sustainable livelihood in Hong Kong, China and the Asian region;
- (c) for the advancement of education and on a non-profit making basis, to build the capacity of service providers and marginalised workers on vocational training, skills enhancement, job market requirements, social and health protection to increase the employability of the workers;
- (d) for the advancement of education and on a non-profit making basis, to promote civic education and to provide training to the public and relevant stakeholders in order to raise their awareness on the issues of poverty, work, consumerism and sustainable development;
- (e) for relief of poverty in Hong Kong, China and Asian countries, to create social harmony by establishing dialogue and partnership between workers, companies and government agencies in resolving the issues of poverty and work;
- (f) in furtherance of objects of the Association but not otherwise, to undertake research on poverty and work, and to help shape the breadth and depth of public awareness and so to provide well-founded and reasoned argument on issues as stated above, and to publicize the result so as to provide objective and balanced information to the public;



No. F131  
編號



COMPANIES ORDINANCE  
(CHAPTER 32)

香港法例第 32 章  
公司條例

CERTIFICATE OF REGISTRATION  
OF OVERSEA COMPANY

海外公司登記證明書

\*\*\*

I hereby certify that  
本人謹此證明

INVESTMENTS LIMITED

which was incorporated in **British Virgin Islands**  
是在 英屬維爾京群島

is registered in Hong Kong under Part XI of the Companies Ordinance.  
註冊成立，並根據香港公司條例第 XI 部在香港登記。

Issued by the undersigned on 26 February 2004.

本證明書於二〇〇四年二月二十六日簽發。

MISS I. POON  
.....  
for Registrar of Companies  
Hong Kong  
香港公司註冊處處長  
(公司註冊主任 潘敏思 代行)



No. \_\_\_\_\_  
編號

## CERTIFICATE OF INCORPORATION

### 公司註冊證書

\*\*\*

I hereby certify that  
本人謹此證明

LIMITED  
有限公司

is this day incorporated in Hong Kong under the Companies Ordinance  
於本日在香港根據《公司條例》(第32章)

(Chapter 32) and that this company is limited.  
註冊成為有限公司。

Issued on

本證書於 年 月 日發出。

Ms. Fanny Wing-chi LAM

for Registrar of Companies  
Hong Kong

香港公司註冊處處長  
(林詠芝 代行)

Note 註：

Registration of a company name with the Companies Registry does not confer any trade mark rights or any other intellectual property rights in respect of the company name or any part thereof.  
公司名稱獲公司註冊處註冊，並不表示獲授予該公司名稱或其任何部分的商標權或任何其他知識產權。



稅務局  
香港灣仔告士打道 5 號  
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER  
5 GLOUCESTER ROAD, WAN CHAI,  
HONG KONG.

網址 Web site: (<http://www.ird.gov.hk>)

來函請寄「香港郵政總局信箱 132 號稅務局局長收」  
ALL CORRESPONDENCE SHOULD BE ADDRESSED TO-  
COMMISSIONER OF INLAND REVENUE  
G.P.O. BOX 132, HONG KONG.

來函編號:

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼:

IR File No.:

電話 :  
Tel. No. : 2594 5300  
傳真號碼 :  
Fax No. : 2802 7625  
電郵 :  
E-mail : [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)

先生/小姐:

Dear Sir/Madam,

現 證 實 由 2 0 1 0 年 月 日 起  
This is to confirm that with effect from 2010

因 屬 公 共 性 質 的 慈 善 機 構 或 信 託 團 體 ,  
being a charitable institution or trust of a public character,

故 可 根 據 稅 務 條 例 第 八 十 八 條 獲 豁 免 繳 稅 。  
is exempt from tax under Section 88 of the Inland Revenue Ordinance.

稅務局局長

(葉岑燕霞代行)

(Mrs YIP SHAM Yin-har)

for Commissioner of Inland Revenue

2010年 月 日





No. \_\_\_\_\_  
編號

**CERTIFICATE OF INCORPORATION**  
**公司註冊證書**

\*\*\*

**I hereby certify that**  
本人謹此證明

**( the word 'Limited' being omitted by Licence granted by me ) is this day**  
〔 已獲發予特許證無須加入「有限公司」一詞〕於  
**incorporated in Hong Kong under the Companies Ordinance (Chapter 32),**  
本日在香港根據《公司條例》(第32章)註冊成為有限公司。  
**and that this company is limited.**

**Issued on** 2010 .  
本證書於二〇一〇年 月 日發出。

  
.....  
**Ms. Fanny Wing-chi LAM**  
**for Registrar of Companies**  
**Hong Kong**  
香港公司註冊處處長  
( 林詠芝 代行 )

**Note 註：**

Registration of a company name with the Companies Registry does not confer any trade mark rights or any other intellectual property rights in respect of the company name or any part thereof.  
公司名稱獲公司註冊處註冊，並不表示獲授予該公司名稱或其任何部分的商標權或任何其他知識產權。



Search ▼ Product ▼ Shopping ▼ About e-Search ▼ Logout ▼

Welcome!

System Clock: 09-MAR-2010 16:48:59 GMT +0800



## Company Name Search

Your Search: LEFT PARTIAL match with 'scotch'

Search Language: English

## Company Name Search Result

Displaying: Record 1 to 14 of 14 records. Jump to page 1 of 1

You may click the company name to display the Company Basic Information.

Name Type: 1-Corporate name; 2-Other name; 3-Approved name for carrying on business in H.K.

No.	CR No.	Company Name	Name Type (for Non-Hong Kong company)	Name Status	Company Active Status
1	1010146	SCOTCH & SODA (FAR EAST) COMPANY LIMITED	-	Current	Live
2	F0015043	SCOTCHBROOK ASSOCIATES INTERNATIONAL LTD.	1	Current	Live
3	0512480	SCOTCHBROOK-BSMB WORLDWIDE (HONG KONG) LIMITED	-	Old	Dissolved
4	0512480	SCOTCHBROOK-BSMG WORLDWIDE (HONG KONG) LIMITED	-	Current	Dissolved
5	0240267	SCOTCHBROOK COMMUNICATIONS LIMITED	-	Old	Dissolved
6	0262641	SCOTCH COMPUTER LIMITED	-	Old	Dissolved
7	0002080	SCOTCH DAIRIES LIMITED	-	Current	Dissolved
8	0352554	SCOTCH DRAGON TRADING LIMITED	-	Current	Dissolved
9	0095023	SCOTCH FLIGHT LIMITED	-	Current	Live
10	0142744	SCOTCH INVESTMENTS INTERNATIONAL LIMITED	-	Old	Dissolved
11	0142744	SCOTCH INVESTMENTS LIMITED	-	Current	Dissolved
12	0499080	SCOTCH SERVICES LIMITED	-	Current	Dissolved
13	0222932	SCOTCHTON LIMITED	-	Current	Live
14	0044694	SCOTCH WHISKY BROKERS LIMITED	-	Current	Dissolved

END OF RECORD

Please select the Order Type:



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HK\$140.00 plus additional handling charges for different delivery mode(\*)

(\*) Additional handling charges for different delivery mode will be shown when check out shopping cart.

Back to top

ICRIS\_Ver\_1\_0\_3\_Build\_04\_00

ICRIS CSC Companies Registry, The Government of the Hong Kong Special Administrative Region.





公司註冊處  
Companies Registry

## 周年申報表 Annual Return

(《公司條例》第107(1)條)  
(Companies Ordinance s. 107(1))

表格  
Form **AR1**

### 重要事項 Important Notes

- 填表前請參閱《填表須知》。  
請用黑色墨水列印。
- Please read the accompanying notes before completing this form.  
Please print in black ink.

公司編號 Company Number

### 1 公司名稱 Company Name

(註 Note 8)

### 2 商業名稱 Business Name

### 3 公司類別 Type of Company

請在適用的空格內加上 ✓ 號 Please tick the relevant box

☐ 有股本的私人公司  
Private Company having a share capital

☐ 其他  
Others

### 4 本申報表日期 Date of this Return

本申報表列載公司截至右列日期為止的資料  
The information in this return is made up to

日 DD	月 MM	年 YYYY
------	------	--------

(如屬有股本的私人公司，本申報表應列載截至公司成立為法團的周年日期的資料。如屬其他公司，所列載的資料則應截至公司周年大會日期或以代替周年大會的書面決議的日期為止。)

For a private company having a share capital, the information in this return should be made up to the anniversary of the date of incorporation. For other companies, the information should be made up to the date of the annual general meeting (AGM) or the date of written resolution passed in lieu of AGM.

### (註 Note 9) 5 註冊辦事處地址 Address of Registered Office

### (註 Note 10) 6 電郵地址 E-mail Address

### (註 Note 3) 提交人的資料 Presenter's Reference

姓名 Name:

地址 Address:

電話 Tel:

傳真 Fax:

電郵地址 E-mail Address:

檔號 Reference:

指明編號 2/2008 (修訂) (2008 年 7 月)  
Specification No. 2/2008 (Revision) (July 2008)

請勿填寫本欄 For Official Use



**LIMITED**  
**有限公司**

MINUTES OF THE ANNUAL GENERAL MEETING OF THE MEMBERS of the abovenamed  
Company held on \_\_\_\_\_ at \_\_\_\_\_ at \_\_\_\_\_

PRESENT: Ms. Chow  
Mr. Loke

**CHAIRMAN**

Ms. Chow acted as Chairman of the meeting.

**QUORUM**

It was NOTED THAT due notice of this meeting, together with accompanying documents, had been given to all Members who had in any event consented to short notice, and THAT a quorum was present and the Chairman declared the meeting duly convened and constituted.

**DIRECTORS' REPORT AND AUDITED ACCOUNTS**

It was tabled before the meeting the Audited Financial Statements for the year ended 31 December 2008, together with and the Directors' Report.

It was RESOLVED THAT the said Audited Financial Statements, together with the Reports of the Directors and Auditors thereon be and they are hereby received and adopted.

**DIRECTORS**

It was RESOLVED THAT all Directors retired and, being eligible, be re-elected Directors of the Company in accordance with the Articles of Association of the Company.

**AUDITORS**

It was RESOLVED THAT Messrs. \_\_\_\_\_ & Co., Certified Public Accountants, be and they are hereby re-appointed Auditors of the Company and to hold office until the conclusion of the next Annual General Meeting at a fee to be agreed with the Directors.

**END OF MEETING**

There being no further business, the meeting was declared adjourned.

\_\_\_\_\_  
Chow  
Chairman