

## 1. INTRODUCTION

The Cayman Islands Companies Law (the “Law”) imposes continuing obligations on all types of companies. Those companies which carry on business as trust companies, banks, company managers, insurance companies, insurance managers, mutual fund administrators and most mutual funds are subject to additional regulation governing those activities, details of which are available on request.

## 2. CORPORATE RECORDS

The Law prescribes certain documents and records that a company must maintain.

### 2.1 Register of Members

Every company must keep a Register of Members containing the names and addresses of the members of the company, the number of shares held by each member, the amount paid or agreed to be paid on the shares, the date on which each person became a member and the date on which each member ceases to be a member.

A company in default of complying with the requirement to maintain a Register of Members shall incur a penalty of five thousand dollars (CI\$5,000). Any director or manager of the company who knowingly and wilfully authorises or permits such default shall also incur a five thousand dollar (CI\$5,000) penalty.

An exempted company may, but is not required to, maintain one or more branch registers of such category or categories of members as the exempted company may determine. A branch register is deemed to be part of the exempted company's register of members and, as such, must be kept in the same manner in which a principal register is required to be kept. In addition, a copy of each branch register must be kept with the principal register.

## 1. 介绍

《开曼群岛公司法》（下称“《公司法》”）对所有类型的公司均规定了持续性责任。信托公司、银行、公司管理人、保险公司、保险管理人、互惠基金管理人及大部分互惠基金公司亦须遵守规管该等业务的其他法规，详细资料可于需要时向本所索取。

## 2. 公司记录

《公司法》规定公司必须保存若干文件和记录。

### 2.1 股东名册

每间公司都必须保存股东名册，其中须载明公司股东的姓名和地址；各股东持有的股份数目；就股份已支付或同意支付的金额；各自成为股东的日期及终止作为股东的日期。

未能遵守保存股东名册规定的公司须支付五千（5,000）开曼元的罚款。若公司的任何董事或经理在明知而故意的情况下授权或允许上述不合规行为，则亦须支付五千（5,000）开曼元的罚款。

豁免公司可（但非必须）保存豁免公司决定的一个或以上类别股东的一份或以上股东名册分册。股东名册分册被视为豁免公司股东名册的一部分，因此必须按股东名册总册的保存方式保存。此外，各股东名册分册的副本必须与股东名册总册一同保存。

An exempted company in default of the requirement to maintain a copy of the branch register or the requirement to make changes to the branch register will be liable to pay a five thousand dollar (CI\$5,000) penalty. Any director or manager of the company who knowingly and wilfully authorises or permits such default shall also incur the five thousand dollar (CI\$5,000) penalty.

A company must make available, at its registered office, the Register of Members and any branch register as may be required by service of an order or notice by the Tax Information Authority. A failure to comply with an order or notice of the Tax Information Authority without reasonable excuse will result in a penalty of five hundred dollars (CI\$500) and a further penalty of one hundred dollars (CI\$100) for every day during which the non-compliance continues.

## 2.2 Register of Directors and Officers

Every company must keep a Register of Directors and Officers containing the names and addresses of its directors, including alternate directors, and officers. A copy of the Register of Directors and Officers must be sent to the Registrar within sixty (60) days of the first appointment of any director or officer of the company.

Notification of any change to the Register of Directors and Officers must be sent to the Registrar within sixty (60) days of the change taking place.

A company in default of complying with the above requirements shall incur a penalty of five hundred dollars (CI\$500). In addition, if the Registrar is satisfied that a breach has been knowingly and wilfully authorized or permitted, a company shall incur a one thousand dollar (CI\$1,000) penalty and every director and officer shall incur a penalty of one thousand dollars (CI\$1,000) as well as a further penalty of one hundred dollars (CI\$100) for every day during which the default continues.

## 2.3 Register of Mortgages and Charges

Every limited company must keep a Register of Mortgages and Charges at its registered office. The Register of Mortgages and Charges must include a short description of the property mortgage or charged, the amount of the charge created and the names of the mortgagees or persons entitled to such charge.

Any director, manager or other office of the company who knowingly and wilfully authorizes or permits the omission of such entry, shall incur a penalty of one hundred (CI\$100).

The Register of Mortgages and Charges must be open to inspection by any creditor or member of the

未能遵守保存股东名册分册副本规定或更新股东名册分册规定的豁免公司须支付五千（5,000）开曼元的罚款。若公司的任何董事或经理在明知而故意的情况下授权或允许前述不合规行为，则亦须支付五千（5,000）开曼元的罚款。

在税务资讯机关送达命令或通知而要求时，公司的注册办事处必须提供股东名册及任何股东名册分册以供查阅。无合理理由而未能遵守税务资讯机关的命令或通知将导致五百（500）开曼元的罚款，且在不合规行为未更正前每天处以额外罚款一百（100）开曼元。

## 2.2 董事及高级职员名册

每间公司都必须保存董事及高级职员名册，其中须载明董事（包括替任董事）和高级职员的姓名和地址。董事及高级职员名册的副本必须于首次任命公司的任何董事或高级职员后六十（60）日内送至公司注册处处长。

若董事及高级职员名册有任何变更，有关变更的通知须于变更后六十（60）日内送至公司注册处处长。

未能遵守上述规定的公司须支付五百（500）开曼元的罚款。此外，若公司注册处处长信纳有关不合规行为是在明知而故意的情况下获授权或允许的，则该公司须支付一千（1,000）开曼元的罚款，且每一名董事和高级职员须支付一千（1,000）开曼元的罚款。此外，在不合规行为未更正前每天会处以额外罚款一百（100）开曼元。

## 2.3 按揭及抵押登记册

有限公司均必须于其注册办事处保存按揭及抵押登记册。按揭及抵押登记册内容必须包括按揭或抵押财产的简要描述、设置的抵押金额及承按人或抵押权人的姓名。

若公司的任何董事、经理或其他高级职员在明知而故意的情况下授权或允许遗漏上述登记内容，则须支付一百（100）开曼元的罚款。

按揭及抵押登记册必须公开供公司任何债权人或股

company at all reasonable times. If such inspection is refused, any officer of the company refusing the same, and every director and manager of the company authorising or knowingly and wilfully permitting such refusal shall incur a penalty of four dollars (C\$4) for every day during which such refusal continues and a Judge sitting in chambers may compel an immediate inspection of the register.

A collection of the various documents and records, generally referred to as the “Minute Book”, will normally contain, in addition to the registers noted above, the following items:

- (a) Certificate of Incorporation;
- (b) Memorandum and Articles of Association;

Minutes of all directors’ and members’ meetings (including written resolutions, if any) and any documents tables and/or approved at these meetings;

- (c) Annual Return;
- (d) Copies of share certificates;
- (e) Financial statements; and
- (f) The tax undertaking (if an exempted company).

## 2.4 Beneficial Ownership Register

Unless exempted by, for example, being listed or regulated, each company has an obligation to maintain a register of its beneficial owners (the “Register”) to be kept at its registered office.

If a company becomes aware of a relevant change with respect to a registrable person whose required particulars are entered in its Register, the company shall give notice to the registrable person, as soon as reasonably practicable after it learns of the change or first has reasonable cause to believe that the change has occurred, requesting confirmation of the change. If the person to which the notice is sent confirms the change, the company shall record the details of the change and instruct the registered office provider, to enter in its Register (a) the details of the relevant change confirmed by the company; (b) the date on which the change was made; and (c) whether there are further alterations to the Register that should to be made.

Significant penalties apply for non-compliance with the beneficial ownership legislation. Where a company or legal entity is guilty of an offence, and it is proved that the offence was committed with the consent or concurrence of, or was attributable to willful default on the part of a director or other officer concerned in the management of the company or legal entity, the director or other officer is guilty of the same offence and liable to the same penalty as the company or legal entity.

东在一切合理的时间查阅。若拒绝进行上述查阅，则拒绝债权人或股东进行查阅的任何公司高级职员及在明知而故意的情况下授权或允许该拒绝行为的每一家公司董事和经理须在拒绝行为持续期间每天支付四（4）开曼元的罚款，而内庭法官可强制立即查阅按揭及抵押登记册。

汇集各种文件和记录的簿册一般称为“会议记录簿”，除上述登记册外，通常包括以下各项：

- (a) 公司成立证书；
- (b) 公司组织章程大纲及章程细则；

所有董事和股东会议记录（包括书面决议，如有）以及任何在该等会议上提呈讨论及/或通过的文件；

- (c) 周年申报表；
- (d) 股票证书副本；
- (e) 财务报表；及
- (f) 税项承诺（如为豁免公司）。

## 2.4 实益拥有权登记册

除非获上市或监管等豁免，否则每间公司都须在其注册办事处置存实益拥有权登记册（下称“登记册”）。

若公司发现具体资料已登记在公司登记册内的应登记人士有任何变更，则须在获悉相关变更后或在最初有合理理由认为已发生相关变更后尽快向应登记人士发出通知，要求其确认相关变更。倘接收通知的人士确认相关变更，则公司须记录变更内容，并指示其注册办事处供应商在登记册内记录(a) 公司确认的相关变更内容；(b) 变更日期；及(c) 是否应对登记册作出进一步修改。

未遵守实益拥有权法规的行为将受到重大处罚。倘公司或法律实体被判犯罪，且事实证明犯罪行为是在公司或法律实体董事或管理层其他高级职员同意或赞同的情况下实施的，或是由于公司或法律实体董事或管理层其他高级职员故意失责而造成的，则相关董事或其他高级职员将同属犯罪，并将受到与公司或法律实体相同的处罚。

### 3. BOOKS OF ACCOUNT

All companies must keep proper books of account. They need not be kept at the Registered Office. The books of account must be such as are necessary to give a fair and true view of the state of the company's affairs and explain its transactions. Accounts need not be audited unless the company conducts a regulated activity (bank, trust company, insurance company, corporate manager, mutual fund administrator or regulated mutual fund).

### 4. NAME

The name of the company must be displayed outside the company's Registered Office and every other place of business maintained by it. An exempted company may have a dual foreign name in non-Roman script.

### 5. CHANGES IN DIRECTORS OR OFFICERS

The Articles of Association of a company will generally contain provisions relating to the removal, resignation and appointment of directors. Typically, members resolutions are required to appoint or remove directors and officers. Copies of any such resolutions should be added to the Minute Book, the Register of Directors and Officers updated and a filing made with the Registrar of Companies (the "Registrar").

### 6. SHARE TRANSACTIONS

New shares are usually issued by resolution of the directors. The Articles of Association typically contain restrictions on, and procedural requirements relating to, the issue of new shares. A copy of the minutes of the meeting at which the resolution is passed should be added to the Minute Book.

If existing shares are transferred, a share transfer form must be signed and a copy placed in the Minute Book. The old share certificates should be returned to the Registered Office for cancellation. Save in the case of a public company, the directors will normally be required to pass a resolution approving a share transfer and the issue of a new share certificate.

Companies with shares listed on appointed stock exchanges may provide, either in the Articles of Association or by special resolution of the members, for paperless transfers.

### 3. 账簿

所有公司均需保存账簿。账簿无需存置于注册办事处。账簿对公正和真实地反映公司事务现状和解释公司交易状况而言实属必要。除非公司从事受监管业务（如银行、信托、保险、企业管理、互惠基金管理及受规管互惠基金业务），否则账目毋须进行审计。

### 4. 名称

公司名称必须于公司注册办事处外及公司各其他营业地点展示。豁免公司可拥有一个非罗马字母的双重外国名称。

### 5. 董事或高级职员之变更

公司的章程细则通常包括有关罢免董事、董事辞任和委任董事的规定。委任和罢免董事及高级职员一般需要通过股东决议。任何该等决议的副本均须放入会议记录簿内，亦须对董事及高级职员名册进行更新并向公司注册处处长（下称“注册处处长”）存档。

### 6. 股份交易

新股份通常以董事决议的方式发行。公司章程细则通常载有对发行新股的限制和程序要求。通过决议的会议记录副本须放入会议记录簿内。

如转让现有股份，则需签署一份股份转让表格并将其副本放入会议记录簿内。旧的股份证书须交还注册办事处进行注销。除上市公司以外，通常需董事通过决议批准股份转让并出具新的股份证书

在指定证券交易所上市的公司可于章程细则内规定或通过股东特别决议规定无纸化股份转让。

## 7. FILING REQUIREMENTS

On the occurrence of certain events a notice is required to be sent to the Registrar. There are statutory time constraints for such notifications to be filed. These are indicated in brackets below.

- a) Change in directors or officers (60 days);
- b) Increase in the authorised capital of the company (30 days);
- c) Change to the name of the company (15 days);
- d) Alteration of the Memorandum or Articles of Association (15 days);
- e) Change of location of the Registered Office (30 days); and
- f) Any special resolution passed by the members (15 days).

## 8. SEAL

A company may, but is not required to, have a common seal. If it has one it would usually be kept at its Registered Office. If there will be documents to be sealed outside Cayman the company's common seal may be sent overseas. The seal must bear the name of the company and may also contain the company's foreign dual or translated name.

## 9. COMPANY MEETINGS

Generally, meetings may be called by the board of directors or by requisition of a certain proportion of members. The Articles of Association will set out the procedure for the calling of general meetings.

Members may be represented at meetings by proxy. Forms of proxy should be delivered to (and will usually be organised by) the Registered Office of the company.

Notice of all meetings of members, directors or of any committee of the directors should be given to all those entitled to attend and vote at the meetings. The Articles of Association will set out the period of notice required.

An exempted company is not obliged to hold an annual general meeting.

## 10. ANNUAL REQUIREMENTS

An annual return must be submitted to the Cayman Government in January of every year together with the prescribed fee. A current listing of the annual government fees is available upon request.

*This publication should not be construed as legal advice and is not intended to be relied upon in relation to any specific matter. It deals in broad terms only and is intended merely to provide a brief overview and give general information.*

## 7. 存档要求

在发生某些事件时，需向注册处处长递交通知。将有关通知存档具有法定时限，具体时限列于下文括号内：

- a) 董事或高级职员的变更（60日）；
- b) 增加公司法定股本（30日）；
- c) 公司名称的变更（15日）；
- d) 公司组织章程大纲或章程细则的修订（15日）；
- e) 注册办事处地址的变更（30日）；及
- f) 股东通过任何特别决议（15日）。

## 8. 钢印

公司可以但毋须拥有钢印。如公司拥有钢印，则需置存在其注册办事处。如有文件需在开曼以外的地区盖章，则公司的钢印可寄往海外。钢印必须带有公司名称且亦可带有公司的双重外国名称或翻译名称。

## 9. 公司会议

一般由公司董事会召集会议或由一定比例的股东要求召开会议。公司章程细则将规定召集股东大会的程序。

股东可委派代表出席会议。委任表格须向公司注册办事处递交，通常也由注册办事处整理。

召开所有股东会议、董事会议或任何董事委员会会议的通知应发给所有有权参与会议并在会上投票的人士。公司章程细则将载明规定的通知期限。

豁免公司毋须召开股东周年大会。

## 10. 年度规定

公司于每年一月必须向开曼政府提交周年申报表及规定的年费。如需要，阁下可向本所索取当前的政府年费列表。

本文不应被视为法律意见，且无意作为任何具体事宜的依据，其内容并非详尽无遗，仅可作为概览及一般参考资料。感谢您的垂阅。

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