
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of December 2019

Commission File Number: 001-38876

ATIF HOLDINGS LIMITED

Room 3803,
Dachong International Centre, 39 Tonggu Road
Nanshan District, Shenzhen, China
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Entry into a Material Definitive Agreement

On December 20, 2019, ATIF Limited, a private limited company incorporated in Hong Kong (“ATIF HK”) and an indirect wholly-owned subsidiary of ATIF Holdings Limited (the “Company”), a British Virgin Islands business company, entered into an Agreement for Sale and Purchase in Respect of Shares and Subordinated Loan of Sinofortune Securities Limited (the “Agreement”) with Sinofortune Financial Holdings (BVI) Limited, a private limited company incorporated in the British Virgin Islands (the “Seller”), which is a wholly-owned subsidiary of Sinofortune Financial Holdings Limited (the “Listco”), a public limited company incorporated in the Cayman Islands.

Sinofortune Securities Limited, a limited company incorporated in Hong Kong (the “Target”), is licensed by the Securities and Futures Commission of Hong Kong (the “SFC”) to carry on Type 1 (dealing in securities), Type 2 (dealing in futures contracts), and Type 4 (advising on securities) regulated activities under the SFC.

Pursuant to the Agreement, ATIF HK agreed (i) to purchase from the Seller, 67,000,000 ordinary shares of the Target, representing 100% of the equity interests of the Target and (ii) to purchase from the Listco, an unsecured interest bearing subordinated loan with a principal amount of HK\$10,000,000 (the “Subordinated Loan”) which was rendered to the Target by the Listco under a Subordinated Loan Agreement dated August 26, 2011, entered amongst the Listco, the Target, and the SFC (the “Subordinated Loan Agreement”) (collectively, the “Acquisition”). As consideration of the Acquisition, ATIF HK agreed to pay a cash consideration amounting to HK\$5,700,000 plus the NAV (Net Asset Value) of the Target as of the closing of the Acquisition, which NAV was estimated to be approximately HK\$9,600,000 and should not exceed HK\$9,700,000.

Upon signing the Agreement, ATIF HK is required to pay a deposit to the Seller in the amount of HK\$1,710,000, and the remaining balance will be paid on the closing of the Acquisition. The Acquisition is subject to the SFC’s approval of the change of substantial shareholder of the Target and the assignment of the Subordinated Loan and the Subordinated Loan Agreement from the Listco to ATIF HK, and is expected to be completed within 15 business days after ATIF HK obtains such an approval.

The foregoing description of the terms of the Agreement and the transactions contemplated thereby does not purport to be complete and is subject to, and qualified in its entirety by, the full text of the Agreement, which is attached hereto as Exhibits 10.1.

A copy of the press release announcing the Acquisition is attached hereto as Exhibit 99.1 and incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ATIF Holdings Limited

Date: December 26, 2019

By: /s/ Jun Liu

Name: Jun Liu

Title: Chief Executive Officer

EXHIBIT INDEX

Exhibit No.	Description
10.1	Agreement for Sale and Purchase in Respect of Shares and Subordinated Loan of Sinofortune Securities Limited dated December 20, 2019, by and between ATIF Limited and Sinofortune Financial Holdings (BVI) Limited
99.1	Press Release

Date: 20 December 2019

日期: 2019年12月20日

ATIF Limited

and

Sinofortune Financial Holdings (BVI) Limited

**Agreement for Sale and Purchase in respect of shares
and subordinated loan of**

XXXXXXXXXX

Sinofortune Securities Limited

THIS AGREEMENT is made on 20 December 2019

2019年12月20日:-

(1) ATIF Limited, a private limited company incorporated in Hong Kong, with its business address at Suites 1903-04, 19/F, AXA Tower, Landmark East, 100 How Ming Street, Kwun Tong, Kowloon, Hong Kong (the "Purchaser"); and

ATIF Limited, 香港註冊有限公司, 地址為香港九龍觀塘康寧道100號AXA大廈19樓1903-04室; 及

(2) Sinofortune Financial Holdings (BVI) Limited, a private limited company incorporated in the British Virgin Islands, with the registered office address of Pasea Estate, Road Town, Tortola, British Virgin Islands (the "Vendor").

Sinofortune Financial Holdings (BVI) Limited, 英屬維京群島註冊有限公司, 地址為Pasea Estate, Road Town, Tortola, British Virgin Islands

WHEREAS :-

1.

(A) Sinofortune Securities Limited, is a limited company incorporated in the Hong Kong Special Administrative Region of the People's Republic of China, and having its registered office at 16/F, CMA Building, 64-66 Connaught Road Central, Hong Kong (the "Company" or "Sinofortune"), the particular of which are set out in Schedule 1 of this Agreement. Sinofortune is licensed by the Securities and Futures Commission (the "SFC"), with its SFC Central Entity Number of AHH123. Sinofortune holds valid licence to carry on Type 1 (Dealing in Securities), Type 2 (Dealing in Futures) and Type 4 (Advising on Securities) regulated activities (the "SFC Licenses"). A copy of the SFC Licence is exhibited in Schedule 2 of this Agreement. The Net Asset Value of Sinofortune is approximately HK\$9,600,000 as at 31 October 2019.

Sinofortune Securities Limited, 香港特別行政區註冊有限公司, 地址為香港中環康樂道64-66號中環廣場16樓("公司"或"Sinofortune"), 詳情載於本協議之附件1。Sinofortune 獲證券及期貨委員會("SFC") 發給牌照, 其SFC中央實體編號為AHH123。Sinofortune 持有有效牌照, 可從事第1類(證券交易)、第2類(期貨交易)及第4類(證券諮詢)受規管活動("SFC牌照")。本協議之附件2載有SFC牌照之副本。Sinofortune 於2019年10月31日之淨資產價值約為港幣9,600,000元。

(B) The Vendor holds 67,000,000 ordinary shares of the Company, representing 100% of the entire issued shares of the Company.

本公司之股東持有67,000,000股普通股, 佔本公司全部已發行股份之100%。

(C) The Vendor is a wholly-owned subsidiary of Sinofortune Financial Holdings Limited ("Listco"), a public limited company incorporated in the Cayman Islands whose shares are listed on GEM operated by The Stock Exchange of Hong Kong Limited with stock code: 8123.

本公司之股東為Sinofortune Financial Holdings Limited("Listco")之全資附屬公司, Listco為在開曼群島註冊之公眾有限公司, 其股份在由香港聯合交易所有限公司經營之GEM上市, 股票代號為8123。

(D) As at the date of this Agreement, Listco has advanced a loan of HK\$10,000,000 to the Company by way of subordinated loan under the Subordinated Loan Agreement (as defined below) which was approved by the SFC.

10,000,000

(E) Vendor agreed to sell the Sale Shares (as defined below) and to procure the Listco to transfer and assign the Subordinated Loan (as defined below), the Purchaser has agreed to purchase the Sale Shares (as defined below) registered in the name of and beneficially owned by the Vendor and the Subordinated Loan (as defined below) from the Listco subject to the terms and conditions set out below.

IT IS HEREBY AGREED as follows:

1. DEFINITIONS AND INTERPRETATION

In this Agreement (including recital), unless otherwise expressed or required by the context, the following words and expressions shall have the following meanings:

“Assignment”
“” means the deed of assignment for Listco to assign the rights and benefits under the Subordinated Loan Agreement and the title of the Subordinated Loan and all accrued interest thereon to the Purchaser and for the Purchaser to undertake to subrogate the position of the Listco and assume and perform all obligations under the Subordinated Loan Agreement at Completion, which shall be in substantially the form as that exhibited in Schedule 4;

“2018 Audited Accounts”
“2018” means the audited statement of financial position and statement of profit and loss and other comprehensive incomes of the Company for the year ended 31 December 2018, a copy of which is exhibited in Schedule 3 of this Agreement;

2018 12 31, ; 3;

“Audited Completion Accounts”
“” means the audited statement of financial position and statement of profit and loss and other comprehensive incomes of the Company for the period from 1 January 2020 to the Completion Date;

2020 1 1, ;

“Board”
“董事” means the board of directors of the Company;
 董事

“Business Day”
“營業日” means a day (other than Saturday or a Sunday and any day on which a typical cyclone warning no.8 or above or a “black” rainstorm warning signal is hoisted or remains hoisted or in effect between 9:00 a.m. and 12:00 noon and is not lowered or discontinued at or before 12:00 noon) on which licensed banks are generally open for business in Hong Kong;
 營業日 (指星期六、星期日及任何香港銀行通常營業的日子，且該日並無在上午九時至中午十二時之間懸掛八號或以上颱風警告信號或黑色暴雨警告信號，或該警告信號在中午十二時前仍未取消或降級)

“Completion”
“完成” means completion of the sale and purchase of the Sale Shares and the Subordinated Loan as specified in Clause 5;
 完成

“Completion Accounts”
“完成賬目” means the unaudited balance sheet and profit and loss account of the Company, and the unaudited consolidated balance sheet and profit and loss account of the Company, covering the period from 1 January 2020 to the business day prior to the Completion Date, certified by a director of the Company;
 2020年1月1日至完成日期前一個營業日的未經審核綜合資產負債表及損益賬目，以及未經審核的資產負債表及損益賬目 (附屬公司)；

“Completion Date”
“完成日期” means the date to be agreed by the Parties, of which shall be a means a day that is within fifteen (15) Business Days from the date the Purchaser received the written approval from SFC regarding change of substantial shareholder, or such other date to be agreed by the Parties in writing;
 訂立協議日期，該日期應為訂立協議日期後十五個營業日內，或經各方書面協議的其他日期；

“Condition(s) Precedent”
“先決條件” means the condition(s) for Completion as set out in Clause 4;
 第4條所述的完成先決條件；

“Consideration”
“代價” means the sum payable by the Purchaser to Vendor for Sale Shares and the Subordinated Loan as set out in Clause 3.1;
 根據第3.1條，購買者應向賣方支付的代價；

<p>“Encumbrances” “置業負擔”</p>	<p>means any claim, third-party interest, mortgage, charge, pledge, lien, share purchase option, pre-purchase right, priority trade-off, equity right, any property rights, priority or any type of mortgage interest, and any agreement or obligation that creates or grants such rights;</p> <p>任何申索、第三方的權益、按揭、抵押、質押、留權、股份購買選擇權、預先購買權、優先權、任何物業權利、優先權或任何類型的按揭利息，以及任何協議或義務，該等協議或義務會產生或授予上述權利；</p>
<p>“GEM” “二板”</p>	<p>means GEM operated by The Stock Exchange of Hong Kong Limited;</p> <p>香港證券交易所有限公司經營的創業板；</p>
<p>“GEM Listing Rules” “二板上市規則”</p>	<p>means the Rules Governing the Listing of Securities on GEM;</p> <p>創業板上市規則；</p>
<p>“Hong Kong” “香港”</p>	<p>the Hong Kong Special Administrative Region of the People’s Republic of China;</p> <p>中華人民共和國香港特別行政區；</p>
<p>“Listco” “上市公司”</p>	<p>means Sinofortune Financial Holdings Limited, a public limited company incorporated in the Cayman Islands whose shares are listed on GEM operated by The Stock Exchange of Hong Kong Limited with stock code: 8123;</p> <p>新富源金融控股有限公司，一間在開曼群島註冊的公眾有限公司，其股份在由香港證券交易所有限公司經營的創業板上市，股票代號為8123；</p>
<p>“Material Adverse Change” “重大不利變動”</p>	<p>any event, change, occurrence or condition which has had, or would reasonably expect to have, a material adverse effect on the business, circumstances (financial and others), operation and assets of the Company and for the avoidance of doubt the occurrence of any social or political event or unrest or any downturn of the general economy of Hong Kong, the PRC, Asia or the world shall not be considered as Material Adverse Change ;</p> <p>任何事件、變動、發生或條件，其已對或將會合理預期對公司的業務、情況（財務及其他）、營運及資產產生重大不利影響，且為免生疑，任何社會或政治事件或動盪或任何香港、中國、亞洲或世界的經濟普遍放緩均不得被視為重大不利變動；</p>
<p>“NAV” “淨資產”</p>	<p>shall be equivalent to the amount of the total equity of the Company and the principal of the Subordinated Loan at the date of Completion, of which shall be approximately HK\$9,600,000 at the Completion Date, and shall not exceed HK\$9,700,000;</p> <p>應相等於公司在完成日期之總股本及次級貸款之本金，其金額約為港幣9,600,000元，且不得超過港幣9,700,000元；</p>

<p>“Parties” “<input type="checkbox"/>”</p>	<p>means the Purchaser and the Vendor, and each a “Party”;</p> <p><input type="checkbox"/>“<input type="checkbox"/>”</p>
<p>“Responsible Officer(s)” “<input type="checkbox"/>”</p>	<p>responsible officer(s) of a licensed corporation as stipulated under the SFO;</p> <p><input type="checkbox"/>;</p>
<p>“Sale Shares” “<input type="checkbox"/>”</p>	<p>means 67,000,000 shares, representing 100% of the total issued shares of the Company;</p> <p><input type="checkbox"/> 67,000,000<input type="checkbox"/> 100%<input type="checkbox"/></p>
<p>“Shareholder” “<input type="checkbox"/>”</p>	<p>shareholder of the Company;</p> <p><input type="checkbox"/>;</p>
<p>“SFC” “<input type="checkbox"/>”</p>	<p>the Securities and Futures Commission of Hong Kong;</p> <p><input type="checkbox"/></p>
<p>“SFO” “<input type="checkbox"/>”</p>	<p>the Securities and Futures Ordinance, Chapter 571 of the Laws of Hong Kong;</p> <p><input type="checkbox"/>571<input type="checkbox"/></p>
<p>“Subordinated Loan” “<input type="checkbox"/>”</p>	<p>means the interest bearing subordinated loan in the sum of HK\$10,000,000 advanced by Listco to the Company pursuant to the Subordinated Loan Agreement;</p> <p><input type="checkbox"/>HK\$10,000,000 <input type="checkbox"/></p>
<p>“Subordinated Loan Agreement” “<input type="checkbox"/>”</p>	<p>means the agreement for revolving subordinated loan dated 26 August 2011 entered amongst Listco, the Company and SFC that was extended to 25 August 2021;</p> <p><input type="checkbox"/>2011<input type="checkbox"/>26<input type="checkbox"/>2021<input type="checkbox"/>25<input type="checkbox"/></p>
<p>“Warranties” “<input type="checkbox"/>”</p>	<p>the representations and warranties given or made by the Vendor, as set out in Clause 7 of this Agreement).</p> <p><input type="checkbox"/>7<input type="checkbox"/></p>

10.2 The Purchaser undertake to change the English and Chinese names of the Company to another names that does not use the word “Sinofortune” and/or “福” as soon as practicable but in any event not more than three (3) months from the Completion Date, and the Purchaser shall procure the Company to refrain from using the words “Sinofortune” and/or “福” in the future.

購買人須承諾更改公司的英文及中文名稱，以另一名稱，該名稱不得包含“Sinofortune”或“福”字，且購買人須促使公司日後不得再使用“Sinofortune”或“福”字。

11. CONFIDENTIALITY

11

11.1 Save and except by operation of law, or order by court of any jurisdiction or the relevant government authority or in compliance of GEM Listing Rules or the Inside Information provisions of the SFO or with the prior written consent of the Parties to this Agreement, either Party in this Agreement may not disclose to any third party (save and except its professional representative, advisor or other person required by law) any information and content of this Agreement, or any documents, information, data, or business confidential information that one Party obtained from the other Party in respect of the Company or any person(s).

除法律、任何司法管轄區法院之命令、有關政府當局之規定或遵照GEM上市規則或證券及期貨條例之內部消息條文，或經各方事先書面同意外，任何一方不得向任何第三方（惟法律所要求之專業代表、顧問或其他人士除外）披露此項協議之任何資料及內容，或任何文件、資料、數據或商業機密資料，而該等資料、資料、數據或商業機密資料乃由一方從另一方處獲得，且有關該公司或任何人士。

12. NOTICE

12

12.1 Any notice or other communication shall be deemed to have been served or delivered at the time specified below if sent to the address set out in Clause 12.2: (A) if given or made by personally delivery, upon delivery to the relevant address; (B) by post forty-eight (48) hours after being put in the post in Hong Kong properly addressed to an address in Hong Kong with pre-paid postage; or (C) by international carrier by forty-eight (48) hours after being sent to an international carrier properly addressed for urgent delivery; or (D) by E-mail upon actual receipt by the recipient in readable form.

任何通知或其他通訊，若按以下所載時間送達下列地址，則應視為已送達或已交付：(A) 親自送達，於送達有關地址時；(B) 由郵遞，於在香港預付郵費後，於四十八(48)小時內寄出，且地址為香港之地址；或(C) 由國際快遞，於寄往國際快遞公司後，於四十八(48)小時內寄出，且地址為國際快遞公司之地址；或(D) 以電子郵件，於收件人可讀形式下，於收件人實際收到時。

SCHEDULE 1

Particulars of Sinofortune Securities Limited

Name of the Company: □□□□	Sinofortune Securities Limited □□□□□□□□
Date of incorporation: □□□□	6 December 2000
Place of incorporation: □□□□□	Hong Kong □□
Company Number: □□□□	740288
Address of registered office: □□□□□□□□	16/F, CMA Building, 64-66 Connaught Road Central, Hong Kong □□□□□□□□64-66 □□□□□□16□
Directors: □□	LI Ping Sun □□□ LAI Yuk Mui □□□
Issued shares and fully paid-up share capital: □□□□□□□□□□□□	67,000,000 ordinary shares HK\$67,000,000
Shareholder: □□	Sinofortune Financial Holdings (BVI) Limited – 100%

SCHEDULE 2

SFC Licence

SCHEDULE 3

2018 Audited Accounts

SCHEDULE 4

Form of the Assignment

ATIF Holdings Limited Entries into a Material Definitive Agreement for Sale and Purchase in Respect of Shares and Subordinated Loan of Sinofortune Securities Limited

SHENZHEN, China, December 26, 2019 – ATIF Holdings Limited (“ATIF”, or the “Company”), a company providing financial consulting services to small and medium-sized enterprises in Asia, today announced that the Company, through its wholly-owned Hong Kong incorporated subsidiary ATIF Limited (“ATIF HK”), entered into an Agreement for Sale and Purchase in Respect of Shares and Subordinated Loan of Sinofortune Securities Limited (the “Agreement”) with Sinofortune Financial Holdings (BVI) Limited on December 20, 2019.

Sinofortune Financial Holdings (BVI) Limited is a private limited company incorporated in the British Virgin Islands (the “Seller”) and a wholly-owned subsidiary of Sinofortune Financial Holdings Limited (the “Listco”), which is a public limited company incorporated in the Cayman Islands.

Sinofortune Securities Limited, a limited company incorporated in Hong Kong (the “Target”), is licensed by the Securities and Futures Commission of Hong Kong (the “SFC”) to carry on Type 1 (dealing in securities), Type 2 (dealing in futures contracts), and Type 4 (advising on securities) regulated activities under the SFC.

Pursuant to the Agreement, ATIF HK agreed (i) to purchase from the Seller, 67,000,000 ordinary shares of the Target, representing 100% of the equity interests of the Target and (ii) to purchase from the Listco, an unsecured interest bearing subordinated loan with a principal amount of HK\$10,000,000 (the “Subordinated Loan”) which was rendered to the Target by the Listco under a Subordinated Loan Agreement dated August 26, 2011, entered amongst the Listco, the Target, and the SFC (the “Subordinated Loan Agreement”) (collectively, the “Acquisition”). As consideration of the Acquisition, ATIF HK agreed to pay a cash consideration amounting to HK\$5,700,000 plus the NAV (Net Asset Value) of the Target as of the closing of the Acquisition, which NAV was estimated to be approximately HK\$9,600,000 and should not exceed HK\$9,700,000.

Upon signing the Agreement, ATIF HK is required to pay a deposit to the Seller in the amount of HK\$1,710,000, and the remaining balance will be paid on the closing of the Acquisition. The Acquisition is subject to the SFC's approval of the change of substantial shareholder of the Target and the assignment of the Subordinated Loan and the Subordinated Loan Agreement from the Listco to ATIF HK, and is expected to be completed within 15 business days after ATIF HK obtains such an approval.

Mr. Jun Liu, CEO and Director of ATIF, commented, "We always spare no effort to provide comprehensive and professional listing consulting services to Asian enterprises. The Acquisition is a key milestone of the Company. After the completion of the Acquisition, the Company will be eligible for IPO securities underwriting and post-listing securities trading in Hong Kong, which is a very important complement to our IPO listing consulting services. With our underwriting services and post-listing securities trading services, our Asian IPO listing service chain will be more complete."

Mr. Liu continued, "At the same time, after holding a Hong Kong securities license, we plan to extend our Hong Kong securities trading services to cover Hong Kong online securities trading, and to expand into U.S. online securities trading services through cooperating with certain U.S. securities firms, so as to eventually realize our goal of serving securities trading worldwide."

About ATIF Holdings Limited

Headquartered in Shenzhen, China, ATIF is a company providing financial consulting services to small and medium-sized enterprises in Asia. The Company's core businesses include going public consulting services, international financial consulting services, and financial media services. The Company has advised several enterprises in China in their plans to become publicly listed in the U.S. At present, the Company has business centers and service centers in Hong Kong and Shenzhen, composed of experienced consulting professionals. The Company owns www.chinacnm.com, a news and media website that provides social news and financial information to the Asian region. For more information, please visit <http://www.atifchina.com>.

Forward-Looking Statements

All statements other than statements of historical fact in this announcement are forward-looking statements. These forward-looking statements involve known and unknown risks and uncertainties and are based on current expectations and projections about future events and financial trends that the Company believes may affect its financial condition, results of operations, business strategy and financial needs. Investors can identify these forward-looking statements by words or phrases such as “may,” “will,” “expect,” “anticipate,” “aim,” “estimate,” “intend,” “plan,” “believe,” “potential,” “continue,” “is/are likely to” or other similar expressions. The Company undertakes no obligation to update forward-looking statements to reflect subsequent occurring events or circumstances, or changes in its expectations, except as may be required by law. Although the Company believes that the expectations expressed in these forward-looking statements are reasonable, it cannot assure you that such expectations will turn out to be correct, and the Company cautions investors that actual results may differ materially from the anticipated results and encourages investors to review other factors that may affect its future results in the Company’s registration statement and in its other filings with the Securities and Exchange Commission.

For more information, please contact Investor Relations at:

Tina Xiao
Ascent Investor Relations LLC
Phone: +1-917-609-0333
Email: tina.xiao@ascent-ir.com
