

Business Registration Ordinance**(Cap. 310)****Contents**

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To amend the law relating to the registration of businesses in Hong Kong.

(Amended 12 of 1985 s. 29(1))

[6 February 1959]

(Format changes—E.R. 2 of 2018)

1. Short title

This Ordinance may be cited as the Business Registration Ordinance.

2. Interpretation and application

(Amended 13 of 2010 s. 3)

(1) In this Ordinance, unless the context otherwise requires—

branch registration application (分行登記申請) means an application under section 5(3); *(Added 13 of 2010 s. 3)*

business (商業、業務) means any form of trade, commerce, craftsmanship, profession, calling or other activity carried on for the purpose of gain and also means a club; *(Amended L.N. 88 of 1975; 32 of 1975 s. 2)*

business registration application (商業登記申請) means an application under section 5(1); *(Added 13 of 2010 s. 3)*

certification (核證) means certification by the Commissioner under section 19; *(Added 56 of 1984 s. 2)*

club (會社) means any corporation or association of persons formed for the purpose of affording its members facilities for social intercourse or recreation and which—

- (a) provides services for its members (whether or not for the purposes of gain); and

(b) has club premises of which its members have a right of exclusive use; (*Added L.N. 88 of 1975; 32 of 1975 s. 2*)

Commissioner (局長) means the Commissioner of Inland Revenue appointed under the Inland Revenue Ordinance (Cap. 112);

company registration application (公司註冊申請) means an application for registration under section 776 of the Companies Ordinance (Cap. 622); (*Added 13 of 2010 s. 3. Amended 28 of 2012 ss. 912 & 920*)

duplicate (複本) in relation to a branch registration certificate means a duplicate thereof issued under regulations made under section 14; (*Added 56 of 1984 s. 2*)

duplicate (複本) in relation to a business registration certificate means a duplicate thereof issued under regulations made under section 14; (*Added 56 of 1984 s. 2*)

electronic record (電子紀錄) has the meaning given by section 2(1) of the Electronic Transactions Ordinance (Cap. 553); (*Added 13 of 2010 s. 3*)

function (職能) includes a power and a duty; (*Added 13 of 2010 s. 3*)

incorporate (成立為法團), in relation to an open-ended fund company, includes to become such a company under Division 8A of Part IVA of the Securities and Futures Ordinance (Cap. 571); (*Added 33 of 2021 s. 35*)

incorporation form (法團成立表格) means the incorporation form referred to in section 67(1)(b)(i) of the Companies Ordinance (Cap. 622) or section 112C(1)(a) of the Securities and Futures Ordinance (Cap. 571); (*Added 13 of 2010 s. 3. Amended 28 of 2012 ss. 912 & 920; 16 of 2016 s. 36*)

incorporation submission (成立法團遞呈) means— (*Added 28 of 2012 ss. 912 & 920. Amended 16 of 2016 s. 36*)

- (a) a submission made for the purpose of forming a company under section 67 of the Companies Ordinance (Cap. 622); or
- (b) a submission made for the purpose of incorporating an open-ended fund company under Part IVA of the Securities and Futures Ordinance (Cap. 571); (*Amended 16 of 2016 s. 36; 33 of 2021 s. 35*)

levy (徵費) means an amount prescribed in item 3 of the Table in Schedule 2 and determined in accordance with sections 3 and 4 of that Schedule; (*Replaced 13 of 2010 s. 3*)

limited partnership fund (有限合夥基金) has the meaning given by section 2 of the Limited Partnership Fund Ordinance (Cap. 637); (*Added 14 of 2020 s. 113. Amended E.R. 5 of 2020*)

LPF registration application (有限合夥基金註冊申請) means an application for registration under section 11, 79 or 82B of the Limited Partnership Fund Ordinance (Cap. 637); (*Added 34 of 2021 s. 14*)

LPF registration form (有限合夥基金註冊表格) means an LPF registration application in the specified form referred to in section 11(2)(a), 79(3)(a) or 82B(3)(a) of the Limited Partnership Fund Ordinance (Cap. 637); (*Added 34 of 2021 s. 14*)

non-Hong Kong company (非香港公司) means a company incorporated outside Hong Kong but does not include a re-domiciled company; (*Added 13 of 2010 s. 3. Amended 14 of 2025 s. 194*)

non-Hong Kong company registration form (非香港公司註冊表格) means a company registration application in the specified form referred to in section 776(4) of the Companies Ordinance (Cap. 622); (*Added 13 of 2010 s. 3. Amended 28 of 2012 ss. 912 & 920*)

open-ended fund company (開放式基金型公司) has the meaning given by section 112A of the Securities and Futures Ordinance (Cap. 571); (*Added 16 of 2016 s. 36*)

place of business (營業地點) includes in relation to—

- (a) a company incorporated in Hong Kong under the Companies Ordinance (Cap. 622), or under a former Companies Ordinance as defined by section 2(1) of the Companies Ordinance (Cap. 622), its registered office; (*Amended 28 of 2012 ss. 912 & 920 and E.R. 1 of 2014; 16 of 2016 s. 36*)
- (aa) a re-domiciled company, its registered office; (*Added 14 of 2025 s. 194*)
- (ab) an open-ended fund company, its registered office; (*Replaced 14 of 2020 s. 113*)
- (ac) a limited partnership fund, its registered office; and (*Added 14 of 2020 s. 113*)
- (b) a registered non-Hong Kong company as defined by section 2(1) of the Companies Ordinance (Cap. 622), the address of any person whose name has been delivered to the Registrar for registration under Part XI of the Companies Ordinance (Cap. 32) as in force at the time of the delivery or under Part 16 of the Companies Ordinance (Cap. 622), as the case may be; (*Replaced 28 of 2012 ss. 912 & 920*)

prescribed branch registration fee (訂明的分行登記費) means a fee prescribed in item 2 of the Table in Schedule 2 and determined in accordance with section 2 of that Schedule; (*Replaced 13 of 2010 s. 3*)

prescribed business registration fee (訂明的商業登記費) means a fee prescribed in item 1 of the Table in Schedule 1 and determined in accordance with section 2 of that Schedule; (*Replaced 13 of 2010 s. 3*)

prescribed document fee (訂明文件費) means the fee for the issue of documents under sections 19 and 19A prescribed by regulations made under section 14; (*Replaced 3 of 1999 s. 2*)

Protection of Wages on Insolvency Fund (破產欠薪保障基金) means the fund deemed to be established and continued in existence under section 6 of the Protection of Wages on Insolvency Ordinance (Cap. 380); (*Added 12 of 1985 s. 29 (1)*)

re-domiciled company (經遷冊公司) has the meaning given by section 2(1) of the Companies Ordinance (Cap. 622); (*Added 14 of 2025 s. 194*)

re-domiciliation application (遷冊申請) means an application made under section 820B of the Companies Ordinance (Cap. 622); (*Added 14 of 2025 s. 194*)

re-domiciliation date (遷冊日) has the meaning given by section 820A of the Companies Ordinance (Cap. 622); (*Added 14 of 2025 s. 194*)

re-domiciliation form (遷冊表格) means—

- (a) the re-domiciliation form referred to in section 112ZJC(1)(a) of the Securities and Futures Ordinance (Cap. 571); or
- (b) the re-domiciliation form referred to in section 820B(2)(a) of the Companies Ordinance (Cap. 622); (*Replaced 14 of 2025 s. 194*)

register (登記冊) means the register of businesses kept by the Commissioner;

Registrar (處長) means the Registrar of Companies appointed under section 21(1) of the Companies Ordinance (Cap. 622); (*Added 13 of 2010 s. 3. Amended 28 of 2012 ss. 912 & 920*)

Secretary (政策局局長) means the Secretary for Financial Services and the Treasury; (*Added 13 of 2010 s. 3*)

simultaneous business registration application (同步商業登記申請) means a business registration application deemed to have been made under section 5A(2)(a), 5B(2), 5BA(2) or 5BB(4); (*Added 13 of 2010 s. 3. Amended 34 of 2021 s. 14; 14 of 2025 s. 194*)

valid branch registration certificate (有效分行登記證) means a certificate which is issued by the Commissioner under section 6, or any duplicate branch registration certificate, and which has not expired; (*Added 56 of 1984 s. 2*)

valid business registration certificate (有效商業登記證) means a certificate which is issued by the Commissioner under section 6 or had been issued under the Business Regulation Ordinance 1952 (14 of 1952), or any duplicate business registration certificate, and which has not expired. (*Amended 56 of 1984 s. 2*)

(*Amended 28 of 2012 ss. 912 & 920*)

(1A) For the purposes of this Ordinance— (*Amended 28 of 2012 ss. 912 & 920*)

(a) a company—

(i) that is incorporated in Hong Kong under the Companies Ordinance (Cap. 622) or was incorporated under a former Companies Ordinance as defined by section 2(1) of the Companies Ordinance (Cap. 622); and

(ii) that is not otherwise liable to be registered under this Ordinance; (*Amended 16 of 2016 s. 36*)

(aa) a re-domiciled company that is not otherwise liable to be registered under this Ordinance; (*Added 14 of 2025 s. 194*)

(ab) an open-ended fund company; (*Replaced 14 of 2020 s. 113*)

- (ac) a limited partnership fund; or (*Added 14 of 2020 s. 113*)
- (b) a non-Hong Kong company as defined by section 2(1) of the Companies Ordinance (Cap. 622) that is not otherwise liable to be registered under this Ordinance, (*Amended 28 of 2012 ss. 912 & 920*)

is, notwithstanding any deemed cessation of business under section 6(4F) or any notification of cessation of business which may be furnished under section 8(2), deemed to be a person carrying on business and is liable to be registered under this Ordinance. (*Added L.N. 95 of 1976; 27 of 1976 s. 2. Amended 3 of 1999 s. 2; 13 of 2010 s. 3; 14 of 2025 s. 194*)

(1B) This Ordinance shall apply to—

- (a) a company or limited partnership fund deemed to be a person carrying on business under subsection (1A); (*Amended 14 of 2020 s. 113*)
- (b) a person deemed to be a person carrying on business under section 3(4); and
- (c) a person deemed to be a person carrying on business at a branch of a business under section 3(4AA),

as it applies to a person carrying on business or to a person carrying on business at a branch of a business. (*Added 3 of 1999 s. 2*)

(1C) This Ordinance applies to—

- (a) a person who makes an incorporation submission; (*Amended 28 of 2012 ss. 912 & 920*)
- (ab) a person who makes a re-domiciliation application; (*Added 14 of 2025 s. 194*)
- (b) a person who makes a company registration application; and (*Added 13 of 2010 s. 3. Amended 34 of 2021 s. 14*)

- (c) a person who makes an LPF registration application.
(Added 34 of 2021 s. 14)
- (2) The functions conferred on the Commissioner under this Ordinance may be performed by any officer of the Inland Revenue Department authorized by the Commissioner, either generally or particularly, subject to the instructions of the Commissioner. *(Replaced 13 of 2010 s. 3)*
- (3) The following functions may be performed by any officer of the Companies Registry authorized by the Registrar, either generally or particularly, subject to the instructions of the Registrar—
 - (a) functions authorized under this Ordinance to be performed by the Registrar on behalf of the Commissioner;
 - (b) functions delegated by the Commissioner to the Registrar under this Ordinance;
 - (c) functions conferred on the Registrar under this Ordinance. *(Added 13 of 2010 s. 3)*

3. Persons answerable for doing all acts, etc. required to be done

- (1) The expression in this Ordinance *person carrying on business* (經營業務的人) means—
 - (a) in the case of a single person or corporate body, such person or corporate body;
 - (b) in the case of a business carried on by a partnership (other than a limited partnership fund), all partners;
(Replaced 14 of 2020 s. 114)
 - (ba) in the case of a business carried on by a limited partnership fund—
 - (i) the general partner in the fund;

- (ii) the authorized representative of the fund (if any); or
 - (iii) the investment manager of the fund; and (*Added 14 of 2020 s. 114*)
- (c) in the case of a business carried on by any other body of persons, the principal officers of such body:

Provided that no person who, for the purposes of section 8 of the Inland Revenue Ordinance (Cap. 112), is deemed to have an office or employment of profit shall by reason solely thereof be deemed to be carrying on business for the purposes of this Ordinance.
- (2)
 - (a) Any act or thing required by or under this Ordinance to be done by any person carrying on business shall, if such person is an incapacitated person or is absent, be deemed to be required to be done by the trustee of such incapacitated person or by the agent of such absent person, as the case may be.
 - (b) For the purposes of this subsection a person shall be deemed to be absent where, the Commissioner having posted a registered letter to such person's place of business, he fails to attend during ordinary office hours the place specified therein within 7 days of the posting of such letter.
- (3) Where the person carrying on business who is required under this Ordinance to do any act or thing is a company, the following person is answerable for doing that act or thing—(*Amended 16 of 2016 s. 37*)
 - (a) for a company that is an open-ended fund company, any director or investment manager (within the meaning of section 112Z of the Securities and Futures Ordinance (Cap. 571)) of the company;

- (b) for any other company, the secretary, manager or any director of the company. (*Amended 16 of 2016 s. 37*)
- (3A) Where the person carrying on business who is required under this Ordinance to do any act or thing is a limited partnership fund, the general partner in, or investment manager of, the fund is answerable for doing that act or thing. (*Added 14 of 2020 s. 114*)
- (3B) For the purposes of subsection (3A), if a limited partnership fund has an authorized representative, the reference to the general partner in the fund in that subsection is a reference to the authorized representative. (*Added 14 of 2020 s. 114*)
- (4) Where the Commissioner serves notice on any person to the effect that he will be deemed to be a person carrying on business, he shall be so deemed unless within 1 month from the date of service of such notice he proves to the satisfaction of the Commissioner that he is not carrying on business. (*Amended 6 of 1994 s. 56*)
- (4AA) Where the Commissioner serves notice on any person to the effect that he will be deemed to be a person carrying on business at a branch of a business, the person shall be so deemed unless within 1 month from the date of service of such notice the person proves to the satisfaction of the Commissioner that he is not carrying on business at a branch of a business. (*Added 3 of 1999 s. 3*)
- (4A) A notice under subsection (4) or (4AA) shall include a statement of the reasons for the service of the notice and where such person fails to satisfy the Commissioner as provided in that subsection he may appeal in the manner provided by section 17. (*Added 6 of 1994 s. 56. Amended 3 of 1999 s. 3*)
- (5) For the purposes of this section—
agent (代理人) in relation to an absent person includes—

- (a) the agent, attorney, factor, receiver, or manager in Hong Kong of such person; and
- (b) any person in Hong Kong through whom such person is in receipt of any profits or income arising in or derived from the business; (*Amended 56 of 1984 s. 3*)

authorized representative (獲授權代表) has the meaning given by section 2 of the Limited Partnership Fund Ordinance (Cap. 637); (*Added 14 of 2020 s. 114. Amended E.R. 5 of 2020*)

general partner (普通合夥人) has the meaning given by section 2 of the Limited Partnership Fund Ordinance (Cap. 637); (*Added 14 of 2020 s. 114. Amended E.R. 5 of 2020*)

incapacitated person (無行為能力的人) means any minor, lunatic, idiot, or person of unsound mind;

investment manager (投資經理) has the meaning given by section 2 of the Limited Partnership Fund Ordinance (Cap. 637); (*Added 14 of 2020 s. 114. Amended E.R. 5 of 2020*)

trustee (受託人) includes any trustee, guardian, curator, manager or other person having the direction, control, or management of any property on behalf of any person, but does not include an executor.

4. Official secrecy

- (1) Except in the performance of the functions referred to in subsection (1A), an officer of the Inland Revenue Department, or of the Companies Registry—
 - (a) must preserve and aid in preserving secrecy with regard to all matters relating to the affairs of any person that may come to the officer's notice in the performance of any function under this Ordinance;

- (b) must not communicate any such matter to any person other than—
 - (i) the person to whom such matter relates;
 - (ii) the executor of the person referred to in subparagraph (i); or
 - (iii) the authorized representative of the person referred to in subparagraph (i) or the executor; and
 - (c) must not allow any person to have access to any record relating to any such matter in the possession, custody or control of the Commissioner or the Registrar. *(Replaced 13 of 2010 s. 4)*
- (1A) The functions are—
- (a) in relation to an officer of the Inland Revenue Department, functions under the Inland Revenue Ordinance (Cap. 112) or under this Ordinance; and
 - (b) in relation to an officer of the Companies Registry, functions under this Ordinance. *(Added 13 of 2010 s. 4)*
- (2) An officer of the Inland Revenue Department, or of the Companies Registry, must, before acting under this Ordinance, take and subscribe before a commissioner for oaths an oath or affirmation of secrecy in the prescribed form. *(Amended 47 of 1997 s. 10; 13 of 2010 s. 4)*
- (3) Except as may be necessary for the purpose referred to in subsection (3A), no officer of the Inland Revenue Department, or of the Companies Registry, may be required—
- (a) to divulge or communicate to any court any matter or thing coming to the officer's notice in the performance of any function under this Ordinance; or
 - (b) to produce in any court any document pertaining to such matter or thing other than a document required

to be kept by the Commissioner under this Ordinance.
(Replaced 13 of 2010 s. 4)

- (3A) The purpose is—
- (a) in relation to an officer of the Inland Revenue Department, to carry into effect the provisions of the Inland Revenue Ordinance (Cap. 112) or of this Ordinance; and
 - (b) in relation to an officer of the Companies Registry, to carry into effect the provisions of this Ordinance. (Added 13 of 2010 s. 4)
- (3B) In relation to an officer of the Companies Registry, subsections (1) and (3) do not apply to any particulars that are provided in an incorporation submission, re-domiciliation application, company registration application or LPF registration application. (Added 13 of 2010 s. 4. Amended 28 of 2012 ss. 912 & 920; 34 of 2021 s. 15; 14 of 2025 s. 195)
- (4) Information given to the Commissioner under section 3(4) or 8(4) shall not be receivable in evidence against the person giving such information in any criminal proceeding save in a prosecution for an offence under section 15(1)(i).
- (5) Notwithstanding the provisions of this section information received by officers of the Inland Revenue Department, or of the Companies Registry, for the purposes of this Ordinance may, together with copies of returns, accounts or other documents used for such purposes be communicated to the Commissioner of Rating and Valuation, to the Collector of Stamp Revenue or to the Estate Duty Commissioner. (Amended 13 of 2010 s. 4)
- (6) Notwithstanding anything contained in this section, the Commissioner may permit the Director of Audit or any officer of the Audit Commission duly authorized by the Director of Audit in that behalf to have such access to any records

or documents as may be necessary for the performance of his official duties. The Director of Audit or any officer so authorized shall be deemed to be an officer of the Inland Revenue Department for the purpose of subsection (2). *(Amended 13 of 2010 s. 4)*

- (7) Notwithstanding anything contained in this section, the Commissioner may provide an index in such form and containing such particulars of businesses as registered under this Ordinance as he sees fit for the purpose of identifying such businesses. *(Added 3 of 1999 s. 4)*

5. Application for registration

- (1) Every person carrying on any business not registered under the provisions of the Business Regulation Ordinance 1952 (14 of 1952), or commencing to carry on any business, or carrying on any business to which this Ordinance is made to apply shall make application to the Commissioner in the manner prescribed for the registration of that business. *(Amended L.N. 88 of 1975; 32 of 1975 s. 3; 79 of 1992 s. 2)*
- (1A) A person who makes a business registration application may register— *(Amended 13 of 2010 s. 5)*
- (a) a Chinese name;
 - (b) an English name; or
 - (c) both a Chinese name and an English name,
- under which the business is carried on. *(Added 3 of 1999 s. 5)*
- (1B) On making a business registration application, if names under which the same business is carried on, other than those mentioned in subsection (1A), are submitted to the Commissioner, the names are for the purposes of this Ordinance deemed to be the names of separate branches of the business and this Ordinance shall apply to such branches

as it applies to a business carried on at a branch of a business.
(*Added 3 of 1999 s. 5. Amended 13 of 2010 s. 5*)

- (2) A business registration application shall be made within 1 month of the coming into operation of this Ordinance or of the commencement of such business or of the date on which this Ordinance is made to apply to a business, as the case may be, whichever is the later: (*Amended L.N. 88 of 1975; 32 of 1975 s. 3; 56 of 1984 s. 4; 79 of 1992 s. 2; 13 of 2010 s. 5*)

Provided that the Commissioner may extend such period if he sees fit.

- (3) Every person carrying on business at a branch of a business to which subsection (1) applies shall, except where that branch has been registered under section 6(1A) before its amendment by the Business Registration (Amendment) Ordinance 1992 (79 of 1992), make application to the Commissioner in the manner prescribed for the registration of that branch.
(*Replaced 79 of 1992 s. 2*)

- (4) A branch registration application shall be made within 1 month of the commencement of business at the branch, or the coming into operation of the Business Registration (Amendment) Ordinance 1992 (79 of 1992), as the case may be, whichever is the later. (*Replaced 79 of 1992 s. 2. Amended 13 of 2010 s. 5*)

- (5) The Commissioner may extend the period referred to in subsection (4) if he thinks fit. (*Added 79 of 1992 s. 2*)

- (6) Subsection (2) does not apply to a simultaneous business registration application. (*Added 13 of 2010 s. 5*)

5A. Simultaneous business registration applications of companies incorporated under Companies Ordinance or open-ended fund companies

(*Amended 16 of 2016 s. 38*)

- (1) At the time an incorporation submission is made, the person who made the submission must— (*Amended 28 of 2012 ss. 912 & 920*)
- (a) pay to the Commissioner the prescribed business registration fee and levy; and
 - (b) deliver a notice in a form specified by the Commissioner under section 5D(1), to indicate whether the person intends that the company to be formed, or the open-ended fund company to be incorporated, will make an election under section 6(5C)(c).
- (2) If the person complies with subsection (1), on the incorporation of the company or open-ended fund company— (*Amended 28 of 2012 ss. 912 & 920; 16 of 2016 s. 38*)
- (a) the company or open-ended fund company is deemed to have made a business registration application; and
 - (b) if the person has, under subsection (1)(b), indicated the intent to make an election under section 6(5C)(c), the company or open-ended fund company is deemed to have made an election under section 6(5C)(c).

(Added 13 of 2010 s. 6. Amended 28 of 2012 ss. 912 & 920; 16 of 2016 s. 38)

5B. Simultaneous business registration applications of non-Hong Kong companies

- (1) At the time a company registration application is made, the non-Hong Kong company concerned must—
- (a) pay to the Commissioner the prescribed business registration fee and levy; and
 - (b) deliver a notice in a form specified by the Commissioner under section 5D(1)—

- (i) to submit the particulars prescribed in regulations made under section 14; and
 - (ii) to make an election under section 6(5C)(c) if the company intends to do so.
- (2) If the non-Hong Kong company complies with subsection (1), the company is deemed to have made a business registration application.
- (3) Subsections (1) and (2) do not apply to a non-Hong Kong company if the business carried on by the company is already registered, or deemed to be registered, under section 6; however, when the company delivers the non-Hong Kong company registration form to the Registrar, the company must deliver a notice in a form specified by the Commissioner under section 5D(1) to indicate that the business is so registered.

(Added 13 of 2010 s. 6)

5BA. Simultaneous business registration applications of limited partnership funds

- (1) At the time an LPF registration application is made, the person making the application must—
 - (a) pay to the Commissioner the prescribed business registration fee and levy; and
 - (b) deliver a notice in a form specified under section 5D(1)—
 - (i) to submit the particulars prescribed in regulations made under section 14; and
 - (ii) to make an election under section 6(5C)(c) if the person intends to do so.

- (2) If subsection (1) is complied with in relation to a limited partnership fund, a business registration application is deemed to have been made in respect of the fund.
- (3) Subsections (1) and (2) do not apply in relation to an LPF registration application—
 - (a) if—
 - (i) the application is made under section 79 of the Limited Partnership Fund Ordinance (Cap. 637); and
 - (ii) section 82(2) of that Ordinance applies; or
 - (b) if—
 - (i) the application is made under section 82B of that Ordinance; and
 - (ii) section 82F(2) of that Ordinance applies.
- (4) If subsections (1) and (2) do not apply in relation to an LPF registration application because of subsection (3), when the person making the application delivers the LPF registration form to the Registrar, the person must deliver a notice in a form specified under section 5D(1) to indicate that—
 - (a) if subsection (3)(a) applies—the specified partnership referred to in section 82(2) of the Limited Partnership Fund Ordinance (Cap. 637) holds a valid business registration certificate at the time of making the application; or
 - (b) if subsection (3)(b) applies—the original partnership referred to in section 82F(2) of that Ordinance holds a valid business registration certificate at the time of making the application.

(Added 34 of 2021 s. 16)

5BB. Simultaneous business registration applications of re-domiciled

companies

- (1) At the time a re-domiciliation application is made, the person who makes the application (*applicant*) must—
 - (a) pay to the Commissioner the prescribed business registration fee and levy; and
 - (b) deliver to the Commissioner a notice in a form specified under section 5D(1).
- (2) The applicant must indicate in the notice whether the applicant intends to make an election under section 6(5C)(c).
- (3) Subsections (1) and (2) do not apply in relation to a re-domiciliation application if—
 - (a) the business carried on by the applicant is registered, or deemed to have been registered, under section 6 (*matter*); and
 - (b) the applicant has, at the time of making the re-domiciliation application, delivered to the Commissioner a notice in a form specified under section 5D(1), informing the Commissioner of the matter.
- (4) If subsections (1) and (2) are complied with in relation to a re-domiciliation application, the applicant is deemed to have made a business registration application.

(Added 14 of 2025 s. 196)

5C. Registrar to perform certain functions in relation to simultaneous business registration applications

- (1) The Registrar is to perform the following functions for and on behalf of the Commissioner in relation to simultaneous business registration applications—
 - (a) collecting prescribed business registration fees and levies under sections 5A(1)(a), 5B(1)(a), 5BA(1)(a) and 5BB(1)(a) and refunding those fees and levies under

- section 7A(2)(a), (4), (5) or (6); (*Amended 34 of 2021 s. 17; 14 of 2025 s. 197*)
- (b) receiving notices under sections 5A(1)(b), 5B(1)(b) and (3), 5BA(1)(b) and (4) and 5BB(1)(b) and (3)(b); (*Amended 34 of 2021 s. 17; 14 of 2025 s. 197*)
 - (c) assigning identifying numbers;
 - (d) issuing business registration certificates under section 6(3);
 - (e) giving notification under section 6(4A) of the Commissioner's decisions.
- (2) The Commissioner may delegate to the Registrar any other function under this Ordinance in relation to simultaneous business registration applications either generally or particularly.
- (3) Subsection (1) or a delegation under subsection (2) does not prevent or restrict the concurrent performance of the function by the Commissioner.
- (4) A function performed by the Registrar under subsection (1) or under a delegation under subsection (2) is deemed to be performed by the Commissioner.
- (5) In respect of a simultaneous business registration application, the Registrar must transmit to the Commissioner—
- (a) all information submitted in notices under sections 5A(1)(b), 5B(1)(b) and (3), 5BA(1)(b) and (4) and 5BB(1)(b) and (3)(b); and (*Amended 34 of 2021 s. 17; 14 of 2025 s. 197*)
 - (b) the particulars prescribed in regulations made under section 14.
- (6) Except as otherwise provided by this Ordinance, a simultaneous business registration application is to be

processed in the same manner as if it was made under section 5(1).

(Added 13 of 2010 s. 6)

5D. Notices in specified form

- (1) The Commissioner may specify any form to be used for a notice under section 5A(1)(b), 5B(1)(b) or (3), 5BA(1)(b) or (4) or 5BB(1)(b) or (3)(b), and the Registrar must make copies of any such form available during office hours at the office of the Registrar and through any other means that the Registrar considers appropriate. *(Amended 14 of 2025 s. 198)*
- (2) A notice under section 5A(1)(b), 5B(1)(b) or (3), 5BA(1)(b) or (4) or 5BB(1)(b) or (3)(b) must be delivered to the Commissioner, through the Registrar, in the same manner as the related incorporation form, re-domiciliation form, non-Hong Kong company registration form or LPF registration form. *(Amended 33 of 2021 s. 36; 14 of 2025 s. 198)*
- (3) If the related incorporation form, re-domiciliation form, non-Hong Kong company registration form or LPF registration form is delivered to the Registrar in the form of an electronic record, the notice must also be delivered to the Registrar in the form of an electronic record that complies with any requirement that may be specified by the Registrar for the purposes of this section. *(Amended 33 of 2021 s. 36)*
- (4) Without limiting the powers of the Registrar under subsection (3), the Registrar may specify requirements regarding the following matters—
 - (a) the format of an electronic record;
 - (b) the manner in which an electronic record is to be authenticated or certified; and
 - (c) the system by which and the manner in which an electronic record is to be delivered.

(Added 13 of 2010 s. 6. Amended 34 of 2021 s. 18)

6. Registration of business and issue of business registration certificate

- (1) The Commissioner must register each business for which a business registration application is made or is deemed to be made under this Ordinance as soon as practicable after the prescribed business registration fee and levy are paid. *(Replaced 13 of 2010 s. 7)*
- (1A) The Commissioner must register each branch of a business for which a branch registration application is made under this Ordinance as soon as practicable after the prescribed branch registration fee and levy are paid. *(Replaced 13 of 2010 s. 7)*
- (2) Businesses registered under the Business Regulation Ordinance 1952 (14 of 1952) shall for the purposes of this Ordinance be deemed to have been registered under this section.
- (3) The Commissioner must issue a business registration certificate for the relevant business as soon as practicable after—
 - (a) the Commissioner has decided to register the business;
 - (b) the prescribed business registration fee and levy are paid under section 7 or under an order of a magistrate made under section 15; or
 - (c) an exemption is granted under section 9. *(Replaced 13 of 2010 s. 7)*
- (3A) The Commissioner must issue a branch registration certificate for the relevant branch of a business as soon as practicable after—
 - (a) the Commissioner has decided to register the branch; or

- (b) the prescribed branch registration fee and levy are paid under section 7 or under an order of a magistrate made under section 15. *(Replaced 13 of 2010 s. 7)*
- (3B) A business registration certificate under subsection (3) or a branch registration certificate under subsection (3A) may be issued in any manner the Commissioner thinks fit. *(Added 13 of 2010 s. 7)*
- (3C) Without limiting the powers of the Commissioner under subsection (3B), the Commissioner may issue a certificate in the form of an electronic record. *(Added 13 of 2010 s. 7)*
- (4) The Commissioner shall not be required to register any business or branch of a business or to issue a business registration certificate or a branch registration certificate where application is made for registration—
 - (a) of a business or a branch which is unlawful;
 - (b) by a name which suggests that the business is incorporated with limited liability when it is not, or, where the business is incorporated with limited liability, by a name which suggests that the business is incorporated under a different name; or *(Replaced 3 of 1999 s. 6)*
 - (c) by a name which suggests a connection with the Government or any public body when no such connection exists or has existed. *(Replaced 79 of 1992 s. 3)*
- (4AA) The Commissioner is also not required to register the business or branch of the business, or to issue a business registration certificate or branch registration certificate, if— *(Amended 14 of 2020 s. 115)*
 - (a) the application is made by an open-ended fund company for registration by a name that is not the name of the company; or

- (b) the application is made by a limited partnership fund for registration by a name that is not the name of the fund.
(Amended 14 of 2020 s. 115)
- (4A) If the Commissioner has decided not to register a business or a branch of a business for any of the reasons specified in subsections (4) and (4AA)— *(Amended 16 of 2016 s. 39)*
 - (a) the Commissioner must notify the applicant concerned in writing of the decision and the reason for it; and
 - (b) if the decision is made for the reason specified in subsection (4)(b) or (c) or (4AA), the applicant must make a new business registration application or branch registration application, as the case may be, under a different name within 1 month of the notification.
(Replaced 13 of 2010 s. 7. Amended 16 of 2016 s. 39)
- (4B) Where at any time after a business or a branch of a business has been registered the Commissioner, on the ground that a court or other competent authority has decided that such business or branch is unlawful, decides that such business or branch should not have been registered for the reason specified in subsection (4)(a)—
 - (a) the Commissioner shall remove the entry in respect of the business or of the branch, as the case may be, from the register; and
 - (b) the Commissioner shall as soon as practicable after the removal publish a notice in the Gazette of the removal and on publication such business or branch, as the case may be, shall be deemed to have never been registered.
(Added 3 of 1999 s. 6)
- (4C) Any person aggrieved by a decision of the Commissioner made under subsection (4B) may, within 28 days of the publication of the notice of removal referred to in paragraph (b) of that subsection, appeal to the Court of First Instance

against the removal and the Court of First Instance may make such order thereon as it may deem just, including an order as to costs. (*Added 3 of 1999 s. 6*)

(4D) If—

- (a) at any time after a business or a branch of a business has been registered it appears to the Commissioner that the business or branch should not have been registered for the reason specified in subsection (4)(b) or (c) or (4AA); or
- (b) on notification of a change of the name of a business or a branch of a business under section 8(1), (1A)(b), (1B), (1D)(b) or (1F)(b) or on the submission of the name of a business under section 8(1A)(a) or (1D)(a), it appears to the Commissioner that the business or branch should not be registered under the new name for the reason specified in subsection (4)(b) or (c) or (4AA), (*Amended 14 of 2025 s. 199*)

the Commissioner must issue a notice to the person carrying on the business or branch requesting the person to notify the Commissioner in writing, within 3 months of the issue of that notice, of a change to a different name that does not fall within the description in subsection (4)(b) or (c) or (4AA). (*Replaced 13 of 2010 s. 7. Amended 16 of 2016 s. 39*)

- (4E) A notice issued by the Commissioner under subsection (4D) shall include a statement of the reasons therefor and the person issued with the notice may appeal in the manner provided in section 17. (*Added 3 of 1999 s. 6*)
- (4F) If no notification of a change to a different name that does not fall within the description in subsection (4)(b) or (c) or (4AA) is given in accordance with the requirements of subsection (4D), or no appeal has been lodged under subsection (4E), or an appeal lodged under subsection (4E) has been determined

otherwise than in favour of the appellant, the business or branch, as the case may be, shall be deemed to have ceased to be carried on at the expiration of the 3 months period referred to in subsection (4D) or immediately after the appeal has been so determined, as the case may be, and the Commissioner shall record such cessation on the register accordingly. *(Added 3 of 1999 s. 6. Amended 13 of 2010 s. 7; 16 of 2016 s. 39)*

- (4G) Where a business or a branch of a business is deemed to have ceased to be carried on under subsection (4F), the Commissioner shall as soon as practicable thereafter, notify the person served with the notice under subsection (4D) of such cessation, and publish the name, business registration number, business address and the date of the cessation in the Gazette. *(Added 3 of 1999 s. 6)*
- (5) A business registration certificate and a branch registration certificate shall be valid until the expiry date endorsed thereon, and no such certificate shall be valid unless it bears an endorsement to the effect that—
- (a) the prescribed business registration fee or the prescribed branch registration fee, as the case may be, and the levy have been paid; or *(Replaced 56 of 1984 s. 5)*
 - (b) in the case of a business registration certificate, no fee is payable. *(Replaced 56 of 1984 s. 5)*
- (5A) The expiry date endorsed on a business registration certificate shall be the date of the expiration of—
- (a) where the certificate is an applicable business registration certificate in respect of which an election has been made under subsection (5C), 3 years from the date of commencement endorsed thereon; or
 - (b) in any other case, 1 year from the date of commencement endorsed thereon. *(Added L.N. 90 of 1999 and 44 of 1999 s. 26)*

- (5B) (a) The expiry date endorsed on a branch registration certificate issued in respect of a branch of a business shall—
- (i) where there is a relevant business registration certificate, be the same as the expiry date endorsed on the relevant business registration certificate; or
 - (ii) where there is no relevant business registration certificate, be such date as the Commissioner shall reasonably decide having regard to the circumstances of the case.
- (b) In this subsection, ***relevant business registration certificate*** (有關商業登記證), in relation to a branch registration certificate issued in respect of a branch of a business, means a business registration certificate issued in respect of the business on which—
- (i) the date of commencement endorsed is the same as the date of commencement endorsed on the branch registration certificate; or
 - (ii) the date of commencement endorsed is earlier than the date of commencement endorsed on the branch registration certificate, but the expiry date endorsed is not earlier than the date of commencement endorsed on the branch registration certificate.
(Added L.N. 90 of 1999 and 44 of 1999 s. 26)
- (5C) A person carrying on business may—
- (a) where a valid business registration certificate has been issued in respect of the business, by notice in writing given to the Commissioner not later than 1 month before the expiry date endorsed on the certificate;
 - (b) where a business registration application for the business is made within 1 year of the commencement of the business, by a statement in the application; or

- (c) in relation to a simultaneous business registration application, (*Added 13 of 2010 s. 7*)

elect that the expiry date to be endorsed on all applicable business registration certificates to be issued at any time thereafter in respect of the business shall be the date of the expiration of 3 years from the date of commencement endorsed thereon. (*Added L.N. 90 of 1999 and 44 of 1999 s. 26. Amended 13 of 2010 s. 7*)

- (5D) (a) Where a person has made an election as regards a business under subsection (5C)—
- (i) the election shall be irrevocable in respect of the first applicable business registration certificate that has been or may be issued in respect of the business after the election is made;
 - (ii) subject to subparagraph (i), the election may be revoked by the person by notice in writing given to the Commissioner at any time not later than 1 month before the expiry date endorsed on a valid business registration certificate where the expiry date is endorsed in accordance with the election.
- (b) Where an election is revoked under paragraph (a)(ii), the election shall be regarded as not having been made in respect of any business registration certificate that may be issued after the revocation is made. (*Added L.N. 90 of 1999 and 44 of 1999 s. 26*)
- (5E) In this section, a reference to applicable business registration certificate is a reference to—
- (a) in relation to an election made in the manner specified in subsection (5C)(a), a business registration certificate on which the date of commencement endorsed—

- (i) shall be a date after the expiry date endorsed on the valid business registration certificate referred to in that subsection; and
 - (ii) shall not be a date before the commencement of the Revenue Ordinance 1999 (44 of 1999);
- (b) in relation to an election made in the manner specified in subsection (5C)(b), a business registration certificate on which the date of commencement endorsed shall not be a date before the commencement of the Revenue Ordinance 1999 (44 of 1999). (*Added L.N. 90 of 1999 and 44 of 1999 s. 26*)
- (6) The issue of a business registration certificate or a branch registration certificate in respect of any business shall not be deemed to imply that the requirements of any law in relation to such business or to the persons carrying on the same or employed therein have been complied with. (*Amended 79 of 1992 s. 3*)
- (7) Where a body corporate makes a business registration application and the body corporate is not incorporated in Hong Kong, the Commissioner shall record its place of incorporation after its name on the register in a manner he sees fit. (*Added 3 of 1999 s. 6. Amended 13 of 2010 s. 7*)

(Amended 56 of 1984 s. 5)

7. Payment of fees

- (1) The Commissioner may by notice call upon any person—
 - (a) carrying on business—
 - (i) in respect of which he is not in possession of a valid business registration certificate and for which the prescribed business registration fee and the levy have not been paid; or (*Amended 3 of 1999 s. 7*)

- (ii) in respect of which a valid business registration certificate is due to expire, and the Commissioner has not received any notification of cessation in respect of such business under section 8(2) or where the person is a company which is deemed to be a person carrying on business under section 2(1A), *(Replaced 3 of 1999 s. 7)*

to pay by a date specified in the notice the prescribed business registration fee and the levy; or *(Amended 33 of 1994 s. 3)*

- (b) carrying on business at a branch—

- (i) in respect of which he is not in possession of a valid branch registration certificate and for which the prescribed branch registration fee and the levy have not been paid; or *(Amended 3 of 1999 s. 7)*
- (ii) in respect of which a valid branch registration certificate is due to expire and the Commissioner has not received any notification of cessation in respect of such branch under section 8(2), *(Replaced 3 of 1999 s. 7)*

to pay by a date specified in the notice the prescribed branch registration fee and the levy, *(Amended 33 of 1994 s. 3)*

except that in the case of a notice under paragraph (a)(ii) or (b)(ii) the date so specified shall be a date not earlier than the day following the date of expiry of the valid business registration certificate or branch registration certificate. *(Amended 13 of 2010 s. 8)*

- (2) Where on the expiry of—

- (a) a business registration certificate issued in respect of a business; or

- (b) a branch registration certificate issued in respect of a business carried on at a branch,
no notice under subsection (1)(a)(ii) or (b)(ii) has been received, every person carrying on such business shall so notify the Commissioner in writing within 1 month of such expiry.
- (3) The Commissioner may by notice call upon any person who has carried on business, or carried on business at a branch, at any time during the 6 years immediately preceding the issue of the notice without being in possession of a valid business registration certificate or branch registration certificate (as the case may be) in respect of the business or branch, to pay by a date specified in the notice any fee or levy which would have been payable by him had the provisions of this Ordinance been complied with.
- (4) Every person to whom a notice under subsection (1) or (3) is addressed shall comply with that notice on or before the date specified in the notice.
- (5) Notwithstanding the cessation of a business or of a branch of a business—
- (a) any prescribed business registration fee or prescribed branch registration fee or any levy which is payable in respect of the business or the branch, as the case may be, shall remain payable;
- (b) any prescribed business registration fee or prescribed branch registration fee or any levy which has been paid in respect of the business or the branch, as the case may be, shall not be refunded. *(Added L.N. 90 of 1999 and 44 of 1999 s. 27)*

(Replaced 79 of 1992 s. 4)

7A. Refund of prescribed business registration fees, prescribed branch registration fees or levies

- (1) Any prescribed business registration fee, prescribed branch registration fee or levy paid is not to be refunded except where it is provided otherwise in this section or any other provision of this Ordinance.
- (2) Subject to subsection (3), the Commissioner must refund any prescribed business registration fee or prescribed branch registration fee, as the case may be, or levy paid in respect of a business or a branch of a business—
 - (a) as soon as practicable after the Commissioner has given the notification under section 6(4A) if the Commissioner has decided not to register the business or branch for any of the reasons specified in section 6(4) and (4AA); or (*Amended 16 of 2016 s. 40*)
 - (b) as soon as practicable if the Commissioner has removed the entry in respect of the business or branch from the register under section 6(4B), and there is no appeal against the removal under section 6(4C) or an appeal under section 6(4C) is unsuccessful or withdrawn.
- (3) Except in the case of a branch of a business, subsection (2)(b) does not entitle the following companies or fund to any refund— (*Amended 14 of 2020 s. 116*)
 - (a) a company incorporated under the Companies Ordinance (Cap. 622); (*Amended 28 of 2012 ss. 912 & 920*)
 - (aa) a re-domiciled company; (*Added 14 of 2025 s. 200*)
 - (ab) a company incorporated under a former Companies Ordinance as defined by section 2(1) of the Companies Ordinance (Cap. 622); (*Added 28 of 2012 ss. 912 & 920*)

- (ac) an open-ended fund company; (*Added 16 of 2016 s. 40*)
 - (ad) a limited partnership fund; (*Added 14 of 2020 s. 116*)
 - (b) a non-Hong Kong company as defined by section 2(1) of the Companies Ordinance (Cap. 622); (*Replaced 28 of 2012 ss. 912 & 920*)
 - (c) a company incorporated outside Hong Kong that has established a place of business in Hong Kong, but has ceased to have any such place of business before the repeal of Part XI of the Companies Ordinance (Cap. 32) as in force from time to time before the commencement date[#] of section 2 of Schedule 9 to the Companies Ordinance (Cap. 622). (*Added 28 of 2012 ss. 912 & 920*)
- (4) If the Registrar refuses an incorporation submission made on or after the day on which section 6 of the Business Registration (Amendment) Ordinance 2010 (13 of 2010) comes into operation*, the Commissioner must as soon as practicable refund to the person who made the submission the prescribed business registration fee and levy paid under section 5A(1)(a). (*Amended 28 of 2012 ss. 912 & 920*)
- (5) If the Registrar refuses an LPF registration application made on or after the day on which Part 3 of the Limited Partnership Fund and Business Registration Legislation (Amendment) Ordinance 2021 (34 of 2021) comes into operation**, the Commissioner must as soon as practicable refund to the person who made the application the prescribed business registration fee and levy paid under section 5BA(1)(a). (*Added 34 of 2021 s. 19*)
- (6) If the Registrar refuses a re-domiciliation application, the Commissioner must as soon as practicable refund to the person who made the application the prescribed business

registration fee and levy paid under section 5BB(1)(a). (*Added 14 of 2025 s. 200*)

(*Added 13 of 2010 s. 9*)

Editorial Note:

Commencement date: 3 March 2014.

* Operation date: 21 February 2011.

** Operation date: 27 December 2023.

8. Information to be furnished

- (1) If there is any change in the particulars of a business as set out in the form of application for registration (whether such form was submitted under this Ordinance or under the Business Regulation Ordinance 1952 (14 of 1952)), any person carrying on such business shall within 1 month of such change notify the Commissioner in writing thereof. (*Amended 13 of 2010 s. 10*)
- (1A) In respect of a simultaneous business registration application relating to an incorporation submission— (*Amended 28 of 2012 ss. 912 & 920*)
 - (a) the relevant company must, within 1 month of the date on which it commences to carry on the relevant business, submit to the Commissioner in writing the particulars prescribed in regulations made under section 14; and
 - (b) if there is any change in those particulars, the company must within 1 month of that change notify the Commissioner of it in writing. (*Added 13 of 2010 s. 10*)
- (1B) In respect of a simultaneous business registration application relating to a company registration application, if there is—
 - (a) any change in the particulars submitted by the non-Hong Kong company under section 5B(1)(b)(i); or

- (b) in the case the company is not registered under Part 16 of the Companies Ordinance (Cap. 622)— (*Amended 28 of 2012 ss. 912 & 920*)
 - (i) a change of its corporate name or an alteration of the address of its principal place of business in Hong Kong; or
 - (ii) an alteration of its authorized representative or an alteration of name and address of its authorized representative,

the company must within 1 month of that change or alteration notify the Commissioner of it in writing. (*Added 13 of 2010 s. 10*)

- (1C) In respect of a simultaneous business registration application relating to an LPF registration application—
 - (a) the relevant limited partnership fund must, within 1 month beginning on the date on which it commences to carry on the relevant business, submit to the Commissioner in writing the particulars prescribed in regulations made under section 14; and
 - (b) if there is any change in those particulars (or in the particulars submitted under section 5BA(1)(b)(i) in respect of the fund), the fund must, within 1 month beginning on the date on which the change occurs, notify the Commissioner of it in writing. (*Added 34 of 2021 s. 20*)
- (1D) In respect of a simultaneous business registration application relating to a re-domiciliation application—
 - (a) the relevant company must, within 1 month beginning on the date on which the company commences to carry on the business in Hong Kong, submit to the Commissioner in writing the particulars prescribed in regulations made under section 14; and

- (b) if there is any change in those particulars of the company, the company must, within 1 month beginning on the date on which the change takes place, notify in writing the Commissioner of the change. *(Added 14 of 2025 s. 201)*
- (1E) Subsection (1D) does not apply in relation to a re-domiciliation application to which section 5BB(3) applies. *(Added 14 of 2025 s. 201)*
- (1F) If section 5BB(3) applies and the relevant company becomes a re-domiciled company—
 - (a) the company must, within 1 month beginning on the re-domiciliation date, submit to the Commissioner in writing the particulars prescribed in regulations made under section 14; and
 - (b) if—
 - (i) there is any change in the particulars submitted by the company under section 5(1) or 5B(1)(b)(i) or subsection (1) or (1B)(a) before the re-domiciliation date; and
 - (ii) the Commissioner has not been notified of the change before that date,the company must, within 1 month beginning on the date on which the change takes place, notify in writing the Commissioner of the change. *(Added 14 of 2025 s. 201)*
- (2) Where a business ceases to be carried on, any person who was carrying on such business shall, within 1 month of the cessation, notify the Commissioner in writing thereof.
- (2A) Where a person gives notice to the Commissioner in any return or other document submitted in accordance with the Inland Revenue Ordinance (Cap. 112) of any matter required

to be notified under this section, the person is to be treated as having notified the Commissioner of that matter under this section. (*Added 79 of 1992 s. 5. Amended 13 of 2010 s. 10*)

(2B) If a company—

- (a) delivers a notice of a change of company name under section 107(2) of the Companies Ordinance (Cap. 622) or delivers a notice of a change of address of its registered office under section 658(3) of that Ordinance; (*Replaced 28 of 2012 ss. 912 & 920*)
- (b) delivers under section 778 of that Ordinance a return containing particulars required by that section; (*Replaced 28 of 2012 ss. 912 & 920*)
- (c) delivers a return under section 791(1) of that Ordinance for a change of its authorized representative or a change of the name and address of its authorized representative; or (*Added 28 of 2012 ss. 912 & 920*)
- (d) delivers a return under section 791(1) of that Ordinance for a change of the address of its principal place of business in Hong Kong, (*Added 28 of 2012 ss. 912 & 920*)

the Registrar must transmit the particulars to the Commissioner as soon as practicable after the notice or return is registered or recorded under that Ordinance, and if the company is subject to subsection (1), on the registration or recording, it is to be treated as having notified the Commissioner of the change or alteration under that subsection. (*Added 13 of 2010 s. 10*)

(2BA) If an open-ended fund company delivers to the Registrar under the OFC rules a notice of a change of its name or the address of its registered office, the Registrar must transmit the particulars to the Commissioner as soon as practicable after

the notice is registered or recorded under those rules. (*Added 16 of 2016 s. 41*)

- (2C) If there is a replacement of a company's name under section 110 of the Companies Ordinance (Cap. 622), the Registrar must transmit the particulars to the Commissioner as soon as practicable after the replacement, and if the company is subject to subsection (1), on the replacement, it is to be treated as having notified the Commissioner of the replacement under that subsection. (*Added 13 of 2010 s. 10. Amended 28 of 2012 ss. 912 & 920*)
- (2D) If—
- (a) a notification of a change of name of a limited partnership fund is filed under section 40(2) of the Limited Partnership Fund Ordinance (Cap. 637);
 - (b) a notification of the withdrawal, removal or replacement of the general partner in a limited partnership fund is filed under section 25(2) of that Ordinance;
 - (c) a notification of a change in any of the following particulars (if applicable) in respect of the general partner in a limited partnership fund is filed under section 25(2) of that Ordinance—
 - (i) the name;
 - (ii) the number of the identity card (as defined by section 1A(1) of the Registration of Persons Ordinance (Cap. 177));
 - (iii) the number of the passport;
 - (iv) the business registration number; or
 - (d) a notification of a change in the address of the registered office, or in the principal place of business, of a limited partnership fund is filed under section 25(2) of that Ordinance,

the Registrar must transmit the particulars to the Commissioner as soon as practicable after the notification is registered or recorded under that Ordinance, and if the fund is subject to subsection (1), it is to be treated on the registration or recording as having notified the Commissioner of the change under that subsection. (*Added 34 of 2021 s. 20*)

- (2E) If there is a replacement of a limited partnership fund's name under section 44 of the Limited Partnership Fund Ordinance (Cap. 637), the Registrar must transmit the particulars to the Commissioner as soon as practicable after the replacement, and if the fund is subject to subsection (1), it is to be treated on the replacement as having notified the Commissioner of the replacement under that subsection. (*Added 34 of 2021 s. 20*)
- (3) (*Repealed 79 of 1992 s. 5*)
- (4) To obtain full information for the purposes of this Ordinance, the Commissioner may give notice in writing to any person, appearing to him to be a person able to furnish information, requiring him— (*Amended L.N. 374 of 1991*)
- (a) to supply such particulars as the Commissioner may deem necessary; or
 - (b) to attend at a time and place to be named by the Commissioner for the purpose of being examined respecting such information.
- (5) In this section references to a business include references to a branch of that business. (*Added 56 of 1984 s. 7*)
- (6) In this section—
- OFC rules** (《開放式基金型公司規則》) has the meaning given by section 112A of the Securities and Futures Ordinance (Cap. 571). (*Added 16 of 2016 s. 41*)

9. Exemption from payments of fees for small businesses

- (1) Upon application being made to the Commissioner in the manner prescribed, he shall exempt from the payment of the prescribed business registration fee and levy any person carrying on a business which is shown to his satisfaction— (*Amended 56 of 1984 s. 8*)
- (a) in the case of any business except a new business or any business whose profits are derived primarily from the sale of services to have total sales not exceeding an average of the sum specified in item 2 of Schedule 1; or (*Amended 33 of 1994 s. 4*)
 - (b) in the case of any business whose profits are derived primarily from the sale of services except a new business, to have total sales or receipts not exceeding an average of the sum specified in item 3 of Schedule 1; or (*Amended 33 of 1994 s. 4*)
 - (c) in the case of a new business is unlikely to have total sales or receipts, as the case may be, exceeding the averages referred to in paragraph (a) or (b) respectively.
- The average in each case shall be based on the sales or receipts for the period of 6 months immediately preceding the making of the application or on such other information as the Commissioner may see fit to accept.
- (2) An application under this section shall be made not later than—
- (a) 1 month before the date of expiry of a current business registration certificate; or
 - (b) in the case of a new business 1 month after application for the registration of such business under section 5:

Provided that the Commissioner may extend such period if he sees fit.

- (3) Where an exemption is granted under subsection (1) the Commissioner shall issue a business registration certificate endorsed to that effect, and such exemption shall apply to the period of 12 months immediately following the date of commencement endorsed thereon or to such further period or periods not exceeding 3 years as the Commissioner may direct.
- (4) The liability to pay the prescribed business registration fee and levy shall not be affected by the making of any application under subsection (1) unless the Commissioner shall otherwise direct, and where an exemption is granted after the prescribed business registration fee and levy have been paid such fee and levy shall be refunded. (*Amended 56 of 1984 s. 8*)
- (5) Where an exemption is not granted under subsection (1) the Commissioner shall so notify the person making the application therefor by notice in writing served either personally or by registered post and such person may appeal in the manner provided by section 17. (*Replaced 6 of 1994 s. 56*)
- (5A) A notice under subsection (5) shall include a statement of the reasons why an exemption is not granted. (*Added 6 of 1994 s. 56*)
- (6) This section does not apply to— (*Added L.N. 95 of 1976; 27 of 1976 s. 3. Amended 28 of 2012 ss. 912 & 920; 14 of 2025 s. 202*)
- (a) any company which is incorporated in Hong Kong under—
 - (i) the Companies Ordinance (Cap. 622); or
 - (ii) a former Companies Ordinance as defined by section 2(1) of the Companies Ordinance (Cap. 622);

- (aa) a re-domiciled company; (*Added 14 of 2025 s. 202*)
- (ab) an open-ended fund company; (*Added 16 of 2016 s. 42*)
- (ac) a limited partnership fund; (*Added 14 of 2020 s. 117*)
- (b) any non-Hong Kong company as defined by section 2(1) of the Companies Ordinance (Cap. 622); or
- (c) any company incorporated outside Hong Kong that has established a place of business in Hong Kong, but has ceased to have any such place of business before the repeal of Part XI of the Companies Ordinance (Cap. 32) as in force from time to time before the commencement date* of section 2 of Schedule 9 to the Companies Ordinance (Cap. 622). (*Amended 28 of 2012 ss. 912 & 920*)

Editorial Note:

* Commencement date: 3 March 2014.

10. Businesses carried on by same persons

- (1) Where 2 or more businesses are carried on by the same person or persons the following provisions shall have effect—
 - (a) (*Repealed 79 of 1992 s. 6*)
 - (b) (*Repealed 56 of 1984 s. 9*)
 - (c) no such business shall be entitled to exemption from payment of fees under section 9.
- (2) For the purposes of this section 2 or more businesses shall be deemed to be carried on by the same persons only where all such persons carrying on each of such businesses are identical and no other person carries on any of them.

11. Penalty for non-payment of fees

- (1) Where any prescribed business registration fee or prescribed

branch registration fee, as the case may be, and levy have not been fully paid within the time specified for payment under section 7 the Commissioner may by notice in writing to any person liable therefor order that the sum specified in item 1 of Schedule 2 be added to the fee and levy and recovered therewith. *(Amended 33 of 1994 s. 5; 3 of 1999 s. 8)*

- (1A) The penalty to be added under subsection (1) shall be the penalty in force on the date of commencement of the relevant business registration certificate. *(Added 3 of 1999 s. 8)*
- (2) *(Repealed L.N. 64 of 1974; 30 of 1974 s. 2)*
- (3) The Commissioner may in his absolute discretion—
 - (a) extend the time specified for the payment of any fee or levy; and
 - (b) remit any sum that he has ordered to be added to any fee or levy under subsection (1). *(Amended 30 of 1974 s. 2)*

(Amended 56 of 1984 s. 10)

12. Display of certificates

- (1) A valid business registration certificate shall be displayed at the place of business to which such certificate relates.
- (2) A valid branch registration certificate shall be displayed at the branch to which such certificate relates.
- (3) If the business registration certificate or branch registration certificate is issued in the form of an electronic record, a printed copy of the certificate must be displayed in the manner described in subsection (1) or (2), as the case may be, and the display is to be treated as complying with that subsection. *(Added 13 of 2010 s. 11)*

(Replaced 56 of 1984 s. 11)

13. Inspection

- (1) The Commissioner may authorize in writing any public officer to be an inspector.
- (2) Any business registration inspector and any inspector appointed under subsection (1) shall, for the purpose of ascertaining whether the provisions of this Ordinance are being complied with, have power at all reasonable times to enter any premises at which he had reason to believe any business is being carried on and there to make such examination and inquiry as may be necessary for such purpose.

14. Regulations

- (1) The Chief Executive in Council may by regulation provide for— *(Amended 12 of 1999 s. 3)*
 - (a)-(g) *(Repealed 26 of 1996 s. 2)*
 - (h) fees for the issue of documents under sections 19 and 19A and for the issue of duplicate documents; *(Replaced 3 of 1999 s. 9)*
 - (i) generally for the carrying into effect of the provisions of this Ordinance in relation to any matter. *(Amended 56 of 1984 s. 12; 26 of 1996 s. 2)*
- (1A) The Secretary may by regulation provide for— *(Amended L.N. 106 of 2002; 13 of 2010 s. 12)*
 - (a) the manner in which a business registration application and a branch registration application are made; *(Amended 13 of 2010 s. 12)*
 - (b) the manner in which application for exemption from the payment of fees and levy is made;
 - (c) the information to be furnished to the Commissioner;

- (d) the manner of registration, including the form of, and particulars to be entered in, the register; (*Amended 13 of 2010 s. 12*)
 - (e) the forms of business registration certificates and branch registration certificates;
 - (f) the issue of duplicate business registration certificates and duplicate branch certificates;
 - (g) the exemption of any person or category of persons or business either wholly or in part from the provisions of this Ordinance. (*Added 26 of 1996 s. 2*)
- (2) Any regulation made under this Ordinance may provide that a contravention thereof shall be an offence and may provide penalties for such offences not exceeding a fine at level 2 and imprisonment for 6 months. (*Amended L.N. 338 of 1995*)

15. Offences

- (1) Any person who—
- (a) acts under this Ordinance without taking an oath of secrecy as required by section 4(2);
 - (b) acts contrary to the provisions of section 4(1) or to an oath taken under subsection (2) thereof;
 - (c) fails to make any application required under section 5 or 6; (*Amended 79 of 1992 s. 7*)
 - (d) fails to pay any fee or levy required under section 7, and any sum added thereto under section 11; (*Amended 56 of 1984 s. 13*)
 - (e) fails to notify the Commissioner of the non-receipt of a notice by the Commissioner under section 7(2);
 - (f) fails to furnish any information required under section 8 or to comply with any notice or requirement of the Commissioner under such section;

- (g) fails to display a valid business registration certificate or a valid branch registration certificate as required under section 12; (*Amended 56 of 1984 s. 13*)
- (h) commits forgery of any document provision for which is made in this Ordinance;
- (i) makes any statement or furnishes any information to the Commissioner under the provisions of this Ordinance whether such statement or information is verbal or in writing, which is false in any material particular or by reason of the omission of any material particular and which he either knows or has reason to believe to be false; or
- (j) resists or obstructs an inspector in the performance of his duties under this Ordinance,

shall be guilty of an offence, and shall be liable to a fine at level 2 and to imprisonment for 1 year. (*Amended 79 of 1992 s. 7; L.N. 338 of 1995*)

- (1A) Where a person is convicted of an offence under subsection (1)(c) or (f) the magistrate may, in addition to any penalty that may be imposed, order that the person shall within a time specified in the order do the act which he has failed to do, and a person who does not comply with such an order commits an offence and is liable to a fine at level 2 and to imprisonment for 1 year. (*Added 79 of 1992 s. 7. Amended L.N. 338 of 1995*)
- (1B) The Commissioner may compound any offence under this section and may before judgment stay or compound any proceedings thereunder. (*Added 3 of 1999 s. 10*)
- (2) (a) Where any person is convicted of any of the acts or omissions set out in subsection (1)(c), (d), (e), (h) or (i) the magistrate shall, in addition to any penalty that may be imposed, make an order that such person shall pay to

the Commissioner the fees and levy and any sums added thereto by the Commissioner, which would have been payable by him over the period of the preceding 6 years had the provisions of this Ordinance been complied with and had he committed no offence thereunder.

- (b) In making an order for payment under paragraph (a) the magistrate—
 - (i) shall require that the amount payable in respect of the 2 years immediately preceding the date of conviction be paid forthwith to the Commissioner; and
 - (ii) may allow time for the payment of the remainder of the amount specified in the order in accordance with the provisions of section 41 of the Magistrates Ordinance (Cap. 227); and
 - (iii) may impose a period of imprisonment for non-payment of the amount specified in the order calculated in accordance with the provisions of section 68 of the Magistrates Ordinance (Cap. 227).
- (c) For the purposes of this subsection, the Commissioner shall be deemed to have—
 - (i) called upon the person making application to pay the prescribed business registration fee or prescribed branch registration fee, as the case may be, and levy in accordance with section 7(1); and
 - (ii) imposed the sum to be added to the prescribed business registration fee or prescribed branch registration fee, as the case may be, and levy for the non-payment thereof in accordance with section 11. (*Amended L.N. 64 of 1974; 30 of 1974 s. 3; 56 of 1984 s. 13*)

- (2A) If the Commissioner has reason to believe that any particulars transmitted by the Registrar under section 5C(5)(b) or 8(2B), (2BA), (2D) or (2E) are false, inaccurate or incomplete, the Commissioner may— (*Amended 13 of 2010 s. 13; 16 of 2016 s. 43; 34 of 2021 s. 21*)
- (a) for particulars transmitted in respect of an open-ended fund company, inform the Registrar and the Securities and Futures Commission referred to in section 3(1) of the Securities and Futures Ordinance (Cap. 571) accordingly; or
 - (b) for particulars transmitted in respect of any other company or a limited partnership fund, inform the Registrar accordingly. (*Amended 16 of 2016 s. 43; 34 of 2021 s. 21*)
- (3) No prosecution under this section shall be commenced save within 6 years from the date of the commission of the offence.
- (4) In this section, **forgery** (偽造) has the meaning assigned to that term by Part IX of the Crimes Ordinance (Cap. 200). (*Replaced 49 of 1992 s. 5*)

16. Exemptions

- (1) The provisions of this Ordinance do not apply to— (*Amended 13 of 2010 s. 14; 14 of 2025 s. 203*)
- (a) any charitable, ecclesiastical, or educational institution of a public character where—
 - (i) any profits derived from any trade or business of such institution are applied solely for its charitable, ecclesiastical or educational purposes and not expended substantially outside Hong Kong; and (*Amended 56 of 1984 s. 14*)

- (ii) either such trade or business is exercised in the course of the actual carrying out of the expressed object of such institution, or the work in connexion with such trade or business is mainly carried out by persons for whose benefit such institution is established;
- (b) *(Repealed L.N. 88 of 1975; 32 of 1975 s. 4)*
- (c) the business of—
 - (i) agriculture including market gardening;
 - (ii) breeding or rearing livestock including dairy farming, poultry including the production of eggs, bees including the production of honey, or fish including crustaceans and oysters;
 - (iii) fishing:

Provided that this paragraph does not apply to— *(Added L.N. 95 of 1976; 27 of 1976 s. 4. Amended 28 of 2012 ss. 912 & 920; 14 of 2025 s. 203)*

 - (a) any company which is incorporated in Hong Kong under—
 - (i) the Companies Ordinance (Cap. 622); or
 - (ii) a former Companies Ordinance as defined by section 2(1) of the Companies Ordinance (Cap. 622);
 - (ab) any re-domiciled company; *(Added 14 of 2025 s. 203)*
 - (b) any non-Hong Kong company as defined by section 2(1) of the Companies Ordinance (Cap. 622); or
 - (c) any company incorporated outside Hong Kong that has established a place of business in Hong Kong, but has ceased to have any such place of business

before the repeal of Part XI of the Companies Ordinance (Cap. 32) as in force from time to time before the commencement date* of section 2 of Schedule 9 to the Companies Ordinance (Cap. 622); (*Amended 28 of 2012 ss. 912 & 920*)

- (d) such other businesses as the Secretary may from time to time exempt by regulation made under section 14. (*Amended 3 of 1999 s. 11; L.N. 106 of 2002; 13 of 2010 s. 14*)
- (2) In respect of any prescribed business registration fee and levy required to be paid under section 5A(1)(a), 5B(1)(a), 5BA(1)(a) or 5BB(1)(a)— (*Amended 34 of 2021 s. 22; 14 of 2025 s. 203*)
 - (a) the liability to pay the fee and levy is not affected by any claim that this Ordinance does not apply to the relevant company, limited partnership fund or business under this section; and
 - (b) if the Commissioner is satisfied that this Ordinance does not apply to the relevant company or limited partnership fund after the fee and levy have been paid, the fee and levy are to be refunded as soon as practicable. (*Added 13 of 2010 s. 14. Amended 34 of 2021 s. 22*)

Editorial Note:

* Commencement date: 3 March 2014.

17. Appeals

Any person wishing to appeal under section 3(4A), 6(4E) or 9(5) may—

- (a) in the case of an appeal under section 3(4A), within 28 days of the service on him of the notice in which the Commissioner informs him that the Commissioner is not satisfied that that person is not carrying on business;

- (b) in the case of an appeal under section 9(5), within 28 days of the service on him of the notice in which the Commissioner informs him that the Commissioner will not grant an exemption under section 9(1); and
- (c) in the case of an appeal under section 6(4E), within 28 days of the service on him of the notice in which the Commissioner requests him to notify the Commissioner of a change to a different name, (*Added 3 of 1999 s. 12. Amended 13 of 2010 s. 15*)

appeal to the Administrative Appeals Board.

(Replaced 6 of 1994 s. 56. Amended 3 of 1999 s. 12)

18. Amendment of Schedules

- (1) The Legislative Council may by resolution amend Schedule 1.
- (2) The Financial Secretary may by order published in the Gazette amend Schedule 2.

(Replaced 33 of 1994 s. 6)

19. Certification and issue of documents

- (1) The Commissioner shall, upon request by any person and on payment of the prescribed document fee, certify and issue to that person as soon as practicable— (*Amended 3 of 1999 s. 13*)
 - (a) a copy of a valid business registration certificate or a valid branch registration certificate;
 - (b) an extract of any information on the register. (*Replaced 79 of 1992 s. 8*)
- (1A) An extract of information for the purpose of subsection (1)(b) may be supplied in any or any combination of the following—

- (a) where the information is contained in a form submitted to the Commissioner under this Ordinance or the Business Regulation Ordinance 1952 (14 of 1952), by supplying a copy of the form;
- (b) where the information is contained in a microfilm image of a form referred to in paragraph (a), by supplying a copy of the microfilm image in printed form; or
- (c) where the information is recorded on a computer, by supplying such information in printed form,

as the Commissioner sees fit, and where an extract of information is supplied under paragraph (c) the Commissioner's certificate for the purpose of subsection (1) shall state that the information supplied corresponds to information submitted to him under this Ordinance and shall state the section of the Ordinance pursuant to which the information was so submitted. (*Added 79 of 1992 s. 8*)

- (2) A copy of any certificate or extract of any information certified by the Commissioner to be a true copy or extract thereof shall be, in all legal proceedings civil or criminal, prima facie evidence as to the facts stated therein. Any such copy or extract purporting to be certified by the Commissioner shall be deemed, until the contrary is proved, to be certified by him. (*Amended 79 of 1992 s. 8*)
- (3) In this section, **computer** (電腦) means any device for storing, processing or retrieving information. (*Added 79 of 1992 s. 8*)

19A. Supply of extract of information in uncertified form

- (1) The Commissioner shall, upon request by any person and on payment of the prescribed document fee, supply to that person as soon as practicable an extract of any information on the register in uncertified form.

- (2) An extract of information for the purpose of subsection (1) may be supplied in such form and in such manner as the Commissioner sees fit.

(Added 3 of 1999 s. 14)

19B. Purpose of sections 19 and 19A

The purpose of sections 19 and 19A is to enable any person to ascertain whether a business is registered under this Ordinance and the particulars of the businesses so registered.

(Added 13 of 2010 s. 16)

20. Service of notices

Any notice to be served under this Ordinance may be served by delivering a copy—

- (a) personally; or
- (b) by post addressed to the last known business, residential or other correspondence address of the person to be served. *(Replaced 3 of 1999 s. 15)*

21. Payment of levy

The Commissioner shall, subject to any refund of levy to be made under this Ordinance, pay all moneys received from the levy to the Protection of Wages on Insolvency Fund.

(Replaced 12 of 1985 s. 29 (1))

Schedule 1

[ss. 2, 9 & 18]

(Amended 13 of 2010 s. 17)

1. The Table in this Schedule sets out the prescribed business registration fee payable under sections 5A, 5B, 5BA, 5BB and 7 and regulations made under section 14, and the average of total sales or receipts to exempt a business under section 9.

(Added 13 of 2010 s. 17. Amended 34 of 2021 s. 23; 14 of 2025 s. 204)

2. In respect of item 1 of the Table, the prescribed business registration fee payable in relation to the registration of a business is the sum specified in column 2 of that item corresponding to the period specified in column 1 of that item within which the following date falls—

- (a) in relation to a business registration application (other than a simultaneous business registration application) or a notice issued under section 7(1)(a)(i)—

- (i) in the case of a company incorporated under the Companies Ordinance (Cap. 622) or under a former Companies Ordinance as defined by section 2(1) of the Companies Ordinance (Cap. 622)— *(Amended 28 of 2012 ss. 912 & 920)*

- (A) if the application is made or the notice is issued within 1 year of the date of its incorporation, that date; or

- (B) otherwise, the last anniversary of that date; or

- (ii) in any other case—

- (A) if the application is made or the notice is issued within 1 year of the date on which the business commences or is deemed to have commenced (whichever is the earlier), that date; or
 - (B) otherwise, the last anniversary of that date;
- (b) in relation to a simultaneous business registration application—
 - (i) in the case of a fee payable under section 5A(1)(a), the date of making the related incorporation submission; (*Amended 28 of 2012 ss. 912 & 920*)
 - (ii) in the case of a fee payable under section 5B(1)(a)—
 - (A) if the related company registration application is made within 1 year of the date of establishment of the non-Hong Kong company's place of business in Hong Kong, that date; or
 - (B) otherwise, the last anniversary of that date; (*Amended 34 of 2021 s. 23; 14 of 2025 s. 204*)
 - (iii) in the case of a fee payable under section 5BA(1)(a), the date on which the related LPF registration application is made; or (*Added 34 of 2021 s. 23. Amended 14 of 2025 s. 204*)
 - (iv) in the case of a fee payable under section 5BB(1)(a), the date on which the related re-domiciliation application is made; (*Added 14 of 2025 s. 204*)
- (c) in relation to the issue of a further business registration certificate on the expiry of a business registration

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certificate, the date of the day following the date of that expiry.

(Added 13 of 2010 s. 17)

TABLE

(Added 13 of 2010 s. 17)

	Item	Sum
1.	Prescribed business registration fee— <i>(Amended 3 of 1999 s. 16; 13 of 2010 s. 17)</i>	
	(a) before 1 April 1974	\$ 25
	(b) on or after 1 April 1974 and before 1 April 1975	\$ 50
	(c) on or after 1 April 1975 and before 1 April 1979	\$ 150
	(d) on or after 1 April 1979 and before 1 April 1983	\$ 175
	(e) on or after 1 April 1983 and before 1 April 1985	\$ 350
	(f) on or after 1 April 1985 and before 1 April 1987	\$ 500
	(g) on or after 1 April 1987 and before 1 April 1989	\$ 550
	(h) on or after 1 April 1989 and before 1 April 1990	\$ 630
	(i) on or after 1 April 1990 and before 1 March 1993	\$ 900

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	Item	Sum
	(j) on or after 1 March 1993 and before 1 April 1994	\$ 1,000
	(k) on or after 1 April 1994 and before 1 April 1999 (<i>Amended L.N. 90 of 1999 and 44 of 1999 s. 28</i>)	\$ 2,000
	* <i>(l) on or after 1 April 1999 and before 1 April 2024— (Amended L.N. 29 of 2024 and L.N. 38 of 2024)</i>	
	(i) where no election is made under section 6(5C)	\$ 2,000
	(ii) where an election is made under section 6(5C) (<i>Added L.N. 90 of 1999 and 44 of 1999 s. 28</i>)	\$ 5,200
	(m) on or after 1 April 2024—	
	(i) where no election is made under section 6(5C)	\$ 2,200
	(ii) where an election is made under section 6(5C) (<i>Added L.N. 29 of 2024 and L.N. 38 of 2024</i>)	\$ 5,720
2.	Average of total sales to exempt a business other than a new business, or a business whose profits derive primarily from the sale of services	\$ 30,000 per month
3.	Average of total sales or receipts to exempt a business whose profits derive primarily from the sale of services	\$ 10,000 per month
	<i>(Amended 26 of 1996 s. 3; 13 of 2010 s. 17)</i>	

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(Schedule 1 replaced 33 of 1994 s. 8)

Editorial Note:

* Please see Endnotes for this Ordinance in Hong Kong e-Legislation (<https://www.elegislation.gov.hk>) for related information (including information about Orders for reduction of prescribed business registration fee in respect of business registration certificates).

Schedule 2

[ss. 2, 11 & 18]

(Amended 13 of 2010 s. 18)

1. The Table in this Schedule sets out the penalty payable under section 11, the prescribed branch registration fee payable under section 7 and regulations made under section 14, and the levy payable under sections 5A, 5B, 5BA, 5BB and 7 and regulations made under section 14.

(Added 13 of 2010 s. 18. Amended 34 of 2021 s. 24; 14 of 2025 s. 205)

2. In respect of item 2 of the Table, the prescribed branch registration fee payable in relation to the registration of a branch of a business is the sum specified in column 2 of that item corresponding to the period specified in column 1 of that item within which the following date falls—

- (a) in relation to a branch registration application or a notice issued under section 7(1)(b)(i)—

- (i) if the application is made or the notice is issued within 1 year of the date on which the branch commences business or is deemed to have commenced business (whichever is the earlier), that date; or

- (ii) otherwise, the last anniversary of that date;

- (b) in relation to the issue of a further branch registration certificate on the expiry of a branch registration certificate, the date of the day following the date of that expiry.

(Added 13 of 2010 s. 18)

3. In respect of item 3 of the Table, the levy payable in relation to the registration of a business is the sum specified in column 2 of that item corresponding to the period specified in column 1 of that item within which the following date falls—
- (a) in relation to a business registration application (other than a simultaneous business registration application) or a notice issued under section 7(1)(a)(i)—
 - (i) in the case of a company incorporated under the Companies Ordinance (Cap. 622) or under a former Companies Ordinance as defined by section 2(1) of the Companies Ordinance (Cap. 622)— *(Amended 28 of 2012 ss. 912 & 920)*
 - (A) if the application is made or the notice is issued within 1 year of the date of its incorporation, that date; or
 - (B) otherwise, the last anniversary of that date; or
 - (ii) in any other case—
 - (A) if the application is made or the notice is issued within 1 year of the date on which the business commences or is deemed to have commenced (whichever is the earlier), that date; or
 - (B) otherwise, the last anniversary of that date;
 - (b) in relation to a simultaneous business registration application—
 - (i) in the case of a levy payable under section 5A(1)(a), the date of making the related incorporation submission; *(Amended 28 of 2012 ss. 912 & 920)*

- (ii) in the case of a levy payable under section 5B(1)(a)—
 - (A) if the related company registration application is made within 1 year of the date of establishment of the non-Hong Kong company's place of business in Hong Kong, that date; or
 - (B) otherwise, the last anniversary of that date;
(Amended 34 of 2021 s. 24; 14 of 2025 s. 205)
- (iii) in the case of a levy payable under section 5BA(1)(a), the date on which the related LPF registration application is made; or *(Added 34 of 2021 s. 24. Amended 14 of 2025 s. 205)*
- (iv) in the case of a levy payable under section 5BB(1)(a), the date on which the related re-domiciliation application is made; *(Added 14 of 2025 s. 205)*
- (c) in relation to the issue of a further business registration certificate on the expiry of a business registration certificate, the date of the day following the date of that expiry.

(Added 13 of 2010 s. 18)

4. In respect of item 3 of the Table, the levy payable in relation to the registration of a branch of a business is the sum specified in column 2 of that item corresponding to the period specified in column 1 of that item within which the following date falls—
- (a) in relation to a branch registration application or a notice issued under section 7(1)(b)(i)—

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- (i) if the application is made or the notice is issued within 1 year of the date on which the branch commences business or is deemed to have commenced business (whichever is the earlier), that date; or
 - (ii) otherwise, the last anniversary of that date;
- (b) in relation to the issue of a further branch registration certificate on the expiry of a branch registration certificate, the date of the day following the date of that expiry.

(Added 13 of 2010 s. 18)

TABLE

(Added 13 of 2010 s. 18)

	Item	Sum
1.	Penalty to be added where full payment has not been received in respect of—	
	(a) a prescribed branch registration fee and levy—	
	(i) where no election is made under section 6(5C)	\$ 71
	(ii) where an election is made under section 6(5C) <i>(Amended L.N. 90 of 1999 and 44 of 1999 s. 29)</i>	\$ 213
	(b) a prescribed business registration fee and levy—	
	(i) where no election is made under section 6(5C)	\$ 300

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Item	Sum
(ii) where an election is made under section 6(5C) (<i>Amended L.N. 90 of 1999 and 44 of 1999 s. 29</i>)	\$ 900
*2. Prescribed branch registration fee—	
(a) on or after 21 February 2011 and before 1 April 2024— (<i>Amended L.N. 150 of 2014; L.N. 28 of 2024</i>)	
(i) where no election is made under section 6(5C)	\$ 73
(ii) where an election is made under section 6(5C) (<i>Replaced 13 of 2010 s. 18</i>)	\$ 189
(b) on or after 1 April 2024—	
(i) where no election is made under section 6(5C)	\$ 80
(ii) where an election is made under section 6(5C) (<i>Added L.N. 28 of 2024</i>)	\$ 208
3. Levy—	
(a) on or after 21 February 2011 and before 19 July 2013— (<i>Amended L.N. 91 of 2013</i>)	
(i) where no election is made under section 6(5C)	\$ 450
(ii) where an election is made under section 6(5C) (<i>Replaced 13 of 2010 s. 18</i>)	\$ 1,350

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Item	Sum
(b) on or after 19 July 2013 and before 17 June 2022— (<i>Amended L.N. 136 of 2022</i>)	
(i) where no election is made under section 6(5C)	\$ 250
(ii) where an election is made under section 6(5C) (<i>Added L.N. 91 of 2013</i>)	\$ 750
(c) on or after 17 June 2022 and before 1 April 2024— (<i>Amended L.N. 28 of 2024</i>)	
(i) where no election is made under section 6(5C)	\$ 150
(ii) where an election is made under section 6(5C) (<i>Added L.N. 136 of 2022</i>)	\$ 450
(d) on or after 1 April 2024 and before 1 April 2025—	
(i) where no election is made under section 6(5C)	\$ 0
(ii) where an election is made under section 6(5C) (<i>Added L.N. 28 of 2024</i>)	\$ 150
(e) on or after 1 April 2025 and before 1 April 2026—	
(i) where no election is made under section 6(5C)	\$ 0
(ii) where an election is made under section 6(5C) (<i>Added L.N. 28 of 2024</i>)	\$ 300
(f) on or after 1 April 2026—	

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Item	Sum
(i) where no election is made under section 6(5C)	\$ 150
(ii) where an election is made under section 6(5C) <i>(Added L.N. 28 of 2024)</i>	\$ 450
<i>(Amended L.N. 57 of 1995; 3 of 1999 s. 17; L.N. 90 of 1999 and 44 of 1999 s. 29; 13 of 2010 s. 18)</i>	
<i>(Schedule 2 added 33 of 1994 s. 8)</i>	

Editorial Note:

* Please see Endnotes for this Ordinance in Hong Kong e-Legislation (<https://www.elegislation.gov.hk>) for related information (including information about Orders for reduction of prescribed branch registration fee in respect of branch registration certificates).