

《商業登記條例》
(第 310 章)
Business Registration Ordinance
(Cap. 310)

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經核證文本
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(《法例發布條例》(第 614 章) 第 5 條)
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附表 2 Schedule 2	S2-1—S2-10	26.4.2018

尚未實施的條文 / 修訂 ——

尚未實施的條文及修訂的資料，可於「電子版香港法例」(<https://www.elegislation.gov.hk>) 閱覽。

Provisions / Amendments not yet in operation —

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制定史

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《商業登記條例》

(第 310 章)

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Business Registration Ordinance

(Cap. 310)

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本條例旨在修訂與香港商業登記有關的法例。

(由 1985 年第 12 號第 29(1) 條修訂)

[1959 年 2 月 6 日]

(格式變更——2018 年第 2 號編輯修訂紀錄)

1. 簡稱

本條例可引稱為《商業登記條例》。

2. 釋義及適用範圍

(由 2010 年第 13 號第 3 條修訂)

(1) 在本條例中，除文意另有所指外——

公司註冊申請 (company registration application) 指根據《公司條例》(第 622 章) 第 776 條提出的註冊申請；(由 2010 年第 13 號第 3 條增補。由 2012 年第 28 號第 912 及 920 條修訂)

分行登記申請 (branch registration application) 指根據第 5(3) 條提出的申請；(由 2010 年第 13 號第 3 條增補)

同步商業登記申請 (simultaneous business registration application) 指根據第 5A(2)(a) 或 5B(2) 條當作為已提出的商業登記申請；(由 2010 年第 13 號第 3 條增補)

成立法團遞呈 (incorporation submission) 指——(由 2012 年第 28 號第 912 及 920 條增補。由 2016 年第 16 號第 36 條修訂)

- (a) 為根據《公司條例》(第 622 章) 第 67 條組成公司而作出的遞呈；或
- (b) 為開放式基金型公司根據《證券及期貨條例》(第 571 章) 第 IVA 部成立為法團而作出的遞呈；(由 2016

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

年第 16 號第 36 條修訂；由 2021 年第 33 號第 35 條修訂)

成立為法團 (incorporate) 就開放式基金型公司而言，包括根據《證券及期貨條例》(第 571 章) 第 IVA 部第 8A 分部成為開放式基金型公司；(由 2021 年第 33 號第 35 條增補)

有限合夥基金 (limited partnership fund) 具有《有限合夥基金條例》(第 637 章) 第 2 條所給予的涵義；(由 2020 年第 14 號第 113 條增補。編輯修訂——2020 年第 5 號編輯修訂紀錄)

有效分行登記證 (valid branch registration certificate) 指局長根據第 6 條發出而有效期尚未屆滿的登記證，或任何有效期尚未屆滿的分行登記證複本；(由 1984 年第 56 號第 2 條增補)

有效商業登記證 (valid business registration certificate) 指局長根據第 6 條發出而有效期尚未屆滿的登記證，或根據《1952 年商業管制條例》*(1952 年第 14 號) 經已發出而有效期尚未屆滿的登記證，或任何有效期尚未屆滿的商業登記證複本；(由 1984 年第 56 號第 2 條修訂)

局長 (Commissioner) 指根據《稅務條例》(第 112 章) 委任的稅務局局長；

法團成立表格 (incorporation form) 指《公司條例》(第 622 章) 第 67(1)(b)(i) 條或《證券及期貨條例》(第 571 章) 第 112C(1)(a) 條提述的法團成立表格；(由 2010 年第 13 號第 3 條增補。由 2012 年第 28 號第 912 及 920 條修訂；由 2016 年第 16 號第 36 條修訂)

非香港公司 (non-Hong Kong company) 指在香港以外成立為法團的公司；(由 2010 年第 13 號第 3 條增補)

非香港公司註冊表格 (non-Hong Kong company registration form) 指符合《公司條例》(第 622 章) 第 776(4) 條提述的指明格式的公司註冊申請；(由 2010 年第 13 號第 3 條增補。由 2012 年第 28 號第 912 及 920 條修訂)

(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*)

政策局局長 (Secretary) 指財經事務及庫務局局長；(由 2010 年第 13 號第 3 條增補)

訂明文件費 (prescribed document fee) 指根據第 14 條訂立的規例所訂明發出第 19 及 19A 條所指的文件的費用；(由 1999 年第 3 號第 2 條代替)

訂明的分行登記費 (prescribed branch registration fee) 指附表 2 內的列表的第 2 項訂明的、按照該附表第 2 條釐定的費用；(由 2010 年第 13 號第 3 條代替)

訂明的商業登記費 (prescribed business registration fee) 指附表 1 內的列表的第 1 項訂明的、按照該附表第 2 條釐定的費用；(由 2010 年第 13 號第 3 條代替)

核證 (certification) 指局長根據第 19 條所作的核證；(由 1984 年第 56 號第 2 條增補)

破產欠薪保障基金 (Protection of Wages on Insolvency Fund) 指根據《破產欠薪保障條例》(第 380 章) 第 6 條當作設立及繼續存在的基金；(由 1985 年第 12 號第 29(1) 條增補)

商業、業務 (business) 指為了圖利而從事的任何形式的生意、商務、工藝、專業、職業或其他活動，同時亦指一所會社；(由 1975 年第 88 號法律公告修訂；由 1975 年第 32 號第 2 條修訂)

商業登記申請 (business registration application) 指根據第 5(1) 條提出的申請；(由 2010 年第 13 號第 3 條增補)

處長 (Registrar) 指根據《公司條例》(第 622 章) 第 21(1) 條委任的公司註冊處處長；(由 2010 年第 13 號第 3 條增補。由 2012 年第 28 號第 912 及 920 條修訂)

登記冊 (register) 指局長備存的商業登記冊；

開放式基金型公司 (open-ended fund company) 具有《證券及期貨條例》(第 571 章) 第 112A 條所給予的涵義；(由 2016 年第 16 號第 36 條增補)

會社 (club) 指任何法團或一人以上的組織，其組成目的是為會員提供設施，以便進行社交或康樂活動，並且——

- (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*)

non-Hong Kong company (非香港公司) means a company incorporated outside Hong Kong; (*Added 13 of 2010 s. 3*)

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*)

- (a) 為其會員提供服務 (不論是否為了圖利); 及
- (b) 擁有其會員有權專用的會社處所; (由 1975 年第 88 號法律公告增補; 由 1975 年第 32 號第 2 條增補)
- 電子紀錄** (electronic record) 具有《電子交易條例》(第 553 章) 第 2(1) 條給予該詞的涵義; (由 2010 年第 13 號第 3 條增補)
- 複本** (duplicate) 就分行登記證而言, 指根據在第 14 條下訂立的規例而發出的分行登記證複本; (由 1984 年第 56 號第 2 條增補)
- 複本** (duplicate) 就商業登記證而言, 指根據在第 14 條下訂立的規例而發出的商業登記證複本; (由 1984 年第 56 號第 2 條增補)
- 徵費** (levy) 指附表 2 內的列表的第 3 項訂明的、按照該附表第 3 及 4 條釐定的款額; (由 2010 年第 13 號第 3 條代替)
- 遷冊表格** (re-domiciliation form) 指《證券及期貨條例》(第 571 章) 第 112ZJC(1)(a) 條提述的遷冊表格; (由 2021 年第 33 號第 35 條增補)
- 營業地點** (place of business) ——
- (a) 就根據《公司條例》(第 622 章) 或根據《公司條例》(第 622 章) 第 2(1) 條所界定的《舊有公司條例》在香港成立為法團的公司而言, 包括該公司的註冊辦事處; (由 2012 年第 28 號第 912 及 920 條修訂; 由 2016 年第 16 號第 36 條修訂)
- (ab) 就開放式基金型公司而言, 包括其註冊辦事處; (由 2020 年第 14 號第 113 條代替)
- (ac) 就有限合夥基金而言, 包括其註冊辦事處; 及 (由 2020 年第 14 號第 113 條增補)
- (b) 就《公司條例》(第 622 章) 第 2(1) 條所界定的註冊非香港公司而言, 包括已根據在當其時有效的《公司條例》(第 32 章) 第 XI 部或根據《公司條例》(第 622 章) 第 16 部 (視屬何情況而定) 向公司註冊處處長交付

- (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-domiciliation form** (遷冊表格) means the re-domiciliation form referred to in section 112ZJC(1)(a) of the Securities and Futures Ordinance (Cap. 571); (Added 33 of 2021 s. 35)
- register** (登記冊) means the register of businesses kept by the Commissioner;

姓名作註冊用途的人的地址；(由 2012 年第 28 號第 912 及 920 條代替)

職能 (function) 包括權力及責任。(由 2010 年第 13 號第 3 條增補)

(由 2012 年第 28 號第 912 及 920 條修訂。編輯修訂——2018 年第 2 號編輯修訂紀錄)

(1A) 就本條例而言——(由 2012 年第 28 號第 912 及 920 條修訂)

(a) 任何公司如——

(i) 根據《公司條例》(第 622 章)在香港成立為法團或根據《公司條例》(第 622 章)第 2(1) 條所界定的《舊有公司條例》成立為法團；及

(ii) 除本款規定外，無須根據本條例登記；(由 2016 年第 16 號第 36 條修訂)

(ab) 任何公司如屬開放式基金型公司；(由 2020 年第 14 號第 113 條代替)

(ac) 任何基金如屬有限合夥基金；或(由 2020 年第 14 號第 113 條增補)

(b) 任何公司如屬《公司條例》(第 622 章)第 2(1) 條所界定的非香港公司，而該公司除本款規定外，無須根據本條例登記，(由 2012 年第 28 號第 912 及 920 條修訂；由 2016 年第 16 號第 36 條修訂)

則儘管該公司或基金的業務已根據第 6(4F) 條被當作結束經營，或有任何根據第 8(2) 條提供的結束業務通知，該公司或基金仍須當作為經營業務的人，並須根據本條例登記。(由 1976 年第 95 號法律公告增補；由 1976 年第 27 號第 2 條增補。由 1999 年第 3 號第 2 條修訂；由 2010 年第 13 號第 3 條修訂；由 2020 年第 14 號第 113 條修訂)

(1B) 本條例適用於——

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) or 5B(2); (Added 13 of 2010 s. 3)

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)

- (a) 根據第 (1A) 款當作為經營業務的人的公司或有限合伙基金；(由 2020 年第 14 號第 113 條修訂)
- (b) 根據第 3(4) 條當作為經營業務的人的人；
- (c) 根據第 3(4AA) 條當作為於某業務的分行經營業務的人的人，
一如本條例適用於經營業務的人或於某業務的分行經營業務的人。(由 1999 年第 3 號第 2 條增補)
- (1C) 本條例適用於——
- (a) 提出成立法團遞呈的人；及 (由 2012 年第 28 號第 912 及 920 條修訂)
- (b) 提出公司註冊申請的人。(由 2010 年第 13 號第 3 條增補)
- (2) 根據本條例授予局長的職能，可由獲局長一般或特別授權的稅務局人員按局長指示執行。(由 2010 年第 13 號第 3 條代替)
- (3) 下述職能可由獲處長一般或特別授權的公司註冊處人員按處長指示執行——
- (a) 本條例授權處長代局長執行的職能；
- (b) 局長根據本條例轉授予處長的職能；
- (c) 本條例授予處長的職能。(由 2010 年第 13 號第 3 條增補)

編輯附註：

* “《1952 年商業管制條例》” 乃 “Business Regulation Ordinance 1952” 之譯名。

- (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*)
shall, 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), be deemed to be a person carrying on business and shall be 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*)
- (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; and (*Amended 28 of 2012 ss. 912 & 920*)
- (b) a person who makes a company registration application. (*Added 13 of 2010 s. 3*)

3. 須負責履行所有規定作為的人

- (1) 在本條例中，**經營業務的人** (person carrying on business) ——
- (a) 就個人或法人團體而言，指該人或該法人團體；
 - (b) 就由合夥 (有限合夥基金除外) 經營的業務而言，指所有合夥人；(由 2020 年第 14 號第 114 條代替)
 - (ba) 就由有限合夥基金經營的業務而言，指 ——
 - (i) 該基金的普通合夥人；
 - (ii) 該基金的獲授權代表 (如有的話)；或
 - (iii) 該基金的投資經理；及 (由 2020 年第 14 號第 114 條增補)
 - (c) 就任何由其他團體經營的業務而言，指該團體的主要高級人員；(由 2020 年第 14 號第 114 條修訂)

- (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

- 但任何就《稅務條例》(第 112 章)第 8 條而言被當作為擔任有收益的職位或受僱工作的人，不得僅因此理由而就本條例而言被當作經營業務。
- (2) (a) 如經營業務的人無行為能力或缺席，則本條例所規定或根據本條例須由該人作出的作為或事情須當作為規定由該無行為能力的人的受託人或該缺席的人的代理人(視屬何情況而定)作出。
- (b) 就本款而言，凡局長已將掛號函件寄往某人的營業地點，而該人沒有在該函件寄出 7 天內，於日常辦公時間在該函件所指明的地方出席，則該人須當作缺席。
- (3) 凡根據本條例規定須作出任何作為或事情的經營業務的人是一間公司，以下人士須負責作出該作為或事情——(由 2016 年第 16 號第 37 條修訂)
- (a) 就屬開放式基金型公司的公司而言——該公司的任何董事或投資經理(屬《證券及期貨條例》(第 571 章)第 112Z 條所指者)；
- (b) 就任何其他公司而言——該公司的秘書、經理或任何董事。(由 2016 年第 16 號第 37 條修訂)
- (3A) 凡根據本條例規定須作出任何作為或事情的經營業務的人是有限合夥基金，該基金的普通合夥人或投資經理須負責作出該作為或事情。(由 2020 年第 14 號第 114 條增補)
- (3B) 就第 (3A) 款而言，如有有限合夥基金有獲授權代表，則在該款中，提述該基金的普通合夥人，即提述該獲授權代表。(由 2020 年第 14 號第 114 條增補)
- (4) 凡局長將通知書送達某人，表明該人將被當作為經營業務的人，除非該人於該通知書送達的日期起計 1 個月內提出證明，令局長信納其並無經營業務，否則須被當作為經營業務的人。(由 1994 年第 6 號第 56 條修訂)
- (4AA) 如局長將通知書送達某人，表明該人將被當作為於某業務的分行經營業務的人，除非該人於該通知書送達的日

- (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*)

期起計 1 個月內提出證明，令局長信納他並非於某業務的分行經營業務，否則該人須被當作為於某業務的分行經營業務的人。(由 1999 年第 3 號第 3 條增補)

- (4A) 第 (4) 或 (4AA) 款所指的通知書，須包括述明送達通知書的理由的說明，而凡該人未能如該款所訂定般令局長信納，該人可以第 17 條所訂定的方式提出上訴。(由 1994 年第 6 號第 56 條增補。由 1999 年第 3 號第 3 條修訂)

- (5) 就本條而言——

代理人 (agent) 就缺席的人而言，包括——

- (a) 該人在香港的代理人、受權人、代理商、破產管理人或經理人；及
- (b) 該人透過他收取產生自或得自業務的利潤或收入的任何在港的人；(由 1984 年第 56 號第 3 條修訂)

投資經理 (investment manager) 具有《有限合夥基金條例》(第 637 章) 第 2 條所給予的涵義；(由 2020 年第 14 號第 114 條增補。編輯修訂——2020 年第 5 號編輯修訂紀錄)

受託人 (trustee) 包括任何受託人、監護人、保佐人、經理人或其他代人監督、控制或管理財產的人，但不包括遺囑執行人；

普通合夥人 (general partner) 具有《有限合夥基金條例》(第 637 章) 第 2 條所給予的涵義；(由 2020 年第 14 號第 114 條增補。編輯修訂——2020 年第 5 號編輯修訂紀錄)

無行為能力的人 (incapacitated person) 指任何未成年人、精神病人、白癡或精神不健全的人；(由 2020 年第 14 號第 114 條修訂)

獲授權代表 (authorized representative) 具有《有限合夥基金條例》(第 637 章) 第 2 條所給予的涵義。(由 2020 年第 14 號第 114 條增補。編輯修訂——2020 年第 5 號編輯修訂紀錄)

- (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

4. 公事保密

- (1) 除非是執行第 (1A) 款所提述的職能，否則稅務局或公司註冊處人員——
- (a) 須將其本人因根據本條例執行職能而獲悉的、關乎任何人的事務的一切事宜保密，並協助將該等事宜保密；
 - (b) 不得將該等事宜傳達予下述人士以外的任何人——
 - (i) 該等事宜所關乎的人；
 - (ii) 第 (i) 節所提述的人的遺囑執行人；及
 - (iii) 第 (i) 節所提述的人或其遺囑執行人的獲授權代表；及

- (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;

- (c) 不得容許任何人接觸局長或處長所管有、保管或控制的、關乎該等事宜的紀錄。(由 2010 年第 13 號第 4 條代替)
- (1A) 上述職能——
- (a) 就稅務局人員而言，指《稅務條例》(第 112 章)或本條例所規定的職能；
- (b) 就公司註冊處人員而言，指本條例所規定的職能。(由 2010 年第 13 號第 4 條增補)
- (2) 稅務局或公司註冊處人員在根據本條例行事前，須在一名監誓員面前以訂明的表格，作出宗教式或非宗教式保密宣誓，並加以簽署。(由 1997 年第 47 號第 10 條修訂；由 2010 年第 13 號第 4 條修訂)
- (3) 除非對第 (3A) 款所提述的目的屬必要，否則稅務局或公司註冊處人員無需——
- (a) 向任何法院透露或傳達其本人因根據本條例執行職能而獲悉的事宜或事物；或
- (b) 向任何法院交出關於上述事宜或事物的文件(根據本條例須由局長備存的文件除外)。(由 2010 年第 13 號第 4 條代替)
- (3A) 上述目的——
- (a) 就稅務局人員而言，指施行《稅務條例》(第 112 章)或本條例的條文；
- (b) 就公司註冊處人員而言，指施行本條例的條文。(由 2010 年第 13 號第 4 條增補)
- (3B) 就公司註冊處人員而言，第 (1) 及 (3) 款不適用於任何在成立法團遞呈或公司註冊申請中提供的詳情。(由 2010 年第 13 號第 4 條增補。由 2012 年第 28 號第 912 及 920 條修訂)

- (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—

- (4) 根據第 3(4) 或 8(4) 條向局長提供的資料，不得在任何刑事法律程序中被收取為針對提供該等資料的人的證據，但在就第 15(1)(i) 條所訂罪行而提出的檢控中則屬例外。
- (5) 儘管本條已有規定，稅務局或公司註冊處人員為施行本條例而接獲的資料，仍可連同為施行本條例而採用的報表、帳目或其他文件的副本，一併向差餉物業估價署署長、印花稅署署長或遺產稅署署長傳達。(由 2010 年第 13 號第 4 條修訂)
- (6) 即使本條載有任何其他規定，局長仍可准許審計署署長或任何獲審計署署長就此妥為授權的審計署人員，接觸任何為執行其官方職責而需要接觸的紀錄或文件。審計署署長或任何獲如此授權的人員，須就第 (2) 款而言當作為稅務局人員。(由 1997 年第 362 號法律公告修訂；由 2010 年第 13 號第 4 條修訂)
- (7) 儘管本條載有任何其他規定，局長仍可為識別業務起見，提供根據本條例登記的業務的索引，該索引的形式及所載詳情按他認為適當者而定。(由 1999 年第 3 號第 4 條增補)

- (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 or company registration application. (*Added 13 of 2010 s. 4. Amended 28 of 2012 ss. 912 & 920*)
- (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*)

5. 申請登記

- (1) 任何經營並未根據《1952 年商業管制條例》*(1952 年第 14 號)登記的業務的人，或開始經營業務或經營本條例適用的業務的人，均須按照訂明的方式，向局長申請將有關業務登記。(由 1975 年第 88 號法律公告修訂；由 1975 年第 32 號第 3 條修訂；由 1992 年第 79 號第 2 條修訂)
- (1A) 提出商業登記申請的人可就其經營的某個業務登記——(由 2010 年第 13 號第 5 條修訂)
- (a) 一個中文名稱；
- (b) 一個英文名稱；或
- (c) 一個中文名稱及一個英文名稱。(由 1999 年第 3 號第 5 條增補)
- (1B) 如有人提出商業登記申請，而經營同一項業務所用的多於一個名稱(第 (1A) 款所述的名稱除外)被呈交予局長，該等名稱即就本條例而言當作為該業務的不同分行的名稱，而本條例適用於該等分行，一如本條例適用於在某業務的某分行經營的業務。(由 1999 年第 3 號第 5 條增補。由 2010 年第 13 號第 5 條修訂)
- (2) 商業登記申請須於本條例實施或有關業務開始經營或本條例開始適用於某項業務的日期(視屬何情況而定)起計 1 個月內提出，以日期較後者為準：(由 1975 年第 88 號法律公告修訂；由 1975 年第 32 號第 3 條修訂；由 1984 年第 56 號第 4 條修訂；由 1992 年第 79 號第 2 條修訂；由 2010 年第 13 號第 5 條修訂)
- 但局長如認為適當，可將上述期限延長。

- (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

- (3) 所有在第 (1) 款適用的業務的分行經營業務的人，均須按照訂明的方式，向局長申請將該分行登記，但如該分行在第 6(1A) 條未經《1992 年商業登記 (修訂) 條例》*(1992 年第 79 號) 修訂前已根據該條登記，則屬例外。(由 1992 年第 79 號第 2 條代替)
- (4) 分行登記申請須於分行開始經營業務或《1992 年商業登記 (修訂) 條例》*(1992 年第 79 號) 實施時 (視屬何情況而定) 起計 1 個月內提出，以日期較後者為準。(由 1992 年第 79 號第 2 條代替。由 2010 年第 13 號第 5 條修訂)
- (5) 局長如認為適當，可將第 (4) 款所提述的期限延長。(由 1992 年第 79 號第 2 條增補)
- (6) 第 (2) 款不適用於同步商業登記申請。(由 2010 年第 13 號第 5 條增補)

編輯附註：

* “《1952 年商業管制條例》”乃“Business Regulation Ordinance 1952”之譯名。

“《1992 年商業登記 (修訂) 條例》”乃“Business Registration (Amendment) Ordinance 1992”之譯名。

5A. 根據《公司條例》成立為法團的公司，或開放式基金型公司的同步商業登記申請

(由 2016 年第 16 號第 38 條修訂)

- (1) 在提出成立法團遞呈時，作出遞呈的人須——(由 2012 年第 28 號第 912 及 920 條修訂)
 - (a) 向局長繳付訂明的商業登記費及徵費；及
 - (b) 交付符合局長根據第 5D(1) 條指明的格式的通知書，以表明該人是否打算，將組成的公司，或將成立為

- 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

法團的開放式基金型公司，會根據第 6(5C)(c) 條作出選擇。

- (2) 如該人遵守第 (1) 款，在有關公司或開放式基金型公司成立為法團的同時——(由 2012 年第 28 號第 912 及 920 條修訂；由 2016 年第 16 號第 38 條修訂)
- (a) 該公司或開放式基金型公司即當作已提出商業登記申請；及
- (b) (如該人已根據第 (1)(b) 款，表明擬根據第 6(5C)(c) 條作出選擇的意向) 該公司或開放式基金型公司即當作已根據第 6(5C)(c) 條作出選擇。
- (由 2010 年第 13 號第 6 條增補。由 2012 年第 28 號第 912 及 920 條修訂；由 2016 年第 16 號第 38 條修訂)

5B. 非香港公司的同步商業登記申請

- (1) 在公司註冊申請提出時，有關非香港公司須——
- (a) 向局長繳付訂明的商業登記費及徵費；及
- (b) 交付符合局長根據第 5D(1) 條指明的格式的通知書，以——
- (i) 呈交根據第 14 條訂立的規例所訂明的詳情；及
- (ii) (如該公司擬如此行事) 根據第 6(5C)(c) 條作出選擇。
- (2) 非香港公司如遵守第(1)款，即當作已提出商業登記申請。
- (3) 非香港公司所經營的業務如已根據第 6 條登記或當作已登記，則第 (1) 及 (2) 款不適用於該公司，但在該公司向處長交付非香港公司註冊表格時，該公司須交付符合局

- (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.

長根據第 5D(1) 條指明的格式的通知書，以表明該業務已如此登記。

(由 2010 年第 13 號第 6 條增補)

5C. 處長執行若干關於同步商業登記申請的職能

- (1) 處長須為局長及代局長就同步商業登記申請執行下述職能——
 - (a) 根據第 5A(1)(a) 及 5B(1)(a) 條收取訂明的商業登記費及徵費，及根據第 7A(2)(a) 或 (4) 條將之退回；
 - (b) 接收第 5A(1)(b) 及 5B(1)(b) 及 (3) 條所指的通知書；
 - (c) 編給識別號碼；
 - (d) 根據第 6(3) 條發出商業登記證；
 - (e) 根據第 6(4A) 條就局長的決定給予通知。
- (2) 局長可將本條例規定的關於同步商業登記申請的其他職能，一般地或特別地轉授予處長。
- (3) 第 (1) 款或根據第 (2) 款作出的轉授，並不阻止或限制局長同時執行有關職能。
- (4) 處長根據第 (1) 款或根據第 (2) 款所指的轉授執行的職能，當作是由局長執行。
- (5) 就某項同步商業登記申請而言，處長須向局長傳轉——

- (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)

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) and 5B(1)(a) and refunding those fees and levies under section 7A(2)(a) or (4);
 - (b) receiving notices under sections 5A(1)(b) and 5B(1)(b) and (3);
 - (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

- (a) 所有在第 5A(1)(b) 及 5B(1)(b) 及 (3) 條所指的通知書內呈交的資料；及
- (b) 根據第 14 條訂立的規例所訂明的詳情。
- (6) 除本條例另有規定外，同步商業登記申請的審批方式與猶如它是根據第 5(1) 條提出的一樣。

(由 2010 年第 13 號第 6 條增補)

5D. 符合指明格式的通知書

- (1) 局長可指明第 5A(1)(b) 或 5B(1)(b) 或 (3) 條所指的通知書須符合的格式，而處長須於辦公時間內在其辦事處及藉處長認為合適的任何其他方式，提供符合如此指明的格式的通知書的文本。
- (2) 第 5A(1)(b) 或 5B(1)(b) 或 (3) 條所指的通知書，須透過處長交付局長，交付方式須與交付有關的法團成立表格、遷冊表格或非香港公司註冊表格相同。*(由 2021 年第 33 號第 36 條修訂)*
- (3) 如有關的法團成立表格、遷冊表格或非香港公司註冊表格是以電子紀錄形式交付處長，則通知書亦須以電子紀

- 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) and 5B(1)(b) and (3); and
- (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) or 5B(1)(b) or (3), 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.
- (2) A notice under section 5A(1)(b) or 5B(1)(b) or (3) must be delivered to the Commissioner, through the Registrar, in the same manner as the related incorporation form, re-domiciliation form or non-Hong Kong company registration form. *(Amended 33 of 2021 s. 36)*

錄形式交付處長，而該形式須符合處長可為施行本條而指明的任何規定。(由 2021 年第 33 號第 36 條修訂)

- (4) 在不局限第 (3) 款所指的處長權力的原則下，處長可指明關於下述事宜的規定——
- (a) 電子紀錄的格式；
 - (b) 認證或核證電子紀錄的方式；及
 - (c) 藉以交付電子紀錄的系統，以及交付電子紀錄的方式。

(由 2010 年第 13 號第 6 條增補)

6. 登記業務及發出商業登記證

(由 2010 年第 13 號第 7 條代替)

- (1) 在訂明的商業登記費及徵費獲繳付後，局長須在切實可行的範圍內，盡快登記已根據(或當作已根據)本條例提出的商業登記申請所關乎的每項業務。(由 2010 年第 13 號第 7 條代替)
- (1A) 在訂明的分行登記費及徵費獲繳付後，局長須在切實可行的範圍內，盡快登記已根據本條例提出的分行登記申請所關乎的每間業務分行。(由 2010 年第 13 號第 7 條代替)
- (2) 就本條例而言，根據《1952 年商業管制條例》*(1952 年第 14 號)登記的業務須當作已根據本條登記。
- (3) 局長須在切實可行的範圍內，盡快在以下情況出現後就有關業務發出商業登記證——

- (3) If the related incorporation form, re-domiciliation form or non-Hong Kong company 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)

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.

- (a) 局長決定登記該業務；
 - (b) 訂明的商業登記費及徵費按第 7 條或按裁判官根據第 15 條作出的命令獲繳付；或
 - (c) 局長根據第 9 條批給豁免。(由 2010 年第 13 號第 7 條代替)
- (3A) 局長須在切實可行的範圍內，盡快在以下情況出現後就有關業務分行發出分行登記證——
- (a) 局長決定登記該分行；或
 - (b) 訂明的分行登記費及徵費按第 7 條或按裁判官根據第 15 條作出的命令獲繳付。(由 2010 年第 13 號第 7 條代替)
- (3B) 根據第 (3) 款發出的商業登記證或根據第 (3A) 款發出的分行登記證，可藉局長認為適當的方式發出。(由 2010 年第 13 號第 7 條增補)
- (3C) 在不局限第 (3B) 款所指的局長權力的原則下，局長可發出採用電子紀錄形式的登記證。(由 2010 年第 13 號第 7 條增補)
- (4) 凡提出的登記申請屬以下情況，局長無須將任何業務或業務分行登記，亦無須發出任何商業登記證或分行登記證——
- (a) 申請登記的業務或分行屬於非法；
 - (b) 申請登記所用的名稱，使人聯想到有關業務是以有限責任形式成立為法團，但事實卻並非如此，或有關業務是以有限責任形式成立為法團，但申請登記所用的名稱，使人聯想到有關業務是以另一個不同的名稱成立為法團的；或 (由 1999 年第 3 號第 6 條代替)
 - (c) 申請登記所用的名稱，使人聯想到有關業務與政府或任何公共機構有關係，但該關係卻並不存在或不存在。(由 1992 年第 79 號第 3 條代替)

- (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

- (4AA) 如 ——
- (a) 申請是由開放式基金型公司提出，而申請登記所用的名稱，並非該公司的名稱；或
 - (b) 申請是由有限合夥基金提出，而申請登記所用的名稱，並非該基金的名稱，
- 則局長同樣無須將有關業務或業務分行登記，亦無須發出商業登記證或分行登記證。(由 2020 年第 14 號第 115 條代替)
- (4A) 如局長已基於第 (4) 及 (4AA) 款所指明的任何理由，決定不登記某業務或某業務分行，則 —— (由 2016 年第 16 號第 39 條修訂)
- (a) 局長須以書面將其決定及作出該決定的理由，通知申請人；及
 - (b) 如該決定是基於第 (4)(b) 或 (c) 或 (4AA) 款所指明的理由，則在通知發出的 1 個月內，申請人須以一個不同的名稱，向局長重新提出商業登記申請或分行登記申請 (視屬何情況而定)。(由 2010 年第 13 號第 7 條代替。由 2016 年第 16 號第 39 條修訂)
- (4B) 在某業務或某業務分行已獲登記後的任何時間，如局長以法院或其他主管當局已決定該業務或分行屬於非法為理由而決定該業務或分行因第 (4)(a) 款所指明的理由本不應獲登記，則 ——
- (a) 局長須將該業務或分行 (視屬何情況而定) 的記項從登記冊中刪除；及
 - (b) 局長須在刪除記項後在切實可行的範圍內盡快在憲報刊登刪除記項的公告，而在刊登該公告後，該業務或分行 (視屬何情況而定) 須當作為從來未獲登記。(由 1999 年第 3 號第 6 條增補)
- (4C) 任何人如因局長根據第 (4B) 款作出的決定而感到受屈，可於該款 (b) 段中所提述的刊登刪除記項的公告起計的 28 天內，針對該項刪除向原訟法庭提出上訴，而原訟法

- 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

庭可就上訴作出其認為公平的命令，包括關於訟費的命令。（由 1999 年第 3 號第 6 條增補）

(4D) 如——

- (a) 在某業務或某業務分行獲登記後的任何時間，局長覺得因第 (4)(b) 或 (c) 或 (4AA) 款所指明的理由，該業務或分行本不應獲登記；或
- (b) 在接獲第 8(1)、(1A)(b) 或 (1B) 條規定的關於業務名稱或業務分行名稱的變更通知後，或在業務名稱根據第 8(1A)(a) 條呈交後，局長覺得因第 (4)(b) 或 (c) 或 (4AA) 款所指明的理由，該業務或分行不應以該新名稱登記，

局長須向經營該業務或分行的人發出通知書，要求該人在通知書發出的 3 個月內，將有關名稱已變更至一個不同且並非第 (4)(b) 或 (c) 或 (4AA) 款所描述的名稱一事，以書面通知局長。（由 2010 年第 13 號第 7 條代替。由 2016 年第 16 號第 39 條修訂）

- (4E) 局長根據第 (4D) 款發出的通知書須包括發出通知書的理由的陳述書，而獲發出該通知書的人可按照第 17 條所規定的方式提出上訴。（由 1999 年第 3 號第 6 條增補）
- (4F) 如未有按照第 (4D) 款規定，將有關名稱已變更至一個不同且並非第 (4)(b) 或 (c) 或 (4AA) 款所描述的名稱一事通知局長，或未有根據第 (4E) 款提出上訴或根據第 (4E) 款提出的上訴的裁定對上訴人不利，該業務或分行（視屬何情況而定）須當作已於第 (4D) 款所提述的 3 個月期間屆滿時或在緊接該項上訴已如此裁定之後（視屬何情況而定）結束經營，而局長須據此將該項結束記錄在登記冊上。（由 1999 年第 3 號第 6 條增補。由 2010 年第 13 號第 7 條修訂；由 2016 年第 16 號第 39 條修訂）
- (4G) 凡某業務或某業務分行已根據第 (4F) 款當作為結束經營，局長須於其後在切實可行的範圍內盡快將該項結束業務通知已獲送達第 (4D) 款所指的通知書的人，並在憲

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) or (1B) or on the submission of the name of a business under section 8(1A)(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),

the Commissioner must issue a notice to the person carrying on the business or branch requesting the person to notify the

報刊登有關名稱、商業登記號碼、業務地址及結束的日期。(由 1999 年第 3 號第 6 條增補)

- (5) 商業登記證及分行登記證的有效期至證內所註明的屆滿日期為止，並且除非載有表明以下意思的註明，否則屬於無效——(由 1999 年第 90 號法律公告及 1999 年第 44 號第 26 條修訂)
- (a) 訂明的商業登記費或訂明的分行登記費(視屬何情況而定)及徵費已予繳付；或(由 1984 年第 56 號第 5 條代替)
- (b) 如屬商業登記證，則註明無須繳費。(由 1984 年第 56 號第 5 條代替)
- (5A) 商業登記證內所註明的屆滿日期——
- (a) 在該證是適用商業登記證且就該證而言已有根據第(5C)款作出選擇的情況下，為自該證內所註明的生效日期起計的 3 年屆滿之日；或
- (b) 在任何其他情況下，則為自該證內所註明的生效日期起計的 1 年屆滿之日。(由 1999 年第 90 號法律公告及 1999 年第 44 號第 26 條增補)
- (5B) (a) 就某項業務的分行而發出的分行登記證內所註明的屆滿日期——
- (i) 在有任何有關商業登記證的情況下，與該有關商業登記證內所註明的屆滿日期相同；或
- (ii) 在無任何有關商業登記證的情況下，則為局長在顧及有關個案的情況下合理決定的日期。
- (b) 在本款中，**有關商業登記證** (relevant business registration certificate)，就任何就某項業務的分行而發出的分行登記證而言，指就該項業務發出的商業登記證，而——
- (i) 該商業登記證內所註明的生效日期，與該分行登記證內所註明的生效日期相同；或

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—

- (ii) 該商業登記證內所註明的生效日期早於該分行登記證內所註明的生效日期，但該商業登記證內所註明的屆滿日期並非早於該分行登記證內所註明的生效日期。(由 1999 年第 90 號法律公告及 1999 年第 44 號第 26 條增補)

(5C) 經營業務的人 ——

- (a) 在已有任何有效商業登記證就該項業務發出的情況下，可在該證內所註明的屆滿日期前 1 個月或之前，藉向局長發出書面通知；
- (b) 在就該項業務提出的商業登記申請是於自該項業務開始經營起計的 1 年內提出的情況下，可藉在該申請內作出說明；或
- (c) 可就某項同步商業登記申請而言，(由 2010 年第 13 號第 7 條增補)

作出選擇，表示如在其後任何時間，有任何適用商業登記證就該項業務發出，他選擇該等商業登記證內所註明的屆滿日期均為自其內所註明的生效日期起計的 3 年屆滿之日。(由 1999 年第 90 號法律公告及 1999 年第 44 號第 26 條增補。由 2010 年第 13 號第 7 條修訂)

(5D) (a) 凡任何人已根據第 (5C) 款就某項業務作出選擇 ——

- (i) 就已在或可在選擇作出後就該項業務發出的首張適用商業登記證而言，該項選擇不得撤回；
- (ii) 除第 (i) 節另有規定外，如有任何有效商業登記證按照該項選擇而註明屆滿日期，該人可在該日期前 1 個月或之前，向局長發出書面通知，藉以撤回該項選擇。

- (b) 凡某項選擇已根據 (a)(ii) 段撤回，就可在撤回作出後發出的任何商業登記證而言，該項選擇須視為不曾作出。(由 1999 年第 90 號法律公告及 1999 年第 44 號第 26 條增補)

(5E) 在本條中，凡提述適用商業登記證 ——

- (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—

- (a) 就按照第 (5C)(a) 款指明的方式作出的選擇而言，指註明符合以下規定的生效日期的商業登記證——
- (i) 該生效日期是在該款所提述的有效商業登記證內所註明的屆滿日期之後；及
 - (ii) 該生效日期並非是在《1999 年收入條例》(1999 年第 44 號) 的生效日期之前；
- (b) 就按照第 (5C)(b) 款指明的方式作出的選擇而言，指註明一個並非是在《1999 年收入條例》(1999 年第 44 號) 的生效日期之前的生效日期的商業登記證。(由 1999 年第 90 號法律公告及 1999 年第 44 號第 26 條增補)
- (6) 就任何業務發出商業登記證或分行登記證，不得當作隱含以下意思：有關該業務或經營該業務的人或受僱於該業務的僱員的任何法律規定已獲遵從。(由 1992 年第 79 號第 3 條修訂)

- (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;

- (7) 凡某法人團體提出商業登記申請，而該法人團體並非在香港成立為法團，局長須在登記冊上以他認為適當的方式將該法人團體的成立為法團的地方記錄在其名稱之後。（由 1999 年第 3 號第 6 條增補。由 2010 年第 13 號第 7 條修訂）

(由 1984 年第 56 號第 5 條修訂)

編輯附註：

* “《1952 年商業管制條例》” 乃 “Business Regulation Ordinance 1952” 之譯名。

- (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

7. 繳費

- (1) 局長可藉發出通知書，要求——
- (a) 任何有下述情況的經營業務的人在該通知書指明的日期或之前，繳付訂明的商業登記費及徵費——
- (i) 該人並無就該業務持有有效商業登記證，而訂明的商業登記費及徵費未獲繳付；或
- (ii) 該業務的有效商業登記證即將期滿，而局長並未接獲根據第 8(2) 條就該業務發出的結束業務通知，或該人是公司而該公司根據第 2(1A) 條被當作為經營業務的人；或 (由 2010 年第 13 號第 8 條代替)
- (b) 任何有下述情況的在分行經營業務的人在該通知書指明的日期或之前，繳付訂明的分行登記費及徵費——
- (i) 該人並無就該分行持有有效分行登記證，而訂明的分行登記費及徵費未獲繳付；或
- (ii) 該分行的有效分行登記證即將期滿，而局長並未接獲根據第 8(2) 條就該分行發出的結束業務通知，(由 2010 年第 13 號第 8 條代替)

但如屬根據 (a)(ii) 或 (b)(ii) 段發出的通知書，該如此指明的日期不得較有關的有效商業登記證或分行登記證的屆滿日期的翌日為早。

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

- (2) 凡在以下登記證有效期屆滿時——
- (a) 就某項業務而發出的商業登記證；或
- (b) 就在某分行經營的某項業務而發出的分行登記證，仍未接獲根據第(1)(a)(ii)或(b)(ii)款發出的通知書，經營該項業務的每一個人，均須在有關登記證有效期屆滿起計1個月內，將未接獲通知書一事通知局長。
- (3) 局長可藉發出通知書，要求曾在緊接通知書發出前6年內的任何時間，在並無就某項業務而持有有效商業登記證或就某分行而持有有效分行登記證的情況下（視屬何情況而定），經營該項業務或在該分行經營業務的任何人，在通知書所指明的日期或該日期前，繳付假若該人遵從本條例的條文即應已繳付的任何費用或徵費。
- (4) 獲發第(1)或(3)款所指通知書的每一個人，均須在通知書所指明的日期或該日期前，遵從該通知書的規定。

- 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

- (5) 即使某項業務或某項業務的分行經已結束 ——
- (a) 任何須就該項業務或該分行 (視屬何情況而定) 繳付的訂明的商業登記費或訂明的分行登記費或任何徵費, 仍須繳付;
- (b) 任何已就該項業務或該分行 (視屬何情況而定) 繳付的訂明的商業登記費或訂明的分行登記費或任何徵費, 不得退回。 (由 1999 年第 90 號法律公告及 1999 年第 44 號第 27 條增補)
- (由 1992 年第 79 號第 4 條代替)

- 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. 退回訂明的商業登記費、訂明的分行登記費或徵費

- (1) 除本條或本條例任何其他條文另有規定外，任何已繳付的訂明的商業登記費、訂明的分行登記費或徵費，均不得退回。
- (2) 除第 (3) 款另有規定外，凡訂明的商業登記費或訂明的分行登記費（視屬何情況而定）或徵費已就某項業務或某間業務分行繳付——
 - (a) 如局長已基於第 6(4) 及 (4AA) 條所指明的任何理由，決定不登記該業務或分行，局長須在根據第 6(4A) 條給予通知之後，在切實可行的範圍內，盡快退回該等登記費或徵費；*(由 2016 年第 16 號第 40 條修訂)*
 - (b) 如局長已根據第 6(4B) 條，將該業務或分行的記項從登記冊刪除，而有關人士未有根據第 6(4C) 條針對該項刪除提出上訴，或根據第 6(4C) 條提出的上訴被駁回或撤回，局長須在切實可行的範圍內，盡快退回該等登記費或徵費。
- (3) 除屬業務分行者外，第 (2)(b) 款並不使下述公司或基金有權要求退款——*(由 2020 年第 14 號第 116 條修訂)*
 - (a) 根據《公司條例》(第 622 章) 成立為法團的公司；*(由 2012 年第 28 號第 912 及 920 條修訂)*
 - (ab) 根據《公司條例》(第 622 章) 第 2(1) 條所界定的《舊有公司條例》成立為法團的公司；*(由 2012 年第 28 號第 912 及 920 條增補)*
 - (ac) 開放式基金型公司；*(由 2016 年第 16 號第 40 條增補)*
 - (ad) 有限合夥基金；*(由 2020 年第 14 號第 116 條增補)*
 - (b) 《公司條例》(第 622 章) 第 2(1) 條所界定的非香港公司；*(由 2012 年第 28 號第 912 及 920 條代替)*
 - (c) 在香港以外成立為法團的公司，該公司曾在香港設立營業地點，但在《公司條例》(第 622 章) 附表 9 第

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)*
 - (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)*

2 條的生效日期[#]之前不時有效的《公司條例》(第 32 章)第 XI 部被廢除前,已不再在香港設有營業地點。(由 2012 年第 28 號第 912 及 920 條增補)

- (4) 如處長拒絕某項在《2010 年商業登記(修訂)條例》(2010 年第 13 號)第 6 條實施*當日或之後提出的成立法團遞呈,局長須在切實可行的範圍內,盡快將已根據第 5A(1)(a)條繳付的訂明的商業登記費及徵費,退回予作出遞呈的人。(由 2012 年第 28 號第 912 及 920 條修訂)

(由 2010 年第 13 號第 9 條增補)

編輯附註:

生效日期: 2014 年 3 月 3 日。

* 實施日期: 2011 年 2 月 21 日。

8. 須予提供的資料

- (1) 凡申請登記表格(不論該表格是根據本條例或根據《1952 年商業管制條例》*(1952 年第 14 號)呈交)內所列業務詳情有任何變更,任何經營有關業務的人須於該變更發生時起計 1 個月內,以書面將該變更通知局長。(由 2010 年第 13 號第 10 條修訂)
- (1A) 就與成立法團遞呈有關的同步商業登記申請而言——(由 2012 年第 28 號第 912 及 920 條修訂)

- (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)*
- (Added 13 of 2010 s. 9)*

Editorial Note:

Commencement date: 3 March 2014.

* Operation date: 21 February 2011.

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)*

- (a) 有關公司須在它開始經營有關業務當日起計的 1 個月內，以書面向局長呈交根據第 14 條訂立的規例所訂明的詳情；而
- (b) 如該等詳情有任何變更，該公司須於該變更發生起計的 1 個月內，以書面將該變更通知局長。(由 2010 年第 13 號第 10 條增補)
- (1B) 就與公司註冊申請有關的同步商業登記申請而言 ——
- (a) 如有關非香港公司根據第 5B(1)(b)(i) 條呈交的詳情有任何變更；或
- (b) 如有關公司未有根據《公司條例》(第 622 章) 第 16 部註冊，而 —— (由 2012 年第 28 號第 912 及 920 條修訂)
- (i) 其法人名稱有所改變，或它在香港的主要營業地點的地址有所更改；或
- (ii) 其獲授權代表有所更改，或其獲授權代表的姓名及地址有所更改，
- 該公司須於該變更、改變或更改發生起計的 1 個月內，以書面將之通知局長。(由 2010 年第 13 號第 10 條增補)
- (2) 凡某項業務經已結束，任何在結束前經營該項業務的人須於該項業務結束時起計 1 個月內，以書面將此事通知局長。
- (2A) 凡某人在按照《稅務條例》(第 112 章) 所呈交的任何報表或其他文件內，就根據本條規定須予通知的事宜，向局長作出通知，該人即視為已根據本條，將該事宜通知局長。(由 1992 年第 79 號第 5 條增補。由 2010 年第 13 號第 10 條修訂)
- (2B) 如公司 ——
- (a) 根據《公司條例》(第 622 章) 第 107(2) 條，交付更改公司名稱通知，或根據該條例第 658(3) 條，交付其註冊辦事處地址的更改通知；(由 2012 年第 28 號第 912 及 920 條代替)

- (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*)
- (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.

- (b) 根據該條例第 778 條，交付載有該條所要求的詳情的申報表；(由 2012 年第 28 號第 912 及 920 條代替)
- (c) 根據該條例第 791(1) 條，就其獲授權代表的更改或其獲授權代表的姓名或名稱及地址的更改交付申報表；或(由 2012 年第 28 號第 912 及 920 條增補)
- (d) 根據該條例第 791(1) 條，就其在香港的主要營業地點的地址的更改交付申報表，(由 2012 年第 28 號第 912 及 920 條增補)

處長須在有關通知或申報表根據該條例獲登記或記錄後，在切實可行的範圍內，盡快將有關詳情傳轉予局長，而如該公司是受第 (1) 款規限，則在該通知或申報表獲登記或記錄的同時，該公司即視為已根據該款，將有關更改或改變通知局長。(由 2010 年第 13 號第 10 條增補)

- (2BA) 如開放式基金型公司根據《開放式基金型公司規則》，向處長交付更改其名稱或註冊辦事處地址的通知，處長須在該通知根據該等規則獲登記或記錄後，在切實可行的範圍內，盡快將有關詳情，傳轉予局長。(由 2016 年第 16 號第 41 條增補)
- (2C) 如公司名稱根據《公司條例》(第 622 章) 第 110 條被取代，處長須在公司名稱被取代後，在切實可行的範圍內，盡快將有關詳情傳轉予局長，而如該公司是受第 (1) 款規限，則在公司名稱被取代的同時，該公司即視為已根據該款，將公司名稱被取代一事通知局長。(由 2010 年第 13 號第 10 條增補。由 2012 年第 28 號第 912 及 920 條修訂)
- (3) (由 1992 年第 79 號第 5 條廢除)
- (4) 為取得充分資料以施行本條例，局長可向任何其覺得能提供資料的人發出書面通知，要求該人——
- (a) 提供局長認為需要的詳情；或
- (b) 在局長所指定的時間及地點出席，以就該等資料接受訊問。

- (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

- (5) 在本條中，凡提述任何業務，亦包括提述該業務的分行。(由 1984 年第 56 號第 7 條增補)
- (6) 在本條中——
- 《開放式基金型公司規則》**(OFC rules) 具有《證券及期貨條例》(第 571 章) 第 112A 條所給予的涵義。(由 2016 年第 16 號第 41 條增補)

編輯附註：

* “《1952 年商業管制條例》” 乃 “Business Regulation Ordinance 1952” 之譯名。

9. 小型業務可獲豁免繳費

- (1) 局長在接獲按照訂明的方式提出的申請後，如信納有關

- 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*)
- (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

業務屬以下情況，可豁免經營該業務的人繳付訂明的商業登記費及徵費——（由 1984 年第 56 號第 8 條修訂）

- (a) 任何銷售總額不超過附表 1 第 2 項所指明的平均款額的業務（新業務或任何其利潤主要得自提供服務的業務除外）；或（由 1994 年第 33 號第 4 條修訂）
- (b) 任何其利潤主要得自提供服務，且銷售或收入總額不超過附表 1 第 3 項所指明的平均款額的業務（新業務除外）；或（由 1994 年第 33 號第 4 條修訂）
- (c) 其銷售或收入總額（視屬何情況而定）相當可能不會超過 (a) 或 (b) 段所分別提述的平均款額的新業務。

在上述每一情況中的平均款額，須按緊接申請提出前 6 個月內的銷售額或收入計算，或按局長認為可予接受的其他資料計算。

- (2) 根據本條提出的申請，不得遲於——
 - (a) 現有商業登記證有效期屆滿日期前 1 個月提出；或
 - (b) （如屬新業務）根據第 5 條申請將新業務登記後 1 個月提出；
 但局長如認為適當，可將上述期限延長。
- (3) 凡根據第 (1) 款批給豁免，局長須發出註明批給豁免的商業登記證；而該項豁免須適用於緊接證內所註明的生效日期後的 12 個月，或適用於局長所指示的一段或多段不超過 3 年的更長期間。
- (4) 除非局長另有指示，否則繳付訂明的商業登記費及徵費的法律責任不受根據第 (1) 款提出的申請影響，而凡豁免是在訂明的商業登記費及徵費繳付後才批給的，該登記費及徵費須予退回。（由 1984 年第 56 號第 8 條修訂）
- (5) 如並無豁免根據第 (1) 款批給，局長須以書面將此事通知提出豁免申請的人；該書面通知可以面交或以掛號郵遞方式送達，而該人則可按照第 17 條所訂定的方式提出上訴。（由 1994 年第 6 號第 56 條代替）

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

- (5A) 第 (5) 款所指的通知書，須包括述明不批給豁免的理由的說明。(由 1994 年第 6 號第 56 條增補)
- (6) 本條並不適用於——(由 1976 年第 95 號法律公告增補；由 1976 年第 27 號第 3 條增補。由 2012 年第 28 號第 912 及 920 條修訂)
- (a) 根據——
- (i) 《公司條例》(第 622 章)；或
- (ii) 《公司條例》(第 622 章)第 2(1) 條所界定的《舊有公司條例》，
- 在香港成立為法團的公司；
- (ab) 開放式基金型公司；(由 2016 年第 16 號第 42 條增補)
- (ac) 有限合夥基金；(由 2020 年第 14 號第 117 條增補)
- (b) 《公司條例》(第 622 章)第 2(1) 條所界定的非香港公司；或
- (c) 符合以下說明的公司：該公司在香港以外成立為法團，並曾在香港設立營業地點，但在《公司條例》(第 622 章)附表 9 第 2 條的生效日期* 之前不時有效的《公司條例》(第 32 章)第 XI 部被廢除前，已不再在香港設有營業地點。(由 2012 年第 28 號第 912 及 920 條修訂)

編輯附註：

* 生效日期：2014 年 3 月 3 日。

- 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 shall not apply to— (*Added L.N. 95 of 1976; 27 of 1976 s. 3. Amended 28 of 2012 ss. 912 & 920*)
- (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) an open-ended fund company; (*Added 16 of 2016 s. 42*)
- (ac) a limited partnership fund; (*Added 14 of 2020 s. 117*)

10. 由相同的人經營的多項業務

- (1) 凡由同一人或多名相同的人經營兩項或多於兩項的業務時，以下條文即會生效——
 - (a) (由 1992 年第 79 號第 6 條廢除)
 - (b) (由 1984 年第 56 號第 9 條廢除)
 - (c) 該等業務無權根據第 9 條獲得豁免繳費。
- (2) 就本條而言，兩項或多於兩項的業務，只有在所有經營每一項該等業務的人均相同及並無任何一項該等業務是由其他的人經營的情況下，方當作為由相同的人經營。

11. 不繳費的罰則

- (1) 凡任何訂明的商業登記費或訂明的分行登記費(視屬何情況而定)及徵費並未於根據第 7 條指明的繳費時間內全數繳付，局長可藉向有法律責任繳費的人發出書面通知，下令將附表 2 第 1 項所指明的款額附加在登記費及徵費

- (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

上，一併予以追討。(由 1994 年第 33 號第 5 條修訂；
由 1999 年第 3 號第 8 條修訂)

- (1A) 根據第 (1) 款附加的罰款須為在有關商業登記證的生效日期當日有效的罰款。(由 1999 年第 3 號第 8 條增補)
- (2) (由 1974 年第 64 號法律公告廢除；由 1974 年第 30 號第 2 條廢除)
- (3) 局長可運用其絕對酌情決定權——
- (a) 延長任何費用或徵費的指明繳付期限；及
- (b) 免除其本人根據第 (1) 款已經下令附加於任何費用或徵費上的款額。(由 1974 年第 30 號第 2 條修訂)
- (由 1984 年第 56 號第 10 條修訂)

12. 登記證的展示

- (1) 有效的商業登記證須於與該證有關的營業地點展示。
- (2) 有效的分行登記證須於與該證有關的分行展示。
- (3) 如商業登記證或分行登記證是以電子紀錄形式發出，則須以第 (1) 或 (2) 款(視屬何情況而定)描述的方式，展示該登記證的印本，而該項展示即視為遵守該款。(由 2010 年第 13 號第 11 條增補)
- (由 1984 年第 56 號第 11 條代替)

13. 視察

- (1) 局長可用書面授權任何公職人員出任督察。

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) 為確定本條例的條文是否獲得遵從，商業登記督察及任何根據第 (1) 款獲委任的督察，具有權力於任何合理時間進入其有理由相信正有業務在該處經營的處所，並在該處所作出為該目的而所需的檢查及查詢。

14. 規例

- (1) 行政長官會同行政會議可訂立規則，就以下事項訂定條文——(由 1999 年第 12 號第 3 條修訂)
- (a)-(g) (由 1996 年第 26 號第 2 條廢除)
- (h) 發出第 19 及 19A 條所指的文件的收費及發出文件複本的收費；(由 1999 年第 3 號第 9 條代替)
- (i) 概括而言，為施行本條例中與任何事宜有關的條文。(由 1984 年第 56 號第 12 條修訂；由 1996 年第 26 號第 2 條修訂)
- (1A) 政策局局長可訂立規例，就以下事項訂定條文——(由 1997 年第 362 號法律公告修訂；由 2002 年第 106 號法律公告修訂；由 2010 年第 13 號第 12 條修訂)
- (a) 提出商業登記申請及分行登記申請的方式；(由 2010 年第 13 號第 12 條修訂)
- (b) 申請豁免繳付費用及徵費的方式；
- (c) 須向局長提供的資料；
- (d) 登記的方式，包括登記冊的形式及須記入登記冊的詳情；(由 2010 年第 13 號第 12 條修訂)
- (e) 商業登記證及分行登記證的格式；
- (f) 商業登記證複本及分行登記證複本的發出；

- (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*)

- (g) 豁免某人或某類人或業務受本條例全部或部分條文管限。(由 1996 年第 26 號第 2 條增補)
- (2) 根據本條例訂立的規例，可訂定違反規例即屬犯罪，並可訂定該等罪行的罰則為不超過第 2 級的罰款及監禁 6 個月。(由 1995 年第 338 號法律公告修訂)

15. 罪行

- (1) 任何人如——
- (a) 根據本條例行事而並無遵從第 4(2) 條規定作出保密誓言；
- (b) 作出違反第 4(1) 條或違背其根據該條第 (2) 款所作誓言的作為；
- (c) 沒有提出根據第 5 或 6 條而規定的申請；(由 1992 年第 79 號第 7 條修訂)
- (d) 沒有繳付根據第 7 條而規定的費用或徵費及根據第 11 條而規定須附加於上述費用的款額；(由 1984 年第 56 號第 13 條修訂)
- (e) 沒有遵從第 7(2) 條的規定，將並無接獲局長通知書一事通知局長；
- (f) 沒有提供根據第 8 條而規定的資料，或沒有遵從局長根據該條發出的通知書的規定或提出的要求；
- (g) 沒有遵從根據第 12 條作出的規定而展示有效商業登記證或有效分行登記證；(由 1984 年第 56 號第 13 條修訂)

- (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) 偽造本條例有為其訂定條文的文件；
- (i) 根據本條例的條文向局長作出任何陳述或提供任何資料，而該等陳述或資料，不論屬口頭或書面，是在要項上屬於虛假或因遺漏要項而屬於虛假，且是其本人明知或有理由相信是屬於虛假的；或
- (j) 抗拒或妨礙督察根據本條例執行職責，
即屬犯罪，可處第 2 級罰款及監禁 1 年。（由 1992 年第 79 號第 7 條修訂；由 1995 年第 338 號法律公告修訂）
- (1A) 凡某人被裁定犯第 (1)(c) 或 (f) 款所訂罪行，裁判官除可向該人判處可予施加的刑罰外，亦可下令該人在命令所指定的期限內，作出其並沒有作出的作為，而不遵從該命令者，即屬犯罪，可處第 2 級罰款及監禁 1 年。（由 1992 年第 79 號第 7 條增補。由 1995 年第 338 號法律公告修訂）
- (1B) 局長可就本條所訂的任何罪行而准以罰款代替起訴，及可在根據本條提起的法律程序作出判決前擱置該法律程序或以罰款了結。（由 1999 年第 3 號第 10 條增補）
- (2) (a) 凡某人被裁定曾作出第 (1)(c)、(d)、(e)、(h) 或 (i) 款所列的任何作為或不作為，裁判官除向該人判處可予施加的刑罰外，須下令該人向局長繳付有關費用、徵費及由局長附加的任何款項，而該等費用、徵費及附加款項是假若該人在過往 6 年內一直遵從本條例的條文及並無犯本條例的條文所訂罪行即應已繳付的。
- (b) 裁判官在根據 (a) 段發出繳費命令時 ——
- (i) 須規定緊接定罪日期前 2 年期間須予繳付的款額須立即向局長繳付；及
- (ii) 可按照《裁判官條例》(第 227 章) 第 41 條的條文，給予有關的人一段時間，以便繳付命令所指明款額的餘數；及

- (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

- (iii) 可就不繳付命令所指明款額而判處一段按照《裁判官條例》(第 227 章)第 68 條的條文計算的監禁期。
- (c) 就本款而言，局長須當作為——
- (i) 已按照第 7(1) 條的規定，要求提出申請的人繳付訂明的商業登記費或訂明的分行登記費(視屬何情況而定)及徵費；及
- (ii) 已按照第 11 條的規定，將因未繳付訂明的商業登記費或訂明的分行登記費(視屬何情況而定)及徵費而須繳付的款額附加在登記費及徵費上。(由 1974 年第 64 號法律公告修訂；由 1974 年第 30 號第 3 條修訂；由 1984 年第 56 號第 13 條修訂)
- (2A) 如局長有理由相信，任何由處長根據第 5C(5)(b) 或 8(2B) 或 (2BA) 條傳轉的詳情，屬虛假、不準確或不完整，而——
- (a) 該等詳情是就開放式基金型公司而傳轉的，則局長可據此告知處長及《證券及期貨條例》(第 571 章)第 3(1) 條所提述的證券及期貨事務監察委員會；或
- (b) 該等詳情是就任何其他公司而傳轉的，則局長可據此告知處長。(由 2016 年第 16 號第 43 條代替)
- (3) 根據本條作出的檢控，除非是在犯罪的日期起計 6 年內展開，否則不得展開。
- (4) 在本條中，**偽造** (forgery) 一詞具有《刑事罪行條例》(第 200 章)第 IX 部給予該詞的涵義。(由 1992 年第 49 號第 5 條代替)

- 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) or (2BA) are false, inaccurate or incomplete, the

16. 豁免

- (1) 本條例的條文不適用於 —— (由 2010 年第 13 號第 14 條修訂)
- (a) 任何屬於公共性質的慈善、宗教或教育機構，而 ——
- (i) 得自其生意或業務的任何利潤，僅作本身的慈善、宗教或教育用途，並無在香港以外地方大量花費；及 (由 1984 年第 56 號第 14 條修訂)
- (ii) 上述生意或業務是在確實貫徹該機構的明訂宗旨下經營的，或與上述生意或業務相關的工作主要是由設立該機構所惠及的人進行的；
- (b) (由 1975 年第 88 號法律公告廢除；由 1975 年第 32 號第 4 條廢除)
- (c) 以下業務 ——

Commissioner may— (*Amended 13 of 2010 s. 13; 16 of 2016 s. 43*)

- (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, inform the Registrar accordingly. (*Amended 16 of 2016 s. 43*)
- (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, **forgeries** (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 shall not apply to— (*Amended 13 of 2010 s. 14*)
- (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

- (i) 農業，包括種植供銷售的蔬果花卉；
- (ii) 繁育或飼養牲畜（包括生產奶品）、家禽（包括生產蛋類）、蜜蜂（包括生產蜂蜜）或魚類（包括甲殼類動物及蠔）；

(iii) 漁業：

但本段並不適用於——（由 1976 年第 95 號法律公告增補；由 1976 年第 27 號第 4 條增補。由 2012 年第 28 號第 912 及 920 條修訂）

(a) 根據——

- (i) 《公司條例》(第 622 章)；或
- (ii) 《公司條例》(第 622 章) 第 2(1) 條所界定的《舊有公司條例》，

在香港成立為法團的公司；

- (b) 《公司條例》(第 622 章) 第 2(1) 條所界定的非香港公司；或
- (c) 符合以下說明的公司：該公司在香港以外成立為法團，並曾在香港設立營業地點，但在《公司條例》(第 622 章) 附表 9 第 2 條的生效日期 * 之前不時有效的《公司條例》(第 32 章) 第 XI 部被廢除前，已不再在香港設有營業地點；（由 2012 年第 28 號第 912 及 920 條修訂）

- (d) 政策局局長藉根據第 14 條訂立的規例所不時准予豁免的其他業務。（由 1999 年第 3 號第 11 條修訂；由 2002 年第 106 號法律公告修訂；由 2010 年第 13 號第 14 條修訂）

(2) 就第 5A(1)(a) 或 5B(1)(a) 條規定須繳付的訂明的商業登記費及徵費而言——

- (a) 繳付該等費用及徵費的法律責任，不受任何指本條例根據本條不適用於有關公司或其業務的聲稱所影響；而

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 shall not apply to— (*Added L.N. 95 of 1976; 27 of 1976 s. 4. Amended 28 of 2012 ss. 912 & 920*)

- (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);

- (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*)

- (b) 如在該等費用及徵費繳付後，局長信納本條例並不適用於有關公司，該等費用及徵費須在切實可行的範圍內盡快退回。(由 2010 年第 13 號第 14 條增補)

編輯附註：

* 生效日期：2014 年 3 月 3 日。

17. 上訴

任何人如欲根據第 3(4A)、6(4E) 或 9(5) 條提出上訴——

- (a) 如屬根據第 3(4A) 條提出的上訴，可在局長通知他局長並不信納他並非是在經營業務的通知書送達予他起計的 28 天內；
- (b) 如屬根據第 9(5) 條提出的上訴，可在局長通知他局長不會根據第 9(1) 條批給豁免的通知書送達予他起計的 28 天內；及
- (c) 如屬根據第 6(4E) 條提出的上訴，可在局長要求他將有關名稱已變更至一個不同的名稱一事通知局長的通書送達予他起計的 28 天內，(由 1999 年第 3 號第 12 條增補。由 2010 年第 13 號第 15 條修訂)

向行政上訴委員會提出上訴。

(由 1994 年第 6 號第 56 條代替。由 1999 年第 3 號第 12 條修訂)

- (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) or 5B(1)(a)—
 - (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 or business under this section; and
 - (b) if the Commissioner is satisfied that this Ordinance does not apply to the relevant company 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)

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

18. 附表的修訂

- (1) 立法會可藉決議修訂附表 1。 (由 1999 年第 12 號第 3 條修訂)
- (2) 財政司司長可藉在憲報刊登命令修訂附表 2。 (由 1997 年第 362 號法律公告修訂)
- (由 1994 年第 33 號第 6 條代替)

19. 文件的核證及發給

- (1) 在有人提出要求及繳付訂明文件費後，局長須在切實可行的範圍內，盡快核證及向該人發出 —— (由 1999 年第 3 號第 13 條修訂)
- (a) 有效的商業登記證副本或有效的分行登記證副本；
- (b) 登記冊內任何資料的摘錄。 (由 1992 年第 79 號第 8 條代替)
- (1A) 就第 (1)(b) 款而言，資料的摘錄可用以下的任何一種或多種形式提供 ——
- (a) 凡資料是載於根據本條例或《1952 年商業管制條例》*(1952 年第 14 號) 呈交的表格時，可提供該表格的副本；
- (b) 凡資料是載於 (a) 段所提述的表格的微縮影片影像內時，可提供該微縮影片影像的印本；或
- (c) 凡資料是記錄於電腦內時，可提供該資料的印本，以局長認為適當者為準；又凡資料的摘錄是根據 (c) 段而提供時，局長為施行第 (1) 款而發出的證明書須述明所提供的資料與根據本條例向其呈交的資料相符，並須述明

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

該等資料是依據條例的何條條文而如此呈交。(由 1992 年第 79 號第 8 條增補)

- (2) 任何證明書的副本或任何資料的摘錄，如經局長核證為該證明書的真實副本或該等資料的真實摘錄，則在所有民事或刑事法律程序中，須為其內所述事實的表面證據。該等看來是經由局長核證的副本或摘錄，須當作經由局長核證，直至相反證明成立為止。(由 1992 年第 79 號第 8 條修訂)
- (3) 在本條中，**電腦** (computer) 指任何用作儲存、處理或檢索資料的器材。(由 1992 年第 79 號第 8 條增補)

編輯附註：

* “《1952 年商業管制條例》” 乃 “Business Regulation Ordinance 1952” 之譯名。

19A. 以未經核證形式提供資料的摘錄

- (1) 在有人提出要求及繳付訂明文件費後，局長須在切實可行的範圍內，盡快向該人以未經核證形式提供登記冊內任何資料的摘錄。
- (2) 為施行第 (1) 款而提供的資料的摘錄，可按照局長認為適當的形式及方式而予以提供。

(由 1999 年第 3 號第 14 條增補)

19B. 第 19 及 19A 條的目的

第 19 及 19A 條的目的，是使任何人能確定某項業務是否已根據本條例登記，及確定已如此登記的業務的詳情。

(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

(由 2010 年第 13 號第 16 條增補)

20. 通知書的送達

根據本條例須予送達的通知書，可用以下方式送達——

- (a) 將通知書面交；或
- (b) 將通知書以郵遞方式寄往須予送達的人的最後為人
所知的營業、居住或其他通訊地址。(由 1999 年第
3 號第 15 條代替)

21. 徵費的撥付

除根據本條例須予作出的徵費退回外，局長須將收取徵費所得的全部款項撥付破產欠薪保障基金。

(由 1985 年第 12 號第 29(1) 條代替)

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))

S1-1
第 310 章附表 1
第 1 條Schedule 1
Section 1S1-2
Cap. 310**附表 1**

[第 2、9 及 18 條]

(由 2010 年第 13 號第 17 條修訂)

1. 本附表內的列表列出第 5A、5B 及 7 條及根據第 14 條訂立的規例規定須繳付的訂明的商業登記費，以及令業務可根據第 9 條獲豁免的平均銷售或收入總額。
(由 2010 年第 13 號第 17 條增補)
2. 就列表第 1 項而言，須就登記業務而繳付的訂明的商業登記費為：在該項第 2 欄中，於下述日期 (**相關日期**) 所屬的該項第 1 欄所列時期的相應位置指明的款額——
 - (a) 就商業登記申請 (同步商業登記申請除外) 或根據第 7(1)(a)(i) 條發出的通知書而言——
 - (i) 如屬根據《公司條例》(第 622 章) 或根據《公司條例》(第 622 章) 第 2(1) 條所界定的《舊有公司條例》成立為法團的公司—— (由 2012 年第 28 號第 912 及 920 條修訂)
 - (A) 若該申請是在公司成立為法團當日起計的 1 年內提出的，或該通知書是在該年內發出的，相關日期為公司成立為法團當日；
 - (B) 在其他情況下，相關日期為公司成立為法團當日的最近一個周年日；
 - (ii) 如屬其他情況——
 - (A) 若該申請是在業務開始之日或當作開始之日 (以日期較先者為準) 起計的 1 年內提出的，或該通知書是在該年內發出的，相關日期為該日；

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 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)
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—

S1-3
第 310 章附表 1
第 2 條Schedule 1
Section 2S1-4
Cap. 310

- (B) 在其他情況下，相關日期為該日的最近一個周年日；
- (b) 就同步商業登記申請而言——
- (i) 如費用根據第 5A(1)(a) 條須繳付，相關日期為提出有關的成立法團遞呈當日；(由 2012 年第 28 號第 912 及 920 條修訂)
- (ii) 如費用根據第 5B(1)(a) 條須繳付——
- (A) 若有關的公司註冊申請，是在有關非香港公司於香港設立營業地點當日起計的 1 年內提出的，相關日期為該地點設立當日；
- (B) 在其他情況下，相關日期為該地點設立當日的最近一個周年日；
- (c) 就在商業登記證期滿後另發商業登記證而言，相關日期為商業登記證期滿當日的翌日。
(由 2010 年第 13 號第 17 條增補)

- (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; or (*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;
- (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. 17)

S1-5
第 310 章附表 1
第 2 條Schedule 1
Section 2S1-6
Cap. 310列表
(由 2010 年第 13 號第 17 條增補)TABLE
(Added 13 of 2010 s. 17)

項	款額
1. 訂明的商業登記費——(由 1999 年第 3 號第 16 條修訂；由 2010 年第 13 號第 17 條修訂)	
(a) 1974 年 4 月 1 日前	\$ 25
(b) 1974 年 4 月 1 日或該日後至 1975 年 4 月 1 日前	\$ 50
(c) 1975 年 4 月 1 日或該日後至 1979 年 4 月 1 日前	\$ 150
(d) 1979 年 4 月 1 日或該日後至 1983 年 4 月 1 日前	\$ 175
(e) 1983 年 4 月 1 日或該日後至 1985 年 4 月 1 日前	\$ 350
(f) 1985 年 4 月 1 日或該日後至 1987 年 4 月 1 日前	\$ 500
(g) 1987 年 4 月 1 日或該日後至 1989 年 4 月 1 日前	\$ 550
(h) 1989 年 4 月 1 日或該日後至 1990 年 4 月 1 日前	\$ 630
(i) 1990 年 4 月 1 日或該日後至 1993 年 3 月 1 日前	\$ 900
(j) 1993 年 3 月 1 日或該日後至 1994 年 4 月 1 日前	\$ 1,000

Item	Sum
1. Prescribed business registration fee— (Amended 3 of 1999 s. 16; 13 of 2010 s. 17)	
(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
(j) on or after 1 March 1993 and before 1 April 1994	\$ 1,000

S1-7 第 310 章	附表 1
項	款額
(k) 1994 年 4 月 1 日或該日後至 1999 年 4 月 1 日前 (由 1999 年第 90 號法律公告及 1999 年第 44 號第 28 條修訂)	\$ 2,000
* (l) 1999 年 4 月 1 日或該日後——	
(i) 如無根據第 6(5C) 條作出選擇	\$ 2,000
(ii) 如有根據第 6(5C) 條作出選擇 (由 1999 年第 90 號法律公告及 1999 年第 44 號第 28 條增補)	\$ 5,200
2. 可獲豁免的業務 (新業務或利潤主要得自提供服務的業務除外) 的平均銷售總額 (每月計)	\$ 30,000
3. 利潤主要得自提供服務的可獲豁免業務的平均銷售或收入總額 (每月計) (由 1996 年第 26 號第 3 條修訂; 由 2010 年第 13 號第 17 條修訂) (附表 1 由 1994 年第 33 號第 8 條代替)	\$ 10,000

編輯附註：

* 相關資料 (包括減少商業登記證所指的訂明商業登記費命令的資料)，可於「電子版香港法例」(<http://www.elegislation.gov.hk>) 中本條例的末註閱覽。

Schedule 1	S1-8 Cap. 310
Item	Sum
(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
* (l) on or after 1 April 1999—	
(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
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 (<i>Amended 26 of 1996 s. 3; 13 of 2010 s. 17</i>) (<i>Schedule 1 replaced 33 of 1994 s. 8</i>)	\$ 10,000 per month

Editorial Note:

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

S2-1
第 310 章附表 2
第 1 條Schedule 2
Section 1S2-2
Cap. 310**附表 2**[第 2、11 及 18 條]
(由 2010 年第 13 號第 18 條修訂)

1. 本附表內的列表列出第 11 條規定須繳付的罰款，第 7 條及根據第 14 條訂立的規例規定須繳付的訂明的分行登記費，以及第 5A、5B 及 7 條及根據第 14 條訂立的規例規定須繳付的徵費。
(由 2010 年第 13 號第 18 條增補)
2. 就列表第 2 項而言，須就登記業務分行而繳付的訂明的分行登記費為：在該項第 2 欄中，於下述日期 (**相關日期**) 所屬的該項第 1 欄所列時期的相應位置指明的款額——
 - (a) 就分行登記申請或根據第 7(1)(b)(i) 條發出的通知書而言——
 - (i) 若該申請是在分行開業之日或當作開業之日 (以日期較先者為準) 起計的 1 年內提出的，或該通知書是在該年內發出的，相關日期為該日；
 - (ii) 在其他情況下，相關日期為該日的最近一個周年日；
 - (b) 就在分行登記證期滿後另發分行登記證而言，相關日期為分行登記證期滿當日的翌日。
(由 2010 年第 13 號第 18 條增補)

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 and 7 and regulations made under section 14.
(Added 13 of 2010 s. 18)
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)

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3. 就列表第 3 項而言，須就登記業務而繳付的徵費為：在該項第 2 欄中，於下述日期 (**相關日期**) 所屬的該項第 1 欄所列時期的相應位置指明的款額——
- (a) 就商業登記申請 (同步商業登記申請除外) 或根據第 7(1)(a)(i) 條發出的通知書而言——
- (i) 如屬根據《公司條例》(第 622 章) 或根據《公司條例》(第 622 章) 第 2(1) 條所界定的《舊有公司條例》成立為法團的公司——(由 2012 年第 28 號第 912 及 920 條修訂)
- (A) 若該申請是在公司成立為法團當日起計的 1 年內提出的，或該通知書是在該年內發出的，相關日期為公司成立為法團當日；
- (B) 在其他情況下，相關日期為公司成立為法團當日的最近一個周年日；
- (ii) 如屬其他情況——
- (A) 若該申請是在業務開始之日或當作開始之日 (以日期較先者為準) 起計的 1 年內提出的，或該通知書是在該年內發出的，相關日期為該日；
- (B) 在其他情況下，相關日期為該日的最近一個周年日；
- (b) 就同步商業登記申請而言——
- (i) 如費用根據第 5A(1)(a) 條須繳付，相關日期為提出有關的成立法團遞呈當日；(由 2012 年第 28 號第 912 及 920 條修訂)
- (ii) 如費用根據第 5B(1)(a) 條須繳付——
- (A) 若有關的公司註冊申請，是在有關非香港公司於香港設立營業地點當日起計的 1 年內提出的，相關日期為該地點設立當日；

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; or (*Amended 28 of 2012 ss. 912 & 920*)
- (ii) in the case of a levy payable under section 5B(1)(a)—

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- (B) 在其他情況下，相關日期為該地點設立當日的最近一個周年日；
- (c) 就在商業登記證期滿後另發商業登記證而言，相關日期為商業登記證期滿當日的翌日。
- (由 2010 年第 13 號第 18 條增補)
4. 就列表第 3 項而言，須就登記業務分行而繳付的徵費為：在該項第 2 欄中，於下述日期 (**相關日期**) 所屬的該項第 1 欄所列時期的相應位置指明的款額——
- (a) 就分行登記申請或根據第 7(1)(b)(i) 條發出的通知書而言——
- (i) 若該申請是在分行開業之日或當作開業之日 (以日期較先者為準) 起計的 1 年內提出的，或該通知書是在該年內發出的，相關日期為該日；
- (ii) 在其他情況下，相關日期為該日的最近一個周年日；
- (b) 就在分行登記證期滿後另發分行登記證而言，相關日期為分行登記證期滿當日的翌日。
- (由 2010 年第 13 號第 18 條增補)

- (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;
- (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)—
- (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)

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列表
(由 2010 年第 13 號第 18 條增補)

TABLE

(Added 13 of 2010 s. 18)

項	款額	Item	Sum
1. 因未繳付以下費用的全數而附加的罰款 ——		1. Penalty to be added where full payment has not been received in respect of—	
(a) 訂明的分行登記費及徵費 ——		(a) a prescribed branch registration fee and levy—	
(i) 如無根據第 6(5C) 條作出選擇	\$ 71	(i) where no election is made under section 6(5C)	\$ 71
(ii) 如有根據第 6(5C) 條作出選擇 (由 1999 年第 90 號法律公告及 1999 年第 44 號第 29 條修訂)	\$ 213	(ii) where an election is made under section 6(5C) (Amended L.N. 90 of 1999 and 44 of 1999 s. 29)	\$ 213
(b) 訂明的商業登記費及徵費 ——		(b) a prescribed business registration fee and levy—	
(i) 如無根據第 6(5C) 條作出選擇	\$ 300	(i) where no election is made under section 6(5C)	\$ 300
(ii) 如有根據第 6(5C) 條作出選擇 (由 1999 年第 90 號法律公告及 1999 年第 44 號第 29 條修訂)	\$ 900	(ii) where an election is made under section 6(5C) (Amended L.N. 90 of 1999 and 44 of 1999 s. 29)	\$ 900
*2. 訂明的分行登記費 ——		*2. Prescribed branch registration fee—	
(a) 在 2011 年 2 月 21 日或之後 —— (由 2014 年第 150 號法律公告修訂)		(a) on or after 21 February 2011— (Amended L.N. 150 of 2014)	
(i) 如無根據第 6(5C) 條作出選擇	\$ 73	(i) where no election is made under section 6(5C)	\$ 73
(ii) 如有根據第 6(5C) 條作出選擇 (由 2010 年第 13 號第 18 條代替)	\$ 189	(ii) where an election is made under section 6(5C) (Replaced 13 of 2010 s. 18)	\$ 189
3. 徵費 ——			
(a) 2011 年 2 月 21 日或之後至 2013 年 7 月 19 日前 —— (由 2013 年第 91 號法律公告修訂)			

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項	款額
(i) 如無根據第 6(5C) 條作出選擇	\$ 450
(ii) 如有根據第 6(5C) 條作出選擇 (由 2010 年第 13 號第 18 條代替)	\$ 1,350
(b) 2013 年 7 月 19 日或之後 ——	
(i) 如無根據第 6(5C) 條作出選擇	\$ 250
(ii) 如有根據第 6(5C) 條作出選擇 (由 2013 年第 91 號法律公告增補)	\$ 750
(由 1995 年第 57 號法律公告修訂；由 1999 年第 3 號第 17 條修訂；由 1999 年第 90 號法律公告及 1999 年第 44 號第 29 條修訂；由 2010 年第 13 號第 18 條修訂) (附表 2 由 1994 年第 33 號第 8 條增補)	

編輯附註：

* 相關資料 (包括減少分行登記證所指的訂明分行登記費命令的資料)，可於「電子版香港法例」(<http://www.elegislation.gov.hk>) 中本條例的末註閱覽。

Item	Sum
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
(b) on or after 19 July 2013—	
(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
<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 (<http://www.elegislation.gov.hk>) for related information (including information about Orders for reduction of prescribed branch registration fee in respect of branch registration certificates).