

通知更改商業登記資料 / 結業

- 《商業登記條例》規定，在業務資料發生變更或結業後，業務經營者須於1個月內以書面通知稅務局局長。
- 不遵辦上述任何事項，即屬違法，可處最高5,000元罰款及監禁一年。

如何通知

- 填妥下述表格或來信通知。
- 業務經營者須簽署通知書：
 - 獨資業務：東主
 - 合夥業務：合夥人
 - 法人團體：董事、公司秘書或經理
 - 非法人團體：主要高級人員
- 將已簽署的信件/表格連同下述的證明文件
 - 寄往香港灣仔告士打道郵政局郵箱29015號；或
 - 親身交到商業登記署，地址：香港灣仔告士打道5號稅務大樓4樓。

Notify Changes of Business Registration Particulars / Cessation of Business

- If there is any change in the business registration particulars or cessation of business, the business operator is required under the Business Registration Ordinance to notify the Commissioner of Inland Revenue in writing within one month of such change or cessation.
- Failure to comply with the above requirements may lead to prosecution. The maximum penalty is \$5,000 and imprisonment for one year.

How to Notify

- By completing a standard form or by letter.
- Notification must be signed by the business operator:
 - Sole proprietorship: sole owner
 - Partnership: partner
 - Body corporate: director, company secretary or manager
 - Other body of persons: principal officer
- The properly completed and signed letter/standard form must be submitted together with supporting documents mentioned below:
 - by post to P.O. Box 29015, Gloucester Road Post Office, Wan Chai, Hong Kong; or
 - in person at the Business Registration Office, 4/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.

	表格號碼# Form No.#	須提交的文件 Supporting Document Required
更改登記事項 Changes in Registration Particulars		
法團/業務名稱 Corporate / Business name	IRC3110A	公司註冊處簽發的「公司更改名稱證書」影印本(只適用於法團) A copy of the Certificate of Change of Name issued by the Companies Registry (Only applicable to a body corporate)
註冊辦事處 / 業務地址 Registered office / Business address	IRC3111A	-
業務性質 Business nature	IRBR193	-
增加或減少合夥人 Admission or Retirement of partner	IRBR64	新加入的合夥人的身分證或護照或商業登記證影印本 A copy of the Hong Kong identity card or passport or business registration certificate of the newly admitted partner
東主或合夥人的住址 Residential address of sole proprietor or partner	-	-
東主或合夥人的姓名 Name of sole proprietor or partner	-	身分證或護照或商業登記證影印本 A copy of the Hong Kong identity card or passport or business registration certificate
東主或合夥人的身分證或護照號碼 Hong Kong identity card no. or passport no. of sole proprietor or partner	-	身分證或護照影印本 A copy of the Hong Kong identity card or passport
結業 Cessation of Business		
法團 Body Corporate	IRC3113	有關清盤的特別決議案影印本。如屬申請撤銷不營運公司註冊，由公司註冊處簽發的批准撤銷註冊信影印本。法團須繳付規定的登記費和徵費，但稅務局局長會考慮就法團開始進行清盤，或已提交申請私人公司撤銷註冊往後的年度暫停發出繳費通知書。如其後該法團被公司註冊處處長提出恢復註冊，所有被暫停年度的繳費通知書會被發出。 A copy of the special resolution for liquidation, or in case of deregistration, a copy of the approval letter issued by the Companies Registry. The company should pay the business registration fee and levy demanded, however, the Commissioner will consider suppressing the issue of further demand notes in respect of the years <u>subsequent</u> to that in which the winding-up commenced or the application for deregistration was made. In case the company is restored by the Registrar of Companies after dissolution, all the fees and levies for the suppressed years will be issued.
其他業務 Other business	IRC3113	必須繳付規定的商業登記費和徵費直至(及包括)業務/分行結束的年度為止。 The business registration fee and levy must be paid up to and including the year in which the business has ceased.

表格可在稅務局網頁 www.ird.gov.hk 下載或使用「表格傳真服務」(2598 6001) 索取。

The form can be downloaded from the Department's web site at www.ird.gov.hk or obtained from the Fax-A-Form Service (2598 6001).