

Application for Concessionary Refund of 2008-09 Registration Fee Paid

1. The Revenue (Reduction of Business Registration Fees) Order 2008 only relates to the waiving of registration fees for new certificate or renewal certificate with commencement date in year 2008-09. It does not provide for refund of the 2008-09 registration fees paid.
2. In order that business that have already paid the 2008-09 business registration fees or branch registration fees but are not required to renew their registration certificates in the year 2008-09 can also benefit from the concession, concessionary refunds will be allowed to them.

Who is eligible

3.
 - Businesses holding 3-year certificates with expiry dates on or after 31 March 2009.
 - Businesses whose registration certificates expire between 1 April 2008 and 31 March 2009 but are not required to renew their registration certificates because of cessation of business.

How to apply

4. If the business operator wishes to apply for the concessionary refund, he needs to complete and return the duly signed application form to the Business Registration Office, either by post to P.O. Box 29015 Gloucester Road Post Office, Hong Kong or in person at 4/F Revenue Tower, 5 Gloucester Road, Wanchai, Hong Kong.
5. The business operator may download the application form [IRBR188](#) from the IRD website or obtain it by fax (fax number: 2824 1482), by post or in person at the IRD Office.
6. The application should be made by:
 - the sole proprietor – in respect of a sole proprietorship business and its branch;
 - any of the partners – in respect of a partnership business and its branch;
 - the secretary, manager or any of the directors – in respect of a company and its branch; and
 - any of the principal officers – in respect of a body of persons and its branch.
7. **The application should be submitted to the Business Registration Office on or before 30 September 2009.**

How much will be refunded

8. The Business Registration Office will proportionately refund the amount of business registration fee or branch registration fee paid by reference to the validity period of the certificate held by the business, the number of days in the year 2008-09 and the amount of registration fees paid. Please refer to the illustrative examples in the Computation of the Refund Amount.
9. The maximum refund amount is \$2,000 for a business registration certificate and \$73 for a branch registration certificate respectively.
10. Levy for the Protection of Wages on Insolvency Fund paid will NOT be refunded.

When to issue the refund

11. If the application is approved, the Business Registration Office will issue the refund cheque within 21 working days from the date of receipt of the application.