



致：香港告士打道  
郵政局郵箱 29015 號  
稅務局局長收

To: Commissioner of Inland Revenue  
P.O. Box 29015  
Gloucester Road Post Office, Hong Kong

**申請特許退還  
已繳付的 2008-09 年度商業登記費**

**Application for Concessionary Refund of  
Business Registration Fee Paid for 2008-09**

業務/分行名稱 Business/Branch Name:	
登記證號碼 Certificate Number(s):	

本人申請特許退還就上述登記證已繳付的  
2008-09 年度商業/分行登記費，原因如下：

I apply for concessionary refund of the  
business/branch registration fee paid for the year  
2008-09 in respect of the certificate(s) mentioned above  
on the following ground:

- 此業務/分行已結業，結業日期是  
\_\_\_\_\_年\_\_\_\_\_月\_\_\_\_\_日 (見附註 1)。
- 業務持有三年證而其屆滿日期在 2009 年 3 月  
31 日或以後。

- The business/branch has ceased. Date of  
cessation is \_\_\_\_ (day) \_\_\_\_ (month) \_\_\_\_ (year).  
(See note 1)
- The business is holding 3-year certificate(s) with  
expiry date(s) on or after 31 March 2009.

(請在適當空格註上「√」號。)

(Please tick the appropriate box.)

#由於此業務沒有銀行帳戶，請以下述支票  
抬頭人姓名開發退款支票。現附上已填妥及由該  
支票抬頭人簽署的賠償保證書 (IRBR 表格第 159  
號)。(# 如不適用，則無須填寫。)

#As the business has no bank account, please issue  
the refund cheque in the following name. A letter of  
indemnity (Form IRBR159) duly completed and  
signed by the said payee is enclosed. (# Complete only if  
applicable.)

**退款支票抬頭人姓名：**

**Payee name to be used in the refund cheque:**

附註 1: 對於未曾遞交結業  
通知書的個案，此申請書亦  
會同時視為給稅務局局長的  
結業通知書。

Note 1: This application will  
also be treated as a notice of  
cessation of business to the  
Commissioner of the Inland  
Revenue if one has not been  
previously submitted.

\*請刪去不適用的  
\*Please delete as appropriate

申請人簽署 Applicant's signature	
申請人姓名 Name of applicant	
*身分證/護照/商業登記號碼 *Identity card/ passport/ business registration no.	
職位 Designation (請在適當空格註上「√」號。) (Please tick the appropriate box)	<input type="checkbox"/> 東主 sole proprietor <input type="checkbox"/> 合夥人 partner <input type="checkbox"/> 主要高級人員 principal officer <input type="checkbox"/> 董事 director <input type="checkbox"/> 秘書 secretary <input type="checkbox"/> 經理 manager
地址 Address	
電話號碼 Telephone no.	
日期 Date	



LETTER OF INDEMNITY

Ref.: B.R.(N)34-No.

The Commissioner of Inland Revenue  
Inland Revenue Department  
G.P.O. Box 132  
Hong Kong  
Web site: www.ird.gov.hk  
E-mail: taxbro@ird.gov.hk

Dear Sir,

B.R. No.: \_\_\_\_\_  
Amount of B.R. fee and levy paid/overpaid \$ \_\_\_\_\_  
For the period commencing \_\_\_\_\_ vide Receipt No. \_\_\_\_\_

1. \*I/We certify that:
  - (a) \*I/We have erroneously \*paid/overpaid the above-mentioned \*Business/Branch Registration Fee and Levy.
  - (b) \*I/We have \*never received/lost the original \*Business/Branch Registration Certificate for the above-mentioned B.R. No. and period.
  - (c) \*I/We have not previously applied under any other name or reference number for the amount of the above-mentioned fee and levy or any portion thereof to be refunded or set-off against any other fee payable by \*me/us under the Business Registration Ordinance (Cap. 310).
  - (d) To the best of \*my/our knowledge and belief, no other person has made or will make any application for refund or set-off of the \*Business/Branch Registration Fee and levy now claimed by \*me/us.
2. In consideration of the refund to \*me/us of the \*Business/Branch Registration Fee and Levy above-mentioned, \*I/we hereby undertake and agree:
  - (i) to deliver up the said original \*Business/Branch Registration Certificate to you, if the same shall at any time hereafter be recovered; and
  - (ii) to indemnify you against all actions, proceedings, loss, charges, damages, expenses, claims and demands which may be brought or made against you.

Witness of the signature hereof:

Signature of witness: \_\_\_\_\_

Name of witness: \_\_\_\_\_  
(Please Use Block Letters)

Address of witness: \_\_\_\_\_

Witness's H.K. Identity Card No.: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of person signing: \_\_\_\_\_  
(Please Use Block Letters)

Hong Kong Identity Card No.: \_\_\_\_\_

Designation: \_\_\_\_\_  
(Proprietor/Partner/In case of a Body Corporate-Director/Manager/Secretary)

Contact Telephone No.: \_\_\_\_\_

For and on behalf of (in case of a Body Corporate)

\_\_\_\_\_  
(Name of Company and Chop)

Date: \_\_\_\_\_

\* Delete where inappropriate