



**INLAND REVENUE DEPARTMENT**  
**BUSINESS REGISTRATION OFFICE**  
 4/F., REVENUE TOWER  
 5 GLOUCESTER ROAD, WAN CHAI  
 HONG KONG  
 Web site:www.ird.gov.hk

B.R. No. ....

**FORM 3**

[reg. 6]

**BUSINESS REGISTRATION REGULATIONS**

*Claim for exemption from payment of fee and levy under  
 section 9 of the Business Registration Ordinance*

Name of applicant : .....

Address of applicant : .....

.....  
 .....

(See B.R. Certificate) Name of business : .....

Address of business : .....

.....  
 .....

Average total \*sales/receipts of the business for the past 6 months or, in the case of a new business, the estimated average total \*sales/receipts of the business for the first 6 months after commencement : \$ ..... per month

Exemption for year commencing ..... / ..... / .....  
 (day) (month) (year)

**DECLARATION BY APPLICANT**

I, the applicant named above, declare as follows—

- (a) I am the \*proprietor/partner/principal officer of the above described business and I do not carry on business at any address other than that stated;
- (b) I have no business other than the one described above;
- (c) the statements contained in this application are true and correct,

and I understand that the above statement of average total sales or receipts (as the case may be) may be investigated by an officer of the Inland Revenue Department and that I am liable to prosecution if the amount stated is found to be false.

Date: .....

Signed: .....

\*Delete as appropriate.

**NOTE TO APPLICANTS**

Any person found guilty of making a false statement to the Commissioner is liable to a fine at level 2 or imprisonment for 1 year or both (section 15(1)(i) of the Business Registration Ordinance (Cap.310)).

Please also read the 'Supplementary Notes'.

I.R.B.R. 61 (3/2006)

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## Application for Exemption from Payment of Business Registration Fee & Levy Supplementary Notes

### Who is Eligible

1. A business carried on by an individual, a partnership, an unincorporated body of persons or a limited company which is not incorporated or registered under the Companies Ordinance; **and**
2. Its average monthly turnover does not exceed:
  - (a) for a business mainly deriving profits from the sale of services : \$10,000;
  - (b) for other businesses: \$30,000; **and**
3. In the case of a sole-proprietorship business, its sole proprietor does not carry on another sole-proprietorship business at the same time. In the case of a partnership business, all its partners do not carry on another partnership business together at the same time.

### How to Calculate the Average Monthly Turnover (Described as “average total \*sales/receipt” in the application form)

4. For existing businesses, it is the monthly average of the actual total turnover (i.e. gross income **before deducting** cost of goods, expenses, salary etc.) for the period of six months immediately preceding the date of making the application.

#### Example 1

Date of making the application	1 January 2009
6 months preceding the application	1 July 2008 to 31 December 2008
Actual total turnover for the above period	\$96,660
Average monthly turnover	$\$96,660 \div 6 = \$16,110$

5. For new business, it is the monthly average of the estimated total turnover for the first six months of the commencement of the business.

#### Example 2

Date of commencement of business	1 January 2009
First 6 months of commencement of business	1 January 2009 to 30 June 2009
Estimated total turnover for the above period	\$96,000
Average monthly turnover	$\$96,000 \div 6 = \$16,000$

### How to Apply

6. The business operator needs to complete and return the duly signed application form (Form 3) 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, Wan Chai, Hong Kong.
7. The business operator may download the application form (Form 3) from IRD web site [www.ird.gov.hk](http://www.ird.gov.hk), or obtain it through IRD's 24-hour Fax-A-Form Service (telephone number: 2598 6001), by post, or in person at the IRD Office.

### When to Apply

8. For an existing business, the application for exemption from payment of business registration fee & levy for the coming year must be received by the Business Registration Office **not later than 1 month before the expiry of its current business registration certificate**. However, please do not submit the application earlier than three months before the expiry of the current certificate.

#### Example 3

Date of expiry of business registration certificate	1 January 2009
Deadline for application for exemption	1 December 2008

9. For a new business, the application for exemption from payment of business registration fee & levy for the first year must be received by the Business Registration Office **not later than 1 month after the application for business registration**.

#### Example 4

Date of application for registration	1 January 2009
Deadline for application for exemption	1 February 2009

### Important Notes

10. Notwithstanding any application for exemption from payment, **a business operator receiving a notice of demand for payment of business registration fee & levy must fully settle the amount demanded thereon when due, unless he has received an “exempt business registration certificate” covering the same validity period as the demand note.**
11. Exemption is only granted upon application and for one year ending on the expiry date of the exempt certificate. Fresh application should be made for each subsequent year in accordance with the exemption conditions and application procedures then in force.
12. If a business has ceased, its business operator must notify the Business Registration Office in writing within one month from the date of cessation of business.

### Enquiry

Hotline: 187 8088      Web site: [www.ird.gov.hk](http://www.ird.gov.hk)

**Business Registration Office, Inland Revenue Department**