



**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'.

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

本署專用 For official use only  Issue UL:	Approved by:	TC703/704  TC3733
--	--------------	-------------------------



**Application for Exemption of Business Registration Fee & Levy  
(s. 9 & 10 of the Business Registration Ordinance)  
Supplementary Notes**

**Conditions for Exemption**

To qualify for exemption, a business must satisfy the following conditions : -

1. It must **NOT** be a company incorporated or required to be registered in Hong Kong under the Companies Ordinance.
2. Its **average monthly ‘sales / receipts’** must **not exceed** the following limit :
  - 2.1 For businesses which **mainly** derive profits from sale of services, the sales/receipts must not exceed **\$10,000**.
  - 2.2 For other businesses, the sales must not exceed **\$30,000**.
3. The calculation of the average monthly sales or receipts :
  - 3.1 **‘Sales/Receipts’ means the gross business sales / receipts before deducting the cost of sales and business expenses.**
  - 3.2 For existing businesses – it shall be the monthly average of the total sales/receipts of the business for the period of 6 months immediately preceding the application.  
For example : -

If the date of submission of application for exemption is :	15.04.2006
6 months preceding the application will cover :	15.10.2005 to 14.04.2006
If the total sales / receipts of such 6 months’ period is :	\$90,000
The monthly average of the total sales / receipts of the business for the past 6 months will be :	$\$90,000 \div 6 = \$15,000$
  - 3.3 For new businesses – it shall be the estimated monthly average of the total sales/receipts over the first 6 months of the business.  
For example : -

If the date of commencement of the business is :	01.04.2006
6 months from the date of commencement will cover :	01.04.2006 to 30.09.2006
If the estimated total sales / receipts of such 6 months’ period is :	\$90,000
The estimated monthly average of the total sales / receipts of the business for the first 6 months after commencement will be :	$\$90,000 \div 6 = \$15,000$
4. If two or more businesses are carried on by the same proprietor or partners, none of those businesses is entitled to the exemption.
5. **Application deadline :**
  - 5.1 For existing businesses – it has to be lodged with the Department **not later than 1 month before the expiry of the current business registration certificate** in order to be exempted from payment of Business Registration Fee and Levy for the coming year.
  - 5.2 For new businesses – it has to be lodged with the Department **not later than 1 month after the application for the registration** of the business.

**Application Procedures**

6. Application has to be made on a prescribed form – the “**Form 3**” by the proprietor / partner or principal officer (in the case of Firm or Body Unincorporate) of the business. “Form 3” can be obtained by the following methods : obtain in person at The Receipt and Despatch Counters, 1st Floor, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong, download from our homepage [www.ird.gov.hk](http://www.ird.gov.hk) or obtain from our Fax-A-Form service by calling 2598 6001.
7. The application form, duly completed and signed, should be lodged by the applicant with the Department within the time limit set out in paragraph 5 above either **by post** or **in person**.
8. The applicant will be informed of the result of his/her application in writing. If exemption is granted, an ‘exempt business registration certificate’ will be issued with the reply. **Before receiving our result, the applicant is still required to settle the business registration fee and levy on or before the specified date.**
9. Exemption is only granted upon application and for 1 year ending on the expiry date of the exempt certificate. Fresh application for exemption must be made for each subsequent year in accordance with the exemption conditions and application procedures then in force.

**Enquiries**

Please visit our homepage : [www.ird.gov.hk](http://www.ird.gov.hk) or call 187 8088.

**Business Registration Office  
INLAND REVENUE DEPARTMENT**