

**稅務局 Inland Revenue Department**  
**商業登記費及徵費收費表 Business Registration Fee and Levy Table**

**收費基準**

商業登記證分一年有效期及三年有效期兩種，費用固定及以登記證的開始生效日釐訂。對於新開業的業務，其首張登記證的開始生效日期是有關業務的開業日期，不是申請商業登記或分行登記日期。根據《公司條例》在香港註冊成立的有限公司，其首張商業登記證的開始生效日期是它的註冊日期。

**Basis of charge**

There are two types of business registration certificate, 1-year certificate and 3-year certificate. The amount payable under a certificate is fixed and depends on the commencement date of the registration certificate. For a new business, the commencement date of its first registration certificate is its date of commencement of business, not the date of application for business or branch registration. For a company incorporated in Hong Kong under the Companies Ordinance, the commencement date of its first business registration certificate is its date of incorporation.

登記證的生效日期 Date of Commencement of Certificate	商業登記證 Business Registration Certificate						分行登記證 Branch Registration Certificate					
	一年證 1-year certificate			三年證 3-year certificate			一年證 1-year certificate			三年證 3-year certificate		
	登記費 Fee	徵費 Levy	總數 Total	登記費 Fee	徵費 Levy	總數 Total	登記費 Fee	徵費 Levy	總數 Total	登記費 Fee	徵費 Levy	總數 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
01.08.2009 – 31.07.2010	0*	450	450	3,200*	1,350	4,550	0*	450	450	116*	1,350	1,466
01.04.2009 – 31.07.2009	2,000	450	2,450	5,200	1,350	6,550	73	450	523	189	1,350	1,539
01.04.2008 – 31.03.2009	0	450	450	3,200	1,350	4,550	0	450	450	116	1,350	1,466
14.03.2008 – 31.03.2008	2,000	450	2,450	5,200	1,350	6,550	73	450	523	189	1,350	1,539
01.04.2003 – 13.03.2008	2,000	600	2,600	5,200	1,800	7,000	73	600	673	189	1,800	1,989

\* 根據《2009 年收入（減少商業登記費）令》，於 2009 年 8 月 1 日至 2010 年 7 月 31 日期間開始生效的商業登記證及分行登記證須繳付的費用，將分別減少 2,000 元及 73 元。

\* By the Revenue (Reduction of Business Registration Fees) Order 2009, the fees payable in respect of business registration certificates and branch registration certificates that with commencement date within the period from 1 August 2009 to 31 July 2010 will be reduced by a sum of \$2,000 and \$73 respectively.