税 務 局
香港九龍啟德協調道 5 號
稅務中心
香港郵政總局郵箱 132 號

INLAND REVENUE DEPARTMENT
INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG
G.P.O. BOX 132, HONG KONG
網址 Web site: www.ird.gov.hk

致： 稅務局局長
　　　根據《稅務條例》（第 112 章）第 88B 條
　　　要求發出不反對撤銷
　　　公司／有限合夥基金註冊通知書

To : Commissioner of Inland Revenue
Request under section 88B
of the Inland Revenue Ordinance (Cap. 112)
for a Notice of No Objection to a Company /
Limited Partnership Fund being Deregistered

公司／有限合夥基金名稱
Company/Limited
Partnership Fund (LPF) Name

商業登記號碼 [見附註 2(b)]
Business Registration No.
[see note 2(b)]

公司是否為「擔保有限公司」[見附註 2(c)]
Whether the company is a 'Company
Limited By Guarantee' [see note 2(c)]　　是 Yes ☐　　否 No ☐

本人 _____　為上述公司／
　　　　　　　　有限合夥基金的
I, _____　am a/an _____　*of/in the above named Company/LPF.

[*請參照附註 1(b) 填寫職務及提交所需的文件。]
[*Please read note 1(b) for filling in the designation and submission of documents required.]

現要求稅務局局長發出書面通知，述明他不反對公司註冊處處長根據《公司條例》（第 622 章）第 751 條或《有限合夥基金條例》（第 637 章）第 69 條撤銷該公司／有限合夥基金的註冊。
I request the Commissioner of Inland Revenue to issue a written notice stating that he has no objection to the Company/ LPF being deregistered by the Registrar of Companies pursuant to section 751 of the Companies Ordinance (Cap. 622) or section 69 of the Limited Partnership Fund Ordinance (Cap. 637).

本人現提供上述公司／有限合夥基金的資料：
I hereby provide information about the above named Company/LPF:

（請於適當空格內填上「✔」號）
(Please tick wherever appropriate)

是 Yes　　否 No

(1) 該公司／有限合夥基金是否曾經營業 [如答案為「否」的話，請轉到第 (3) 項]
Whether the Company/LPF has ever carried on any business
[If the answer is 'No', go to (3)]　　☐　☐

(2) 如第 (1) 項的答案為「是」的話，述明該公司／有限合夥基金的結業日期：
If the answer to (1) is 'Yes', state the date of cessation of the business: _____

(3) 該公司／有限合夥基金會否在此申請日期後開始／重新營業 [見附註 2(d)]
Whether the Company/LPF will start/resume business after the date of this application [see note 2(d)]　　☐　☐

(4) 該公司／有限合夥基金是否有尚未清繳的稅款（包括利得稅、物業稅、印花稅、商業登記費、與該等稅款有關的罰款及法庭費用）[見附註 2(e)]
Whether the Company/LPF has outstanding tax liabilities (including Profits Tax, Property Tax, Stamp Duty, Business Registration fee, fines and penalties thereof and court fees) [see note 2(e)]　　☐　☐

(5) 該公司／有限合夥基金是否有尚未提交本局的任何報稅表格 [見附註 2(f)]
Whether there is(are) any tax return(s) not yet submitted [see note 2(f)]　　☐　☐

(6) 該公司／有限合夥基金是否有尚未回覆本局的任何查詢 [見附註 2(g)]
Whether there are unanswered enquiries from the Department [see note 2(g)]　　☐　☐

(7) 該公司／有限合夥基金的評稅是否有尚未完結的反對或上訴 [見附註 2(h)]
Whether there are unsettled objections or appeals in respect of assessments raised [see note 2(h)]　　☐　☐

若第 (3)、(4)、(5)、(6)或 (7) 項的答案為「是」，則稅務局局長將不會發出《不反對通知書》。請你辦妥各項事宜後才提出要求。[見附註 3]
If the answer to question (3), (4), (5), (6) or (7) is "Yes", the Commissioner will not issue a "Notice of No Objection". You are advised to clear those matters before submitting your request. [see note 3]

請參閱 IR1263 表格的附註及說明 (IR1263A (12/2023))
Please refer to Notes and Instructions for Form IR1263 (IR1263A (12/2023))

(8) 該公司／有限合夥基金是否有租金收入而該收入不應課利得稅
Whether the Company/LPF has rental income not assessable to Profits Tax   ☐   ☐

(9) 在過去的 12 個月內，該公司／有限合夥基金曾否購買／出售任何物業
Whether the Company/LPF has purchased/sold any landed property in the last 12 months   ☐   ☐

(10) 該公司／有限合夥基金是否有未出售的存貨／物業／證券
Whether the Company/LPF has unsold stock/landed property/securities   ☐   ☐

(11) 如第 (10) 項的答案為「是」的話，該公司／有限合夥基金是否會出售該等存貨／物業／證券
Where the answer to (10) is 'Yes', whether the Company/LPF will sell the unsold
stock/landed property/securities   ☐   ☐

本人現夾附下述抬頭為「香港特別行政區政府」的 270 元支票，作為此要求之費用 [見附註 2(i)]。本人明白無論結果如何，該費用都不會獲得退還。
I now attach the following cheque payable to "The Government of the Hong Kong Special Administrative Region" for **$270** as the fee in respect of this request [see note 2(i)]. I understand that the fee is not refundable regardless of the result of the request.

(支票號碼) cheque number : _____

本人已細閱本表格和相關附註及說明的內容。本人明白，除非本表格所有項目都全部填妥，並按附註及說明提交附件，否則 貴局將不會處理本人的要求。
I have read through the content of this form and the related Notes and Instructions. I understand that my request will *not* be processed unless *ALL* items on this form are completed in entirety and attached as instructed.

本人明白，如該公司或該有限合夥基金有尚未履行的稅務責任，貴局會保留在任何此類情況下採取適當行動的權利。
I understand that if the Company or the LPF has outstanding tax liabilities or obligations, your Department will reserve the right to take appropriate action in any such instance.

本人明白該公司或該有限合夥基金須遵守《稅務條例》和《公司條例》或《有限合夥基金條例》的規定，並確保該公司或該 有限合夥基金的資產不被非法分配。
I understand that the Company or the LPF has to comply with the provisions of the Inland Revenue Ordinance and the Companies Ordinance or the Limited Partnership Fund Ordinance, and to prevent the Company's or the LPF's assets from unlawful distribution.

聲明書 DECLARATION

本人現聲明，就本人所知所信，本表格內所填寫的一切資料及夾附的文件，均屬真確，並無遺漏。
I declare that to the best of my knowledge and belief, all information contained in this form and any documents attached thereto are true, correct and complete.

（提供不正確資料可招致重罰。）
（**Heavy penalties may be incurred for giving any incorrect information.**）

日期：   申請人簽署：   電話號碼：
Date: _____ Signature of Applicant: _____ Telephone No.: _____

通訊地址：   中文 Chinese
Postal Address:

_____

或 or   英文 English

_____

請參閱 IR1263 表格的附註及說明 (IR1263A (12/2023))
Please refer to Notes and Instructions for Form IR1263 (IR1263A (12/2023))
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