

**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，登記證的應繳金額一般以該證的開始生效日期釐訂。
- ◇ 除本地公司或有限合夥基金的首張登記證外，其他新開業務的首張登記證的開始生效日期是有關業務的開業日期，而不是申請商業登記或分行登記日期。
- ◇ 經公司註冊處申請商業登記的本地公司或有限合夥基金，其首張商業登記證的應繳金額是以前向其向公司註冊處提出相關的成立法團遞呈日期或註冊申請日期釐訂，而該登記證的開始生效日期是它的成立或註冊日期。至於其後發出的續證，應繳金額則以續證的開始生效日期釐訂。

**Basis of charge**

- ◇ There are two types of business registration certificate, namely 1-year certificate and 3-year certificate. The amount payable under a registration certificate is generally determined based on the commencement date of the certificate.
- ◇ Except for the first registration certificate of local companies and limited partnership funds, the commencement date of the first registration certificate for other new businesses is the date of commencement of business, not the date of application for business or branch registration.
- ◇ For a local company or a limited partnership fund that applies for business registration through the Companies Registry, the amount payable for the first business registration certificate is determined based on the date of making the related incorporation submission or registration application to the Companies Registry and the commencement date of the certificate is the date of incorporation or registration. For renewal of certificates, the amount payable is determined based on the commencement date of the relevant renewal certificates.

日期 Date	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
01.04.2024 – 31.03.2025	2,200*	0*	2,200	5,720*	150*	5,870	80*	0*	80	208*	150*	358
01.04.2023 – 31.03.2024	2,000	150	2,150	5,200	450	5,650	73	150	223	189	450	639
17.06.2022 – 31.03.2023	0	150	150	3,200	450	3,650	0	150	150	116	450	566
01.04.2019 – 16.06.2022	0	250	250	3,200	750	3,950	0	250	250	116	750	866
01.04.2017 – 31.03.2019	2,000	250	2,250	5,200	750	5,950	73	250	323	189	750	939
01.04.2016 – 31.03.2017	0	250	250	3,200	750	3,950	0	250	250	116	750	866
01.04.2014 – 31.03.2016	2,000	250	2,250	5,200	750	5,950	73	250	323	189	750	939

\* 《2024年公共收入保障（商業登記）令》和《2024年商業登記條例（修訂附表2）令》已於2024年3月8日在憲報刊登。有關法例修訂建議有待立法會審議。  
\* The Public Revenue Protection (Business Registration) Order 2024 and the Business Registration Ordinance (Amendment of Schedule 2) Order 2024 were published in the Government Gazette on 8 March 2024. The relevant legislative amendments are subject to the scrutiny of the Legislative Council.