



稅務局  
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

- Business Registration number shown on the Business Registration Certificate
- If the company does not have a Business Registration number, please provide the Dummy Business Registration number assigned by the Companies Registry

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

ABC COMPANY

Company/LPF name  
shown on the Business  
Registration Certificate

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

0 0 0 0 1 2 3 4

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

This item must be  
completed  
(For an LPF, "No" must  
be ticked)

本人

為上述公司/

CHING CHU SIU

有限合夥基金的  
am a/an

董事/director

\*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)

- (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)]

是 Yes 否 No

0 6 0 9 2 0 2 3

- If you are a director of the company/a general partner of the LPF/an authorized representative of the LPF: No need to submit further document [Authorized representative of the LPF: must be appointed under section 23 of the Limited Partnership Fund Ordinance (Cap. 637)]
- If you are a member/nominated person of the company: Submit an authorization letter signed by a director of the company (If the nominated person is a practising professional: no need to submit evidence of authorization unless called upon to do so)

If the answer to Q1 is 'Yes', fill in date of cessation in Q2 (For an LPF, if it continues in existence in the form of a partnership after the deregistration, please attach to this form a notice informing the Department)

All items of Q1, Q3 to Q10 must be properly completed

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]

- |   | 是 Yes                    | 否 No                                |
|---|--------------------------|-------------------------------------|
| (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<br>Whether the Company/LPF has rental income not assessable to Profits Tax  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (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<br>Whether the Company/LPF has purchased/sold any landed property in the last 12 months                                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (10) 該公司／有限合夥基金是否有未出售的存貨／物業／證券<br>Whether the Company/LPF has unsold stock/landed property/securities   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (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<br>Where the answer to (10) is 'Yes', whether the Company/LPF will sell the unsold stock/landed property/securities | <input type="checkbox"/> | <input type="checkbox"/>            |

If the answer to Q10 is 'No', the answer to Q11 may be left blank

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 :

● Cheque no. must be identical to the cheque attached  
● Do not supply the cheque no. if the applicant wishes to pay directly to the post office or convenience store

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.:

Mobile phone or office telephone no.

通訊地址: 中文 Chinese  
Postal Address:

或 or 英文 English

Address to be used by the Department for sending subsequent notices (fill in either Chinese or English address only)

● The signatory must be the applicant  
● If the company's director is a Corporate Director; or the nominated person of the company/the general partner of the LPF/ the authorized representative of the LPF is a company,  
→ the company's chop of the applicant is required, in addition to the signature