FAQs

Transitional Arrangement for Downloading Results of online "Application for Exemption from Payment of Business Registration Fee and Levy"

To facilitate the roll-out of the new tax portals, all eTAX services will be suspended from 9:00 p.m. on 17 July 2025 and will tentatively be resumed on 21 July 2025.

- Q1: If I submit an application for Exemption from Payment of Business Registration Fee and Levy for my sole proprietorship through eTAX on 15 July 2025, but fail to download the result before the suspension of eTAX services on 17 July 2025, what can I do?
- A1: Upon the launch of the new tax portals, existing eTAX Account holders can log into the Individual Tax Portal (ITP) in the same manner as before to view and download the result (Exempt Business Registration Certificate and/or reply letter). Those who do not have an eTAX Account may register an account under ITP. After registration, the result can be viewed and downloaded anytime through logging into the ITP Account within 2 months from the date of issue of the notification email.

Besides, you may request the Business Registration Office by fax or by email) ^{Note 1} to send the result to you by post and provide the relevant Transaction Reference No. and business name. After receiving your request, the Business Registration Office will send the result to your business address by post within 7 working days.

Note 1 Fax no.: 2824 1482, email address: taxbro@ird.gov.hk

- Q2: If I submit an application for Exemption from Payment of Business Registration Fee and Levy for my sole proprietorship or partnership through eTAX on 16 July 2025 or 17 July 2025, when and how can I get the relevant Business Registration Certificate after the application is approved?
- A2: For applications submitted through eTAX on 16 and 17 July 2025, the results (Exempt Business Registration Certificates and/or reply letters) will be available for viewing and downloading on 22 July 2025, the earliest. Besides, the Business Registration Office will also send the results to the business addresses of the businesses concerned by post at the same time.

When the result of your application is available, a notification email will be sent to the email address provided by you in the application. After receiving the notification email, you have to log into your Individual Tax Portal (ITP) Account or your Business Tax Portal (BTP) User Account (applicable to businesses with BTP Business Account), access the function "View and Download Result of Application" under the service "Application for Exemption from Payment of Business Registration Fee and Levy", input the Transaction Reference Number or Business Registration Number and Exemption Year to view and download the result.

Upon the launch of the new tax portals, existing eTAX Account holders can log into the ITP in the same manner as before to view and download the result. Those who do not have an eTAX Account may register an account under ITP. After registration, the result can be viewed and downloaded anytime through logging into the ITP Account within 2 months from the date of issue of the notification email.

The BTP has been pre-launched for Businesses to register their BTP Business Accounts now. Register immediately to enjoy the convenience brought forth by the new tax portals. For more information, please visit "Business Tax Portal (BTP)" in IRD's website.

- ^{Note 2} You must be the BTP Administrator(s) or BTP Authorized User(s) appointed to handle the Business Registration Matters of your business.
- Q3:If I submit an application for Exemption from Payment of Business Registration Fee and Levy through eTAX on 16 July 2025 or 17 July 2025, but I cannot download the result because I do not have any eTAX Account, does the Business Registration Office have other arrangement?
- A3: For applications submitted through eTAX on 16 and 17 July 2025, the Business Registration Office will also send the results (Exempt Business Registration Certificates and/or reply letters) to the business addresses of the businesses concerned by post at the same time.

- Q4: After the launch of Business Tax Portal (BTP), can I continue to use the recognized organizational digital certificate of my partnership for authentication and download the result?
- A4: No. After the launch of BTP, you have to log into your BTP User Account ^{Note 2}, access the function "View and Download Result of Application" under the service "Application of Business and Branch Registration" to view and download the result.

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