



致：稅務局局長

To：Commissioner of Inland Revenue

根據《稅務條例》(第112章)第88B條
要求發出
不反對撤銷公司註冊通知書

Request under section 88B
of the Inland Revenue Ordinance (Cap. 112)
for a Notice of No Objection
to a Company being Deregistered

公司名稱
Company Name

商業登記號碼
Business Registration No.

公司註冊處註冊編號 [見附註 2(b)]
Companies Registry Registration No.
[see note 2(b)]

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)]

本人 _____ 為上述公司的 _____ (註明是董事、成員或被提名人) [遞交有關證明，請參照附註 1(b)]，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條撤銷該公司的註冊。

I, _____, am a _____ (state whether director, member or nominated person) of the above Company [Please read note 1(b) for the documents required]. I request the Commissioner of Inland Revenue to issue a written notice stating that he has no objection to the Company being deregistered by the Registrar of Companies pursuant to section 751 of the Companies Ordinance (Cap. 622).

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

本人現提供下列有關該公司的資料：

I hereby provide information about the abovenamed Company:

- | | 是
Yes | 否
No |
|---|--------------------------|--------------------------|
| (1) 該公司是否曾經營業 [如答案為「否」的話，請轉到第(3)項]
Whether the Company has ever carried on any business
[If the answer is 'No', go to (3)] | <input type="checkbox"/> | <input type="checkbox"/> |
| (2) 如第(1)項的答案為「是」的話，述明該公司的結業日期：
If the answer to (1) is 'Yes', state the date of cessation of the business: | _____ | |
| (3) 該公司會否在此申請日期後開始／重新營業 [見附註 2(d)]
Whether the Company will start/resume business after the date of this application
[see note 2(d)] | <input type="checkbox"/> | <input type="checkbox"/> |
| (4) 該公司是否有尚未清繳的稅款 (包括利得稅、物業稅、印花稅、商業登記費及與該等稅款有關的罰款，及法庭費用) [見附註 2(e)]
Whether the Company 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)] | <input type="checkbox"/> | <input type="checkbox"/> |
| (5) 該公司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)] | <input type="checkbox"/> | <input type="checkbox"/> |
| (6) 該公司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)] | <input type="checkbox"/> | <input type="checkbox"/> |

是
Yes

否
No

- (7) 該公司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作出申請。[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]

- (8) 該公司是否有租金收入而該收入不應課利得稅
Whether the Company has rental income not assessable to Profits Tax
- (9) 在過去的 12 個月內，該公司曾否購買或出售任何物業
Whether the Company has purchased or sold any landed property in the last 12 months
- (10) 該公司是否有未出售的存貨、物業或證券
Whether the Company has unsold stock/landed property/securities
- (11) 如第(10)項的答案為「是」的話，該公司是否會出售該等存貨、物業或證券
Where the answer to (10) is ‘Yes’, whether the Company will sell the unsold stock/landed property/securities

本人明白，如該公司有尚未履行的稅務責任，稅務局可保留向該公司採取行動的權利。本人亦明白該公司須遵守《稅務條例》及《公司條例》的規定，並確保該公司的資產不被非法分配。

I understand that if the Company has any outstanding tax liabilities, your Department will reserve the right to take action against the Company. I understand that the Company has to comply with the provisions of the Inland Revenue Ordinance and the Companies Ordinance and to prevent the Company’s assets from unlawful distribution.

本人現夾附抬頭為「香港特別行政區政府」的\$270 支票（支票號碼 _____），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 enclose a cheque payable to “The Government of the Hong Kong Special Administrative Region” (cheque number _____) 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.

本人現聲明，盡本人所知所信，以上資料均屬真確及並無遺漏。

I hereby declare that to the best of my knowledge and belief, the above information is true, correct and complete.

注意：本表格所有部分（特別是公司註冊處註冊編號、商業登記號碼和註明申請人的身分）必須全部填妥，否則本局將不會處理你有關的要求。

Attention: Your request will not be processed unless ALL items on this form (especially the Companies Registry Registration Number, Business Registration Number and stating the identity of the applicant) have been completed.

日期：
Date: _____

簽署：
Signature: _____

電話號碼：
Telephone No.: _____

通訊地址：
Postal Address: _____

收集個人資料聲明

就本表格的要求及於本局處理你的要求的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的要求。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料(私隱)條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任(地址為香港郵政總局郵箱 132 號)，同時請註明你於本局的檔案號碼。

附註及說明 - IR1263

(1) 一般事項

- (a) 本表格適用於私人公司或擔保有限公司根據《稅務條例》第 88B 條要求稅務局局長發出不反對撤銷公司註冊通知書《不反對通知書》。
- (b) 倘若你是以董事身分申請，你無須呈交附加的文件。倘若你是以成員或被提名人身分申請，則須呈交由該公司董事簽署的授權書。[注意：若被提名人是屬於專業的行業(如：會計/秘書服務公司、律師行)，除非本局要求，你無須呈交授權書。]
- (c) 在下列情況下，本局將不會處理你有關發出《不反對通知書》的要求：
 - (i) 你沒有正確地填妥本表格；
 - (ii) 你未有按規定，繳付這項要求的費用 [見附註 2(i)]。

(2) 填寫說明

- (a) 本表格所有部分，必須全部填妥。
- (b) 公司註冊處註冊編號是指列在由公司註冊處發出的《公司註冊證明書》上的號碼。
- (c) 請參閱《公司條例》(第 622 章) 第 9 條。
- (d) 若該公司預期將來會營業／再營業，則該公司可能有稅務責任，因此局長不會發出《不反對通知書》。
- (e) 若該公司有未清繳的稅款，公司應先繳付該等稅款後才作出申請。假如你對所徵收的款額有疑問，請向處理該公司檔案的評稅組別查詢。該公司亦須清繳所有在本局收到本表格前已開始生效的商業登記證或分行登記證的登記費及徵費。至於在本局收到本表格的當天或之後才開始生效的商業登記證或分行登記證的登記費及徵費，本局會考慮暫緩徵收該些登記費及徵費；不過，如日後該公司不完成撤銷公司註冊的程序，例如：該公司撤銷申請《不反對通知書》或不獲公司註冊處撤銷其註冊，該公司必須繳交先前暫緩徵收的有關登記費及徵費。
- (f) 雖然該公司從未營業、經已停止營業多年或你相信該公司沒有應課稅收入，該公司仍然須要填妥及提交本局發出的所有報稅表格。
- (g) 本局內各部門所發出的查詢均須個別作答。請回覆已發出的任何查詢。
- (h) 若該公司的評稅尚有未完結的反對或上訴，請與有關的評稅組別或上訴組聯絡。
- (i) 請你在支票的背面寫上該公司的商業登記號碼及聯絡電話，本局將於 14 天內發出已收訖的繳款單，這繳款單同時是本局收到你申請的證明。若你欲親自取回收據，則需把申請表交往稅務大樓 11 樓撤銷註冊組，你將於翌日獲發給繳款單以繳付費用。本局將在有關費用已清繳後才會開始處理該申請。

(3) 獲發給《不反對通知書》的條件

有關獲發給《不反對通知書》的條件，可參閱本局發出《如何申請不反對撤銷公司註冊通知書》的資料小冊子。該小冊子可從本局網頁：www.ird.gov.hk 中下載。

(4) 查詢

如需要更詳細資料，請致電 2594 1788 撤銷註冊組。

PERSONAL INFORMATION COLLECTION STATEMENT

The provision of personal data required by this form and during the processing of your request is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your request. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

Notes and Guidance - IR1263

(1) General

- (a) This form is for the use of a request made under section 88B of the Inland Revenue Ordinance (Cap. 112) for a notice of no objection to a private company or a company limited by guarantee being deregistered ["Notice of No Objection"].
- (b) If you are a director, you need not submit any further document. If you are a member or nominated person, you are required to submit an authorization letter signed by a director of the company. [Note: If the nominated person is a practicing professional (e.g. accountancy / secretarial or solicitor firm), you are not required to submit any evidence of authorization unless called upon to do so.]
- (c) Your request for a "Notice of No Objection" will not be processed if :
 - (i) You have not properly completed this form;
 - (ii) The fee payable in respect of this request is not attached to this form [see note 2(i)].

(2) Guidance for completion

- (a) All items on this form must be completed.
- (b) The Companies Registry Registration No. is the number stated on the "Certificate of Incorporation" issued by the Companies Registry.
- (c) Please refer to section 9 of the Companies Ordinances (Cap. 622).
- (d) As the Company anticipates carrying on business in the future, the Company has potential liabilities to tax. The Commissioner is not in a position to issue "Notice of No Objection".
- (e) If the Company has outstanding tax liabilities, the Company should settle the same before submitting this request. If you have doubts on the amount charged, please contact the assessing section handling the company's file for clarification first. The Company must also settle the registration fees and levies payable in respect of all business registration certificates or branch registration certificates with commencement date falling before the date of receipt of this form by this Department. For certificates with commencement date falling on or after the date of receipt of this form by this Department, this Department will consider holding over payment of such fees and levies. However, if the Company's deregistration is not completed, for example, the Company subsequently withdraws its application for a "Notice of No Objection", or its application for deregistration is not approved by the Companies Registry, the Company will then be required to pay the relevant registration fees and levies held over.
- (f) Even if the Company has never carried on business, has ceased business for some years or you believe that the Company has no tax liabilities, the Company is still obliged to complete and submit all returns issued by this Department.
- (g) It is necessary to give a direct reply to enquiries raised by the various divisions of this Department. Please therefore give reply to all enquiries not yet answered.
- (h) If there are unsettled objections or appeals, please contact the relevant assessing section or the Appeals Section for settlement before submitting this request.
- (i) Please write the Company's Business Registration Number and the contact telephone number at the back of the cheque. A receipted demand note which serves as an acknowledgement of your request will be issued within 14 days. If you wish to obtain a receipt in person upon submission of this form, please submit the properly completed form to the Deregistration Section at 11/F Revenue Tower. A demand note will be issued on the next day for payment. The Department will process your request only upon receipt of the relevant fee.

(3) Conditions for the issue of "Notice of No Objection"

Please refer to our information pamphlet of "How to apply for a notice of no objection to a company being deregistered" for conditions for the issue of "Notice of No Objection". The pamphlet can be obtained from the web site of the Department at www.ird.gov.hk.

(4) Enquiries

If you need further information, please call the Deregistration Section at 2594 1788.