NOTES AND INSTRUCTIONS FOR FORM 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 company or a limited partnership fund (LPF) being deregistered ["Notice of No Objection"].

(b) (i) In case the request is made for a company, please state whether you are a director, member or nominated person of the company. 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.]

(ii) In case the request is made for an LPF, please state whether you are a general partner in or an authorized representative (who must be appointed under section 23 of the Limited Partnership Fund Ordinance (Cap. 637)) of the LPF.

(c) Your request for a "Notice of No Objection" will not be processed if:

(i) you have not properly completed this form; or

(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 to the company or the certificate of registration issued to the LPF by the Companies Registry.

(c) Please refer to section 9 of the Companies Ordinance (Cap. 622).

(d) If the Company/LPF anticipates carrying on business in the future, the Company/LPF has potential liabilities to tax. The Commissioner of Inland Revenue is not in a position to issue a "Notice of No Objection". If the LPF continues in existence in the form of a partnership after the deregistration, please attach to this Form a notice informing the Department of the same.

(e) If the Company/LPF has outstanding tax liabilities, the Company/LPF should settle the same before submitting this request. If you have doubts on the amount charged, please contact the assessing section handling the company/LPF’s file for clarification first. The Company/LPF 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 deregistration of the Company/LPF is not completed, for example, the Company/LPF subsequently withdraws its application for a "Notice of No Objection", or its application for deregistration is not approved by the Companies Registry, the Company/LPF will then be required to pay the relevant registration fees and levies held over. If the LPF continues in existence in the form of a partnership after the deregistration, the relevant registration fees and levies will not be held over.

(f) Even if the Company/LPF has never carried on business, has ceased business for some years or you believe that the Company/LPF has no tax liabilities, the Company/LPF 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/LPF’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 or limited partnership fund 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.