



**INLAND REVENUE DEPARTMENT**

**BUSINESS REGISTRATION OFFICE**

4/F., REVENUE TOWER  
5 GLOUCESTER ROAD, WAN CHAI  
HONG KONG  
Web site: www.ird.gov.hk

B.R. No. ....

**FORM 3**

[reg. 6]

**BUSINESS REGISTRATION REGULATIONS**

*Claim for exemption from payment of fee and levy under  
section 9 of the Business Registration Ordinance*

Name of applicant : .....

Address of applicant : .....

.....

.....

(See B.R. Certificate) Name of business : .....

Address of business : .....

.....

.....

Average total \*sales/receipts of the  
business for the past 6 months or,  
in the case of a new business, the  
estimated average total \*sales/  
receipts of the business for the first  
6 months after commencement : \$..... per month

Exemption for year commencing ..... / ..... / .....  
(day) (month) (year)

**DECLARATION BY APPLICANT**

I, the applicant named above, declare as follows—

- (a) I am the \*proprietor/partner/principal officer of the above described business and I do not carry on business at any address other than that stated;
- (b) I have no business other than the one described above;
- (c) the statements contained in this application are true and correct,

and I understand that the above statement of average total sales or receipts (as the case may be) may be investigated by an officer of the Inland Revenue Department and that I am liable to prosecution if the amount stated is found to be false.

Date: .....

Signed: .....

\*Delete as appropriate.

**NOTE TO APPLICANTS**

Any person found guilty of making a false statement to the Commissioner is liable to a fine at level 2 or imprisonment for 1 year or both (section 15(1)(i) of the Business Registration Ordinance (Cap.310)).

Please also read the 'Supplementary Notes'.

IRBR61 (10/2010)

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**Application for Exemption from Payment of Business Registration Fee & Levy  
Supplementary Notes**

**Who is Eligible**

1. A business carried on by an individual, a partnership, an unincorporated body of persons or a limited company which is not incorporated or required to be registered under the Companies Ordinance; **and**
2. Its average monthly turnover does not exceed:
  - (a) for businesses mainly deriving profits from the sale of services : \$10,000;
  - (b) for other businesses: \$30,000; **and**
3. For the business mentioned in the declaration, a sole proprietor must not carry on another sole-proprietorship business at the same time. In the case of a partnership business, all its partners must not carry on another partnership business together at the same time. See examples below:
  - (a) If Mr A carries on two sole proprietorship businesses X and Y at the same time, neither X nor Y is entitled to the exemption.
  - (b) If Mr A and Mr B carry on two partnership businesses C and D at the same time, neither C nor D is entitled to the exemption.
  - (c) If Mr A and Mr B carry on a partnership business E and at the same time, Mr A and Mr C carry on another partnership business F, E and F are not considered to be carried on by the same person.
  - (d) If Mr A carries on a sole proprietorship business G and at the same time, Mr A and Mr B carry on a partnership business H, G and H are not considered to be carried on by the same person.

**How to Calculate the Average Monthly Turnover** (Described as “average total \*sales/receipts” in the application form)

4. For an existing business, it is the monthly average of the actual total turnover (i.e. gross income **before deducting** cost of goods, expenses, salary, etc.) for the period of six months immediately preceding the date of making the application, e.g.:

Date of making the application	1 July 2017
6 months preceding the application	1 January 2017 to 30 June 2017
Actual total turnover for the above period	\$96,000
Average monthly turnover	$\$96,000 \div 6 = \$16,000$
5. For a new business, it is the monthly average of the estimated total turnover for the first six months of the commencement of the business, e.g.:

Date of commencement of business	1 July 2017
First 6 months of commencement of business	1 July 2017 to 31 December 2017
Estimated total turnover for the above period	\$96,000
Average monthly turnover	$\$96,000 \div 6 = \$16,000$

**How to Apply**

6. The business operator needs to complete and return the duly signed application form (Form 3) (**original**) to the Business Registration Office, either by post to P.O. Box 29015 Gloucester Road Post Office, Wan Chai, Hong Kong or in person at 4/F Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong. **Please DO NOT send the form to Business Registration Office by fax/email.**
7. The business operator may download the application form (Form 3) from IRD web site ([www.ird.gov.hk](http://www.ird.gov.hk)), or obtain it through IRD's 24-hour Fax-A-Form Service (telephone number: 2598 6001), by post, or in person at the IRD Office.
8. **The business operator may apply online via GovHK ([www.gov.hk/br](http://www.gov.hk/br)). Please visit GovHK for more details.**

**When to Apply**

9. For an existing business, the application for exemption from payment of business registration fee & levy for the coming year must be received by the Business Registration Office:
  - In person or by post – **not later than 1 month before the expiry of its current business registration certificate** (However, please do not submit the application earlier than three months before the expiry of the current certificate), e.g.:

Date of expiry of business registration certificate	15 May 2017
Deadline for application for exemption	15 April 2017
  - via GovHK – **not later than 1 week before the expiry of its current business registration certificate (i.e. 3 more weeks for application)**, e.g.:

Date of expiry of business registration certificate	15 May 2017
Deadline for application for exemption	8 May 2017
10. For a new business, the application for exemption from payment of business registration fee & levy for the first year must be received by the Business Registration Office:
  - In person or by post – **not later than 1 month after the application for business registration**, e.g.:

Date of application for registration	15 May 2017
Deadline for application for exemption	15 June 2017
  - via GovHK – **not later than 7 weeks after the application for business registration (i.e. 3 more weeks for application)**, e.g.:

Date of application for registration	15 May 2017
Deadline for application for exemption	3 July 2017

**Important Notes**

11. Notwithstanding any application for exemption from payment, **a business operator receiving a notice of demand for payment of business registration fee & levy must fully settle the amount demanded thereon when due, unless he has received an “exempt business registration certificate” covering the same validity period as the demand note.**
12. Exemption is only granted upon application and for one year ending on the expiry date of the exempt certificate. Fresh application should be made for each subsequent year in accordance with the exemption conditions and application procedures then in force.
13. If a business has ceased, its business operator must notify the Business Registration Office in writing within one month from the date of cessation of business.
14. Under the Business Registration Ordinance (Cap 310), changes of business particulars must be notified **WITHIN 1 MONTH**. Information disclosed in Form 3 will be accepted as a notification of change under that Ordinance.

**Personal Information Collection Statement**

It is obligatory for you to supply the personal data as required by this form. If you fail to supply the required data, your application / notification will not be accepted.

The personal data provided by you will be used for tax and business registration purposes and may be made available for public inspection pursuant to sections 19 and 19A of the Business Registration Ordinance (Cap. 310) so as to enable any person to ascertain whether a business is registered under that ordinance and the particulars of the businesses so registered, in accordance with section 19B of that ordinance. The Department may also give some of such data to other parties authorized by law to receive it. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance (Cap. 486), you have the right to request access to and correction of your personal data. Such request should be addressed to the Business Registration Officer at 4/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.

**Enquiry**

Hotline: 187 8088 Web site: [www.ird.gov.hk](http://www.ird.gov.hk)

**Business Registration Office, Inland Revenue Department**