



## **Business Registration Office**

### **A Brief Guide to Business Registration**

Under the provisions of the Business Registration Ordinance (Cap. 310) (“BRO”), other than those exempt businesses, every person carrying on business in Hong Kong must register his business with the Business Registration Office of the Inland Revenue Department.

#### **Scope**

“Business” means any form of trade, commerce, craftsmanship, profession, calling or other activity carried on for the purpose of gain and also means a club. Every company incorporated in Hong Kong as a local company or non-Hong Kong company registered as a registered non-Hong Kong company under the Companies Ordinance (Cap. 622), open-ended fund company incorporated in or re-domiciled to Hong Kong under the Securities and Futures Ordinance (Cap. 571) or limited partnership fund (“LPF”) registered under the Limited Partnership Fund Ordinance (Cap. 637) is deemed to be a person carrying on business and is required to be registered under the BRO. Besides, every non-Hong Kong corporation that has a representative or liaison office in Hong Kong, or has let out its property situated in Hong Kong is required to be registered under the BRO.

#### **Business exempt from registration**

However, the BRO provides that the following activities or businesses are exempted from registration:

- (a) the activities of approved charitable institutions (the conditions under section 16(1)(a) of the BRO<sup>1</sup> are satisfied);

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<sup>1</sup> Section 16(1)(a) of the BRO provides that the provisions of the BRO shall not apply to any charitable, ecclesiastical, or educational institution of a public character where—

- (i) any profits derived from any trade or business of such institution are applied solely for its charitable, ecclesiastical or educational purposes and not expended substantially outside Hong Kong; and
- (ii) either such trade or business is exercised in the course of the actual carrying out of the expressed object of such institution, or the work in connexion with such trade or business is mainly carried out by persons for whose benefit such institution is established.

- (b) the business of agriculture, market gardening, breeding or rearing livestock or fishing (exemption not applicable to local companies or registered non-Hong Kong companies);
- (c) the business of a bootblack;
- (d) business carried on by hawkers who are required to have licences under the Hawker Regulation (Cap. 132AI), except businesses carried on inside the main structure of a building; and
- (e) a qualifying FiT business within the meaning of section 4 of the Exemption from Profits Tax (Feed-in Tariff Scheme) Order (Cap. 112DJ).

### **Application for business registration**

In general, an application for business registration must be made **within 1 month of the commencement of business**. The application must be made in a prescribed form [Form 1(a), 1(b), 1(c), 1(ca) or 1(d)] and accompanied by the required supporting documents and full payment of the appropriate business registration fee and levy<sup>2</sup>. Applicants for registration of sole proprietorship, partnership or branch business may submit their applications online via GovHK ([www.gov.hk/br](http://www.gov.hk/br)).

Any person who applies for incorporation of a local company or registration of a non-Hong Kong company under the Companies Ordinance, incorporation or re-domiciliation of an open-ended fund company under the Securities and Futures Ordinance or registration of an LPF under the Limited Partnership Fund Ordinance<sup>3</sup> is deemed to have made a simultaneous application for business registration. The Notice to Business Registration Office (i.e. IRBR1, IRBR2 and IRBR4 for local companies, non-Hong Kong companies and LPFs respectively) must be delivered together with the prescribed business registration fee and levy at the time when the relevant application is made with the Companies Registry (“Registry”). With respect to open-ended fund company, the Notice to Business Registration Office (i.e. IRBR3) must be delivered together with the prescribed business registration fee and levy at the time when an application for incorporation or re-domiciliation of an open-ended fund company is made with the Securities and Futures Commission.

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<sup>2</sup> For the amount of the business registration fee and levy, please refer to the Business Registration Fee and Levy Table on the Department’s website ([www.ird.gov.hk](http://www.ird.gov.hk)).

<sup>3</sup> The simultaneous business registration applications on registration of LPFs was implemented jointly from 27 December 2023 by the Registry and the Inland Revenue Department.

## **Display of certificate**

The valid business registration certificate or branch registration certificate must be displayed in a conspicuous place at the address where the relevant business is carried on and should be produced for official inspection on demand. Where the certificate is issued in electronic form, a printed copy of the certificate must be displayed.

## **Exemption from payment of business registration fee and levy**

Any person carrying on a business may apply for exemption from payment of business registration fee and levy where:

- (a) for business whose profits are derived primarily from the sale of services, the average monthly sales or receipts do not exceed \$10,000; or
- (b) for other businesses, the average monthly sales do not exceed \$30,000.

However, exemption from payment of business registration fee and levy is not applicable to local companies, registered non-Hong Kong companies, open-ended fund companies and LPFs. Besides, if two or more businesses are carried on by the same proprietor or partners, none of those businesses is entitled to the exemption.

Business operator may apply for the exemption under two modes of application, namely online application via [GovHK](#) and paper application using the prescribed form [Form 3], which may be lodged either in person or by post to the Business Registration Office. Please visit [GovHK](#) for details on online application. The application deadlines under different modes for new and existing businesses are:

### New Business

Online: not later than **7 weeks** after making the business registration application

Paper: not later than **1 month** after making the business registration application

### Existing Business

Online: not later than **1 week** before the expiry of the current business registration certificate

Paper: not later than **1 month** before the expiry of the current business registration certificate

If exemption is granted, an “exempt business registration certificate” valid for 12 months will be issued. Fresh application for exemption must be made for each subsequent year in accordance with the exemption conditions and the application procedures then in force.

### **Change of business registration particulars**

The Commissioner of Inland Revenue (“the Commissioner”) must be notified of any change in the business particulars or cessation of a business **within 1 month of such change or cessation** in the following ways:

- via online at [GovHK](#)<sup>4</sup>
- in writing; or
- by completing the following forms:
  - (a) IRC3110A Notification of Change of Business Name
  - (b) IRC3111A Notification of Change of Business Address
  - (c) IRC3113 Notification of Cessation of Business
  - (d) IRBR64 Notification of Change of Partners
  - (e) IRBR193 Notification of Change of Business Nature

All local companies registered under the one-stop company and business registration service and LPFs registered under the simultaneous business registration applications on the registration of LPFs are required to notify the Commissioner of the business particulars in writing **within 1 month of the date of commencement of the business**. The business particulars include business name, description and nature of business, business address and date of commencement of business. The relevant notifications can be made by letter or by completing a Form IRBR200 (for companies) or Form IRBR200A (for LPFs). On the other hand, companies and LPFs are no longer required to notify the Commissioner separately of changes of the following particulars:

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<sup>4</sup> Through the electronic service “Online Change of Business Registration Particulars”, the following persons carrying on a business may notify the Commissioner of the change in business address, business name or business nature of their businesses or branches, or cessation of business:

- the sole proprietor of a sole proprietorship business;
- any of the partners of a partnership business;
- the director, secretary or manager of a body corporate; and
- any of the principal officers of a body of persons.

#### Local companies and open-ended fund companies

- company name
- address of registered office

#### Registered non-Hong Kong companies

- corporate name
- address of principal place of business in Hong Kong
- name and address of the authorized representative

#### LPFs<sup>5</sup>

- name of the LPF
- address of registered office or principal place of business
- withdrawal, removal or replacement of the general partner
- particulars in respect of the general partner, including the name, the identity card number, the passport number or the business registration number

After the related notice or return of changes of the above particulars is registered or recorded under the Companies Ordinance or the Limited Partnership Fund Ordinance, the Registrar of Companies will transmit such particulars to the Commissioner.

A company can report changes of its registered office address and business address in one go at the [e-Service Portal](#) of the Registry. The company can request the Registry to notify the Inland Revenue Department on its behalf that its business address as registered under the BRO has changed to its new registered office address with effect from the effective date of change as stated in e-Form NR1.

#### **Apart from business registration**

The issue of business registration certificate or branch registration certificate in respect of any business does not mean that such business has complied with the relevant law and regulations. Apart from business registration, the business operator may need to apply for licences or obtain the recognised professional qualifications for operating the business. If anything is in doubt, the business operator should contact the relevant authorities for assistance.

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<sup>5</sup> One-stop notification service for LPFs commenced on 27 December 2023.

## **Important tips**

Any person who fails to comply with the provisions of the BRO is liable to a maximum fine of \$5,000 and to imprisonment for 1 year.

Persons who carry on businesses but are exempt from business registration are still required to comply with the provisions under the Inland Revenue Ordinance (Cap. 112). In particular, the Inland Revenue Ordinance requires every person who is chargeable to tax for any year of assessment to inform the Commissioner in writing not later than 4 months after the end of the basis period for that year of assessment unless he has already been required to furnish a tax return.

Form 1(a), 1(b), 1(c), 1(ca) or 1(d) for application for business registration and Form 3 for application for exemption from payment of business registration fee and levy can be obtained from the Inland Revenue Department at The Receipt & Despatch Counter at G/F or the Business Registration Office at 2/F of Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong. Moreover, Form 3 may also be downloaded from our website ([www.ird.gov.hk](http://www.ird.gov.hk)) or obtained from our Fax-A-Form service by calling 2598 6001.

All application forms must be completed in either English or Chinese and may be lodged either to the Business Registration Office or by post to “P.O. Box 29015, Concorde Road Post Office, Kowloon, Hong Kong”. Any application or notification sent by fax or email will not be accepted.

For more details on business registration, please visit our website ([www.ird.gov.hk](http://www.ird.gov.hk)) or call 187 8088.

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