



How to Apply for a Notice of No Objection to a Company or Limited Partnership Fund (LPF) Being Deregistered

Request for a Notice of No Objection in respect of an application to deregister a company/LPF under section 750 of the Companies Ordinance (Cap. 622)/section 68 of the Limited Partnership Fund Ordinance (Cap. 637)

Section 88B of Inland Revenue Ordinance (Cap. 112) provides that on a request made by a person who is entitled to apply for the deregistration of a company under section 750 of the Companies Ordinance or an LPF under section 68 of the Limited Partnership Fund Ordinance, the Commissioner of Inland Revenue may issue a written notice stating that he has no objection to the company/LPF being deregistered.

WHO CAN MAKE THE REQUEST

For deregistration of a company

- a director of the company
- a member of the company or any person nominated by the company (with a copy of authorization letter signed by a director of the company)

For deregistration of an LPF

- a general partner in the LPF
- an authorized representative of the LPF appointed under the Limited Partnership Fund Ordinance

HOW TO MAKE THE REQUEST

The applicant is required to submit to the Commissioner of Inland Revenue

- a completed **Application Form (IR1263)**; and
- a fee of **\$270 which is non-refundable regardless of the result of the request.**

Application may be made by post, in person or online.

By Post

The applicant may send the completed application form together with a cheque of \$270 payable to “The Government of the Hong Kong Special Administrative Region” (*Note: write the company/LPF’s Business Registration Number and the contact telephone number on the reverse side of the cheque*) to the Commissioner of Inland Revenue, G.P.O. Box 132, Hong Kong. A receipted demand note will be issued within 14 days.

In Person

The applicant may submit the completed application form together with a cheque of \$270 payable to “The Government of the Hong Kong Special Administrative Region” (*Note: write the company/LPF’s Business Registration Number and the contact telephone number on the reverse side of the cheque*) the Receipt & Despatch Counter on the G/F of Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong. A receipted demand note will be issued within 14 days.

If the applicant wishes to obtain a receipt as soon as possible, he/she must submit the completed application form to the Deregistration Section at 14/F, Inland Revenue Centre. A demand note will be issued on the next day for payment. The Department will start processing request only upon confirmation of receipt of the relevant fee.

Online

If the applicant is a holder of “iAM Smart+” or e-Certificate, he or she may submit an electronic Application Form. If the Application Form is accepted, a demand note will be issued to the applicant by post for making payment of \$270 as the fee in respect of this request. The applicant shall pay the fee within 14 days from the date of issue of the demand note. The Department will start processing the request only upon confirmation of receipt of the application fee.

PROCESSING OF THE REQUEST

The applicant can expect to receive a notification within 21 working days from the date of lodgement of a valid application and the payment of the prescribed fee.

The Commissioner of Inland Revenue will issue a notice of no objection to a company/LPF applying for deregistration if the company/LPF has no outstanding tax matters and liabilities. Otherwise, the Commissioner will issue a notification to the company/LPF stating the matters or liabilities that are outstanding. Upon clearance of all outstanding matters or liabilities, the applicant can re-submit the request by completing the lower

portion of the notification and returning the whole notification intact to the Department. No further fee is payable on the re-submission.

CONDITIONS FOR THE ISSUE OF NOTICE OF NO OBJECTION

The Commissioner of Inland Revenue will issue a notice of no objection if

- the company/LPF has never commenced operation, or has already ceased business;
- the company/LPF will not start/resume business in the future;
- the company/LPF has disposed of all trading stock, landed property and securities, if any;
- the company/LPF has no outstanding tax liabilities which include Profits Tax, Property Tax, Stamp Duty, Business Registration fee, fines and penalties in connection thereof and court fees;
- the company/LPF has no outstanding obligations under the Inland Revenue Ordinance. These include submission of return(s) which has/have been issued by the Inland Revenue Department, liability to notify the Commissioner of Inland Revenue in writing that the company/LPF is chargeable to tax for any year of assessment in which a return has not been received;
- there are no unanswered enquiries from the Department; and
- there are no unsettled objections or appeals in respect of assessments already raised.

If any of the above conditions is not satisfied, the Commissioner will not issue a notice of no objection. (Please refer to the Notes and Instructions for Completion of the Application Form and clear the outstanding matters.)

APPLICATION FORM

The application form IR1263 can be obtained

- on the G/F of Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong; or
- through the Fax-A-Form service (Telephone No. 2598 6001); or
- from the IRD Homepage on the Internet. (Web site: www.ird.gov.hk)

ENQUIRIES

If further information is required, please call the Deregistration Section at 2594 1788.