

稅務局 Inland Revenue Department
商業登記費及徵費收費表 Business Registration Fee and Levy Table

收費基準

- ◇ 商業登記證分一年有效期及三年有效期兩種，登記證的應繳金額一般以該證的開始生效日期釐訂。
- ◇ 除本地公司或有限合伙基金的首張登記證外，其他新開業務的首張登記證的開始生效日期是有關業務的開業日期，而不是申請商業登記或分行登記日期。
- ◇ 經公司註冊處申請商業登記的本地公司或有限合伙基金，其首張商業登記證的應繳金額是以前向其向公司註冊處提出相關的成立法團遞呈日期或註冊申請日期釐訂，而該登記證的開始生效日期是它的成立或註冊日期。至於其後發出的續證，應繳金額則以續證的開始生效日期釐訂。

Basis of charge

- ◇ There are two types of business registration certificate, namely 1-year certificate and 3-year certificate. The amount payable under a registration certificate is generally determined based on the commencement date of the certificate.
- ◇ Except for the first registration certificate of local companies and limited partnership funds, the commencement date of the first registration certificate for other new businesses is the date of commencement of business, not the date of application for business or branch registration.
- ◇ For a local company or a limited partnership fund that applies for business registration through the Companies Registry, the amount payable for the first business registration certificate is determined based on the date of making the related incorporation submission or registration application to the Companies Registry and the commencement date of the certificate is the date of incorporation or registration. For renewal of certificates, the amount payable is determined based on the commencement date of the relevant renewal certificates.

| 日期 Date | 商業登記證 Business Registration Certificate | | | | | | 分行登記證 Branch Registration Certificate | | | | | |
|-------------------------|---|------------|-------------|------------------------|------------|-------------|---------------------------------------|------------|-------------|------------------------|------------|-------------|
| | 一年證 1-year certificate | | | 三年證 3-year certificate | | | 一年證 1-year certificate | | | 三年證 3-year certificate | | |
| | 登記費 Fee | 徵費 Levy | 總數 Total | 登記費 Fee | 徵費 Levy | 總數 Total | 登記費 Fee | 徵費 Levy | 總數 Total | 登記費 Fee | 徵費 Levy | 總數 Total |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 01.04.2024 – 31.03.2025 | 2,200 | 0 | 2,200 | 5,720 | 150 | 5,870 | 80 | 0 | 80 | 208 | 150 | 358 |
| 01.04.2023 – 31.03.2024 | 2,000 | 150 | 2,150 | 5,200 | 450 | 5,650 | 73 | 150 | 223 | 189 | 450 | 639 |
| 17.06.2022 – 31.03.2023 | 0 | 150 | 150 | 3,200 | 450 | 3,650 | 0 | 150 | 150 | 116 | 450 | 566 |
| 01.04.2019 – 16.06.2022 | 0 | 250 | 250 | 3,200 | 750 | 3,950 | 0 | 250 | 250 | 116 | 750 | 866 |
| 01.04.2017 – 31.03.2019 | 2,000 | 250 | 2,250 | 5,200 | 750 | 5,950 | 73 | 250 | 323 | 189 | 750 | 939 |
| 01.04.2016 – 31.03.2017 | 0 | 250 | 250 | 3,200 | 750 | 3,950 | 0 | 250 | 250 | 116 | 750 | 866 |
| 01.04.2014 – 31.03.2016 | 2,000 | 250 | 2,250 | 5,200 | 750 | 5,950 | 73 | 250 | 323 | 189 | 750 | 939 |