



公司註冊處  
Companies Registry

不營運私人公司撤銷註冊申請書  
Application for Deregistration of  
a Defunct Private Company

(公司條例第 291AA 條)  
(Companies Ordinance s.291AA)

表格  
Form DR1

**重要事項 Important Notes**

- 填表前請參閱《填表須知》。  
請用黑色墨水列印。
- Please read the accompanying notes before completing this form.  
Please print in black ink.

公司編號 Company Number

**1 公司名稱 Company Name**

**2 申請人證明書 Certification by Applicant**

**A. 申請人的身份 Capacity of Applicant**

此撤銷註冊的申請是由以下人士作出 -  
**This application for deregistration is made by the following person -**

請在有關空格內加 ✓ 號 Please tick the relevant box

- 該公司 the company
- 該公司的董事 a director of the company
- 該公司的成員 a member of the company

(註 Note 5)

提交人的資料 **Presenter's Reference**

請勿填寫本欄 **For Official Use**

姓名 Name:

地址 Address:

電話 Tel:

傳真 Fax:

電郵地址 E-mail Address:

檔號 Reference:

指明編號 2/2004(修訂)(2004年2月)  
Specification No. 2/2004 (Revision) (Feb. 2004)

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|--|
|  |
|--|

(註 Note 9) **B. 申請人的資料 Particulars of Applicant**

(如申請人並非個人，請同時填報 2C 項 If the applicant is **not** an individual, please also complete Section 2C)

姓名／名稱 Full Name

|  |
|--|
|  |
|--|

地址 Address

|  |
|--|
|  |
|--|

(註 Note 10)

電郵地址 E-mail Address

|  |
|--|
|  |
|--|

圖文傳真號碼 Fax Number

|  |
|--|
|  |
|--|

(註 Note 11)

身份證明 Identification

a 香港身份證號碼  
HK Identity Card Number

|  |
|--|
|  |
|--|

b 海外護照  
Overseas Passport

|  |  |
|--|--|
|  |  |
|--|--|

簽發國家 Issuing Country

號碼 Number

**C. 獲提名接收撤銷註冊通知書的人的資料**

**Particulars of the Person Nominated to be given Notice of the Deregistration**

(如申請人並非個人，請填報獲提名人的資料 If the applicant is **not** an individual, please provide the particulars of the nominated person)

(註 Note 12)

姓名／名稱 Full Name

|  |
|--|
|  |
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(註 Note 12)

地址 Address

|  |
|--|
|  |
|--|

(註 Note 13)

電郵地址 E-mail Address

|  |
|--|
|  |
|--|

圖文傳真號碼 Fax Number

|  |
|--|
|  |
|--|

(註 Note 14)

身份證明 Identification

a 香港身份證號碼  
HK Identity Card Number

|  |
|--|
|  |
|--|

b 海外護照  
Overseas Passport

|  |  |
|--|--|
|  |  |
|--|--|

簽發國家 Issuing Country

號碼 Number

**D. 申請理由 Grounds for the Application**

- (註 Note 15)
- (a) 公司的所有成員均同意撤銷該公司的註冊；及  
**all members of the company agree to the deregistration of the company ; and**
  - (b) 公司沒有尚未清償的債務；及  
**the company has no outstanding liabilities; and**
  - (c) 公司從未開始營業或運作或公司在緊接此申請之前已停止營業或運作 3 個月以上。  
**either the company has never commenced business or operation or the company has ceased to carry on business or ceased operation for more than 3 months immediately before this application.**

**E. 證明書 Certification**

- (註 Note 16)
- (a) 隨表提交稅務局局長的通知書正本，述明稅務局局長並不反對撤銷該公司的註冊。  
**The original written notice issued by the Commissioner of Inland Revenue stating that the Commissioner has no objection to the company being deregistered is submitted with this form.**
  - (b) 公司並非《公司條例》附表 16 第 I 部中指明的公司。  
**The company is not a company specified in Part I of the Sixteenth Schedule of the Companies Ordinance.**

本人／我們核證上述資料正確。  
**I/We certify that the above information is correct.**

簽署 Signed:

(註 Note 6)

姓名 Name:

日期 Date :

\_\_\_\_\_  
(董事／秘書／授權人\*)  
本表格第 2B 項所述的申請人  
(Director/Secretary/Authorized Person\*)  
Applicant named in Section 2B of this Form

\_\_\_\_\_  
日 DD / 月 MM / 年 YYYY

\* 請刪去不適用者 Delete whichever does not apply

**對所有申請人的警告**

申請人如就此項申請明知或罔顧實情地提供虛假或具誤導性的資料，即屬違法；一經定罪，最高刑罰可處罰款 100,000 元及監禁 6 個月。

**WARNING TO ALL APPLICANTS**

**IT IS AN OFFENCE KNOWINGLY OR RECKLESSLY TO PROVIDE FALSE OR MISLEADING INFORMATION REGARDING THE APPLICATION. IF CONVICTED, THE MAXIMUM PENALTY IS \$100,000 AND 6 MONTHS IMPRISONMENT.**

**公司條例(香港法例第 32 章)**  
**第 291AA 條規定提交的**  
**不營運私人公司撤銷註冊申請書**

**填表須知—表格 DR1**

**附註**

**引言**

1. 本表格是用以向公司註冊處處長申請將一間不營運私人公司的註冊按《公司條例》第 291AA 條撤銷。唯第 291AA 條並不適用於《公司條例》附表 16 第 I 部中指明的公司。
2. 撤銷註冊的申請應由公司、公司的董事或成員作出。在撤銷該公司的註冊時，公司註冊處處長會向申請人發出撤銷註冊通知書。
3. 公司一旦解散，其解散前擁有的一切財產（包括銀行戶口結餘）即當作無主財物，並歸香港特別行政區政府所有。在提出申請之前，公司應該就其財產的處置事宜，徵詢其律師或其他專業顧問的意見，確保在撤銷註冊前，妥善處置所擁有的一切財產。
4. 請劃一以中文 **或** 英文填報各項所需資料。如以中文填報，請用繁體字。公司註冊處不接納手寫的表格。
5. 請填報提交人的資料。除非有特別事項需要公司註冊處注意，否則毋須另加附函。

**簽署**

6. 本表格必須由第 2B 項所述的申請人簽署。如申請人屬法人團體，本表格必須由該法人團體的一名董事、秘書或授權人簽署。如申請人屬個人，則本表格必須由申請人親自簽署。公司註冊處不接納未簽妥的表格，並會退回提交人。

**費用**

7. 本表格必須連同正確的註冊費用一併提交，否則公司註冊處不會接納，並會退回提交人。有關所須繳付費用的詳情，請參閱《主要服務收費表》資料小冊子。
8. 如以郵寄方式遞交表格，請連同一張港幣劃線支票繳付所需費用。支票抬頭請註明「公司註冊處」。請勿郵寄現金。

**申請人的資料 (第 2B 項)**

9. 申請人必須填報全名及地址。如申請人是一間公司，必須另提名一人負責接收撤銷註冊通知書，而獲提名人的資料須同時填報於第 2C 項。
10. 請提供申請人的電郵地址及／或圖文傳真號碼以方便聯絡（屬自願提供的資料）。
11. 如申請人屬個人，請填報其香港身份證號碼。如該人並非香港身份證持有人，請填報其所持有的護照號碼及簽發國家。如該人既非香港身份證持有人，亦沒有任何國家的護照，則請在有關的空格內填「無」。

**獲提名接收撤銷註冊通知書的人的資料 (第 2C 項)**

12. 獲提名人必須填報全名及地址。

13. 請提供獲提名人的電郵地址及／或圖文傳真號碼以方便聯絡（屬自願提供的資料）。
14. 如獲提名人屬個人，請填報其香港身份證號碼。如該人並非香港身份證持有人，請填報其所持有的護照號碼及簽發國家。如該人既非香港身份證持有人，亦沒有任何國家的護照，則請在有關的空格內填「無」。

**申請理由 (第 2D 項)**

15. 債務包括或有負債，例如銀行擔保。

**證明書 (第 2E 項)**

16. 申請人遞交本申請表格時，必須同時提交稅務局局長發出的通知書正本，述明稅務局局長並不反對撤銷該公司的註冊。申請表格通常須在該書面通知發出之日起計 3 個月內遞交，否則申請可能被延遲處理，甚至不獲受理。

Preview

# APPLICATION FOR DEREGISTRATION OF A DEFUNCT PRIVATE COMPANY

Required by Companies Ordinance (Cap. 32)

Section 291AA

## Notes for Completion of Form DR1

### Introduction

1. This form should be used for an application to the Registrar of Companies for the deregistration of a defunct private company under section 291AA of the Companies Ordinance. Section 291AA, however, does not apply to a company specified in Part I of the Sixteenth Schedule of the Companies Ordinance.
2. This application should be made by the company, a director or member of the company. On deregistering the company, the applicant will be given notice of the deregistration by the Registrar of Companies.
3. Once a company is dissolved, all property (including credit balances in the bank account) held prior to its dissolution shall be deemed to be bona vacantia and shall belong to the Government of the Hong Kong Special Administrative Region. A company should seek advice from its lawyer or other professional adviser on the disposal of its property before making an application to ensure that all its property has been properly disposed of prior to its deregistration.
4. Please fill in all particulars and complete all items consistently in either Chinese **OR** English. In the case of Chinese, traditional Chinese characters should be used. Please note that handwritten forms will be rejected by the Companies Registry.
5. Please complete the Presentor's Reference. Unless the presentor needs to raise a specific issue for the attention of the Companies Registry, no covering letter is required.

### Signature

6. This form must be signed by the Applicant named in Section 2B of this form. If the Applicant is a body corporate, this form must be signed by a Director, Secretary or an Authorized Person on behalf of the body corporate. If the Applicant is an individual, this form must be signed by the Applicant personally. A form which is not properly signed will be rejected by the Companies Registry.

### Fee

7. This form must be submitted with the correct registration fee. A form which is not submitted with the correct fee will be rejected by the Companies Registry. Please refer to the information pamphlet on 'Price Guide to Main Services' for the correct fee payable.
8. If the form is delivered by post, please send a crossed cheque in Hong Kong Dollars payable to 'Companies Registry'. Please do not send cash.

### Particulars of Applicant (Section 2B)

9. Full name and address of the applicant must be given. If the applicant is a company, it must nominate a person to receive the notice of the deregistration. Particulars of the nominated person should also be provided in Section 2C.
10. Please supply the e-mail address and/or fax number of the applicant, on a voluntary basis, to facilitate electronic communication.
11. If the applicant is an individual, please provide his or her Hong Kong Identity Card number, or in the absence of which, the number and issuing country of the passport held. If he or she holds neither a Hong Kong Identity Card nor a passport, please state 'NIL' in the boxes provided.

### Particulars of the Person Nominated to be given Notice of the Deregistration (Section 2C)

12. Full name and address of the nominated person must be given.

13. Please supply the e-mail address and/or fax number of the nominated person, on a voluntary basis, to facilitate electronic communication.
14. If the nominated person is an individual, please provide his or her Hong Kong Identity Card number, or in the absence of which, the number and issuing country of the passport held. If he or she holds neither a Hong Kong Identity Card nor a passport, please state 'NIL' in the boxes provided.

**Grounds for the Application (Section 2D)**

15. Outstanding liabilities include contingent liabilities such as a bank guarantee.

**Certification (Section 2E)**

16. The original written notice issued by the Commissioner of Inland Revenue stating that the Commissioner has no objection to the deregistration of the company must be submitted together with this application. The application should normally be made within 3 months from the date of such notice. Failure to do so may result in the application being delayed or even rejected.

Preview



致：稅務局局長

To: Commissioner of Inland Revenue

根據《稅務條例》(第112章)第88B條  
要求發出  
不反對撤銷公司註冊通知書

Request under section 88B  
of the Inland Revenue Ordinance (Cap. 112)  
for a Notice of No Objection  
to a Company being Deregistered

公司名稱  
Company Name

商業登記號碼  
Business Registration  
No.

公司註冊處註冊編號 [見附註 2(b)]  
Companies Registry Registration No.  
[see note 2 (b)]

本人 \_\_\_\_\_ 為上述公司的 \_\_\_\_\_ (註明是董事、成員或被提名人) [遞交有關證明，請參照附註1(b)]，現要求稅務局局長發出書面通知，述明他不反對公司註冊處處長根據《公司條例》第291AA條撤銷該公司的註冊。

I, \_\_\_\_\_, am a \_\_\_\_\_ (state whether director, member or nominated person) of the above Company [Please read note 1(b) for the documents required]. I request the Commissioner of Inland Revenue to issue a written notice stating that he has no objection to the Company being deregistered by the Registrar of Companies pursuant to section 291AA of the Companies Ordinance.

(請於適當空格內填上「✓」號)  
(Please tick wherever appropriate)

本人現提供下列有關該公司的資料：

I hereby provide information about the abovenamed Company:

- |   | 是<br>Yes                 | 否<br>No                  |
|---|--------------------------|--------------------------|
| (1) 該公司是否曾經營業 [如答案為「否」的話，請轉到第(3)項]<br>Whether the Company has ever carried on any business<br>[If the answer is 'No', go to (3)]  | <input type="checkbox"/> | <input type="checkbox"/> |
| (2) 如第(1)項的答案為「是」的話，述明該公司的結業日期：<br>If the answer to (1) is 'Yes', state the date of cessation of the business:  | _____                    |                          |
| (3) 該公司會否在此申請日期後開始/重新營業 [見附註 2(c)]<br>Whether the Company will start/resume business after the date of this application<br>[see note 2(c)]  | <input type="checkbox"/> | <input type="checkbox"/> |
| (4) 該公司是否有尚未清繳的稅款 (包括利得稅、物業稅、印花稅、商業登記費及與該等稅款有關的罰款，及法庭費用) [見附註 2(d)]<br>Whether the Company has outstanding tax liabilities (including Profits Tax, Property Tax, Stamp Duty, Business Registration fee, fines and penalties thereof and court fees) [see note 2(d)] | <input type="checkbox"/> | <input type="checkbox"/> |
| (5) 該公司是否有尚未遞交本局的任何報稅表格 [見附註 2(e)]<br>Whether there is(are) any tax return(s) not yet submitted [see note 2(e)]   | <input type="checkbox"/> | <input type="checkbox"/> |
| (6) 該公司是否有尚未回覆本局的任何查詢 [見附註 2(f)]<br>Whether there are unanswered enquiries from the Department [see note 2(f)]  | <input type="checkbox"/> | <input type="checkbox"/> |



是  
Yes

否  
No

- (7) 該公司的評稅是否有尚未完結的反對或上訴 [見附註 2(g)]  
Whether there are unsettled objections or appeals in respect of assessments raised  
[see note 2(g)]

若第(3)、(4)、(5)、(6)或(7)項的答案為「是」，則稅務局局長將不會發出《不反對通知書》。請你辦妥各項事宜後才作出申請。[見附註 3]

If the answer to question (3), (4), (5), (6) or (7) is “Yes”, the Commissioner will not issue a “Notice of No Objection”. You are advised to clear those matters before submitting your request. [see note 3]

- (8) 該公司是否有租金收入而該收入不應課利得稅  
Whether the Company has rental income not assessable to Profits Tax

- (9) 在過去的 12 個月內，該公司曾否購買或出售任何物業  
Whether the Company has purchased or sold any landed property in the last 12 months

- (10) 該公司是否有未出售的存貨、物業或證券  
Whether the Company has unsold stock/landed property/securities

- (11) 如第(10)項的答案為「是」的話，該公司是否會出售該等存貨、物業或證券  
Where the answer to (10) is ‘Yes’, whether the Company will sell the unsold stock/landed property/securities

本人明白，如該公司有尚未履行的稅務責任，稅務局可保留向該公司採取行動的權利。本人亦明白該公司須遵守《稅務條例》及《公司條例》的規定，並確保該公司的資產不被非法分配。

I understand that if the Company has any outstanding tax liabilities, your Department will reserve the right to take action against the Company. I understand that the Company has to comply with the provisions of the Inland Revenue Ordinance and the Companies Ordinance and to prevent the Company’s assets from unlawful distribution.

本人現付上抬頭為「香港特別行政區政府」的\$270 支票（支票號碼 \_\_\_\_\_），作為此要求之費用 [見附註 2(h)]。本人明白無論結果如何，該費用都不會獲得退還。

I enclose a cheque payable to “The Government of the Hong Kong Special Administrative Region” (cheque number \_\_\_\_\_) for \$270 as the fee in respect of this request [see Note 2(h)]. I understand that the fee is not refundable regardless of the result of the request.

本人現聲明，盡本人所知所信，以上資料均屬真確及並無遺漏。

I hereby declare that to the best of my knowledge and belief, the above information is true, correct and complete.

**注意：** 本表格所有部分（特別是公司註冊處註冊編號、商業登記號碼和註明申請人的身分）必須全部填妥，否則本局將不會處理你有關的要求。

**Attention:** Your request will not be processed unless ALL items on this form (especially the Companies Registry Registration Number, Business Registration Number and stating the identity of the applicant) have been completed.

日期：  
Date: \_\_\_\_\_

簽署：  
Signature: \_\_\_\_\_

電話號碼：  
Telephone No.: \_\_\_\_\_

通訊地址：  
Postal Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### 收集個人資料聲明

- 你所提供的資料將用作本局執行稅務法例的有關事宜。
- 本局可能會把部分資料交給法例授權可接收的其他人士。
- 除《個人資料(私隱)條例》另訂的豁免外，你有權要求查閱或改正個人資料。
- 查閱或改正個人資料的要求應以書面向評稅主任提出(香港郵政總局郵箱 132 號)，同時請註明你於本局的檔案號碼。

## 附註及說明 - IR1263

### (1) 一般事項

- 本表格適用於不營運私人公司根據《稅務條例》第 88B 條要求稅務局局長發出不反對撤銷公司註冊通知書《不反對通知書》。
- 倘若你是以董事身分申請，你無須呈交附加的文件。倘若你是以成員或被提名人身分申請，則須附上由該公司董事簽署的授權書。[注意：若被提名人是屬於專業的行業(如：會計/秘書服務公司、律師行)，除非本局要求，你無須附上授權書。]
- 在下列情況下，本局將不會處理你有關發出《不反對通知書》的要求：
  - 你沒有正確地填妥本表格；
  - 你未有按規定，繳付這項要求的費用 [見附註 2(h)]。

### (2) 填寫說明

- 本表格所有部分，必須全部填妥。
- 公司註冊處註冊編號是指列在由公司註冊處發出的《公司註冊證書》上的號碼。
- 若該公司預期將來會營業/再營業，則該公司可能有稅務責任，因此局長不會發出《不反對通知書》。
- 若該公司有未清繳的稅款，公司應先繳付該等稅款後才作出申請。假如你對所徵收的款額有疑問，請向處理該公司檔案的評稅組別查詢。該公司亦須清繳所有在本局收到本表格前已開始生效的商業登記證或分行登記證的登記費及徵費。至於在本局收到本表格的當天或之後才開始生效的商業登記證或分行登記證的登記費及徵費，本局會考慮暫緩徵收該些登記費及徵費；不過，如日後該公司不完成撤銷公司註冊的程序，例如：該公司撤銷申請「不反對撤銷公司註冊通知書」或不獲公司註冊處撤銷其註冊，該公司必須繳交先前暫緩徵收的有關登記費及徵費。
- 雖然該公司從未營業、經已停止營業多年或你相信該公司沒有應課稅收入，該公司仍然須要填妥及遞交本局發出的所有報稅表格。
- 本局內各部門所發出的查詢均須個別作答。請回覆已發出的任何查詢。
- 若該公司的評稅尚有未完結的反對或上訴，請與有關的評稅組別或上訴組聯絡。
- 請你在支票的背面寫上該公司的商業登記號碼及聯絡電話，本局將於 14 天內發出已收訖的繳款單，這繳款單同時是本局收到你申請的證明。若你欲親自取回收據，則需把申請表呈交稅務大樓 11 樓撤銷註冊組，你將於翌日獲發給繳款單以繳付費用。本局將在有關費用已清繳後才會開始處理該申請。

### (3) 獲發給《不反對通知書》的條件

有關獲發給《不反對通知書》的條件，可參閱本局發出《如何申請不反對撤銷公司註冊通知書》的資料小冊子。該小冊子可從本局網頁：[www.ird.gov.hk](http://www.ird.gov.hk) 中下載。

### (4) 查詢

如需要更詳細資料，請致電 2594 1788 撤銷註冊組。

## PERSONAL INFORMATION COLLECTION STATEMENT

- The information provided by you will be used for purposes relating to the administration of tax laws in this Department.
- This Department may give some of the information to other parties authorized by law to receive it.
- Subject to exemptions under the Personal Data (Privacy) Ordinance, you have the right to request access to or correction of personal data.
- A request for access to or correction of personal data should be addressed to the Assessor (GPO Box 132, Hong Kong). Please also quote your file number in this Department.

### **Notes and Guidance - 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 defunct private company being deregistered ["Notice of No Objection"].
- (b) 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 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.]
- (c) Your request for a "Notice of No Objection" will not be processed if :
  - (i) You have not properly completed this form;
  - (ii) The fee payable in respect of this request is not attached to this form [see note 2(h)].

#### (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 by the Companies Registry.
- (c) As the Company anticipates carrying on business in the future, the Company has potential liabilities to tax. The Commissioner is not in a position to issue "Notice of No Objection".
- (d) If the Company has outstanding tax liabilities, the Company should settle the same before submitting this request. If you have doubts on the amount charged, please contact the assessing section handling the company's file for clarification first. The Company 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 Company's deregistration is not completed, for example, the Company subsequently withdraws its application for a "Notice of No Objection", or its application for deregistration is not approved by the Companies Registry, the Company will then be required to pay the relevant registration fees and levies held over.
- (e) Even if the Company has never carried on business, has ceased business for some years or you believe that the Company has no tax liabilities, the Company is still obliged to complete and submit all returns issued by this Department.
- (f) 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.
- (g) If there are unsettled objections or appeals, please contact the relevant assessing section or the Appeals Section for settlement before submitting this request.
- (h) Please write the Company'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 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](http://www.ird.gov.hk).

#### (4) Enquiries

If you need further information, please call the Deregistration Section at 2594 1788.



## 通知更改商業登記資料／結業

- 《商業登記條例》規定，在業務資料發生變更或結業後，業務經營者須於 1 個月內以書面通知稅務局局長。
- 不遵辦上述任何事項，即屬違法，可處最高 5,000 元罰款及監禁一年。

### 如何通知

- 填妥下述表格或來信通知。
- 業務經營者須簽署通知書：
  - 獨資業務：東主
  - 合夥業務：合夥人
  - 法人團體：董事、公司秘書或經理
  - 非法人團體：主要高級人員
- 將已簽署的信件／表格連同下述的證明文件：
  - 寄往香港灣仔告士打道郵政局郵箱 29015 號；或
  - 親身交到商業登記署，地址：香港灣仔告士打道 5 號稅務大樓 4 樓。

## Notify Changes of Business Registration Particulars / Cessation of Business

- If there is any change in the business registration particulars or cessation of business, the business operator is required under the Business Registration Ordinance to notify the Commissioner of Inland Revenue in writing within one month of such change or cessation.
- Failure to comply with the above requirements may lead to prosecution. The maximum penalty is \$5,000 and imprisonment for one year.

### How to Notify

- By completing a standard form or by letter.
- Notification must be signed by the business operator:
  - Sole proprietorship: sole owner
  - Partnership: partner
  - Body corporate: director, company secretary or manager
  - Other body of persons: principal officer
- The properly completed and signed letter / standard form must be submitted together with supporting documents mentioned below:
  - by post to P.O. Box 29015, Gloucester Road Post Office, Wan Chai, Hong Kong; or
  - in person at the Business Registration Office, 4/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.

|  | 表格號碼#<br>Form No.# | 須提交的文件<br>Supporting Document Required  |
|--|--------------------|---|
| <b>更改登記事項 Changes in Registration Particulars</b>  |                    |   |
| 法團／業務名稱<br>Corporate / Business name   | IRC3110A           | 公司註冊處簽發的「公司更改名稱證書」影印本（只適用於法團）<br>A copy of the Certificate of Change of Name issued by the Companies Registry ( Only applicable to a body corporate)  |
| 註冊辦事處／業務地址<br>Registered office / Business address   | IRC3111A           | -   |
| 業務性質 Business nature   | IRBR193            | -   |
| 增加或減少合夥人<br>Admission or Retirement of partner   | IRBR64             | 新加入的合夥人的身分證或護照或商業登記證影印本<br>A copy of the Hong Kong identity card or passport or business registration certificate of the newly admitted partner   |
| 東主或合夥人的住址<br>Residential address of sole proprietor or partner                               | -                  | -   |
| 東主或合夥人的姓名<br>Name of sole proprietor or partner  | -                  | 身分證或護照或商業登記證影印本<br>A copy of the Hong Kong identity card or passport or business registration certificate   |
| 東主或合夥人的身分證或護照號碼<br>Hong Kong identity card no. or passport no. of sole proprietor or partner | -                  | 身分證或護照影印本<br>A copy of the Hong Kong identity card or passport  |
| <b>結業 Cessation of Business</b>  |                    |   |
| 法團<br>Body Corporate   | IRC3113            | 有關清盤的特別決議案影印本。如屬申請撤銷不營運公司註冊，由公司註冊處簽發的批准撤銷註冊信影印本。法團須繳付規定的登記費和徵費，但稅務局局長會考慮就法團開始進行清盤，或已提交申請私人公司撤銷註冊往後的年度暫停發出繳費通知書。如其後該法團被公司註冊處處長提出恢復註冊，所有被暫停年度的繳費通知書會被發出。<br>A copy of the special resolution for liquidation, or in case of deregistration, a copy of the approval letter issued by the Companies Registry. The company should pay the business registration fee and levy demanded, however, the Commissioner will consider suppressing the issue of further demand notes in respect of the years <u>subsequent</u> to that in which the winding-up commenced or the application for deregistration was made. In case the company is restored by the Registrar of Companies after dissolution, all the fees and levies for the suppressed years will be issued. |
| 其他業務<br>Other business   | IRC3113            | 必須繳付規定的商業登記費和徵費直至(及包括)業務／分行結束的年度為止。<br>The business registration fee and levy must be paid up to and including the year in which the business has ceased.   |

# 表格可在稅務局網頁 [www.ird.gov.hk](http://www.ird.gov.hk) 下載或使用「表格傳真服務」（2598 6001）索取。

The form can be downloaded from the Department's web site at [www.ird.gov.hk](http://www.ird.gov.hk) or obtained from the Fax-A-Form Service (2598 6001).