

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，費用固定及以登記證的開始生效日釐訂。對於新開業的業務，其首張登記證的開始生效日期是有關業務的開業日期，不是申請商業登記或分行登記日期。根據《公司條例》在香港註冊成立的有限公司，其首張商業登記證的開始生效日期是它的註冊日期。

Basis of charge

There are two types of business registration certificate, 1-year certificate and 3-year certificate. The amount payable under a certificate is fixed and depends on the commencement date of the registration certificate. For a new business, the commencement date of its first registration certificate is its date of commencement of business, not the date of application for business or branch registration. For a company incorporated in Hong Kong under the Companies Ordinance, the commencement date of its first business registration certificate is its date of incorporation.

| 登記證的生效日期 Date of Commencement of Certificate | 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 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 2009年4月1日或該日後 on or after 1 April 2009 | 2,000 | 450 | 2,450 | 5,200 | 1,350 | 6,550 | 73 | 450 | 523 | 189 | 1,350 | 1,539 |
| 01.04.2008 – 31.03.2009 | *0 | 450 | 450 | *3,200 | 1,350 | 4,550 | *0 | 450 | 450 | *116 | 1,350 | 1,466 |
| 14.03.2008 – 31.03.2008 | 2,000 | 450 | 2,450 | 5,200 | 1,350 | 6,550 | 73 | 450 | 523 | 189 | 1,350 | 1,539 |
| 01.04.2003 – 13.03.2008 | 2,000 | 600 | 2,600 | 5,200 | 1,800 | 7,000 | 73 | 600 | 673 | 189 | 1,800 | 1,989 |

* 根據《2008年收入（減少商業登記費）令》，於2008-09年開始生效的商業登記證及分行登記證須繳付的費用，將分別減少2,000元及73元。

* By the Revenue (Reduction of Business Registration Fees) Order 2008, the fees payable in respect of business registration certificates and branch registration certificates that with commencement date within the year 2008-09 will be reduced by a sum of \$2,000 and \$73 respectively.