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Hong Kong Business Registration Fees and Certificates

1. General Information

Under the provisions of the Hong Kong Business Registration Ordinance, every person carrying on any business* in Hong Kong must register his business within one month of the commencement of the business. Failure to do so may result in a fine and imprisonment.

* "Business" means any form of trade, commerce, craftsmanship, profession, calling or other activity carried on for the purpose of gain, any club; and every company incorporated in Hong Kong or registered as a non-Hong Kong company under the Companies Ordinance and a representative or liaison office in Hong Kong.

2. Application for Business Registration

Business carried on by an Individual or a Partnership

According to the Business Registration Ordinance (Cap 310), a new business carried on by an individual or a partnership must be registered with Business Registration Office within 1 month of its commencement. If a business is carried on by an individual, Form 1(a) should be completed. In the case of a partnership, Form 1(c) should be completed. These forms should be submitted together with photocopies of the Hong Kong identity cards or passports of the proprietor or all the partners.

A persons who land in Hong Kong as visitors are normally not allowed to establish or join in any business during their stay in Hong Kong, Inland Revenue Department will require a person who is not resident in Hong Kong to provide the business details of the proprietor or partner to verify the information on the application (including the date of commencement of business). Please note that under the Business Registration Ordinance, anyone who provides false information commits an offence and is liable to a fine of HK\$5,000 and imprisonment for 1 year.

One-stop Company and Business Registration

Under the one-stop company and business registration service, any person who submits an incorporation form of a local company (Form NNC1 or NNC1G) or an application form for registration of a non-Hong Kong company (Form NN1) at the Companies Registry ("the Registry") will be deemed to have made a business registration application at the same

time. Therefore, companies will only be required to lodge one single application for both company and business registration.

To make an application under the one-stop service, an applicant is required to submit the following documents and fees to the Registry:

For Local Companies

- (1) Incorporation Form (Form NNC1 or NNC1G);
- (2) A copy of the company's Articles of Association;
- (3) Notice to Business Registration Office (IRBR1), to indicate whether it elects for a 3-year certificate; and
- (4) Prescribed business registration fee and levy and other fees payable under the Companies (Fees) Regulation (Cap. 622K).

For non-Hong Kong Companies

- (1) Application for registration as Registered Non-Hong Kong Company (Form NN1) accompanied by the required documents;
- (2) Notice to Business Registration Office (IRBR2);
 - (1) State whether the company has already been registered under the Business Registration Ordinance (Cap. 310) and, if so, provide its business registration number;
 - (2) If not yet registered, indicate whether it elects for a 3-year certificate and state:
 - (a) Business name (if different from its corporate name)
 - (b) Description and nature of business
 - (c) Date of commencement of business
- (3) Prescribed business registration fee and levy and other fees payable under the Companies (Fees) Regulation (Cap. 622K).

For Opening a Branch

A branch business must be registered with the Business Registration Office within one month of its commencement. In this case, Form 1(d) should be completed.

3. Validity and Renewal of Business Registration Certificate

Validity of a Business Registration Certificate

Business Registration Certificates are normally valid for 1 year but business operators may select for issue of certificates that are valid for three years instead of one. Once it is made, a selection will remain valid until such time as it is revoked in writing. For businesses with one or more branches, the selection will also be applicable to both the main business and all the branches, old and new.

The time limits and methods for the selection of existing business and new registration business are different:

- (1) For existing business, selections should complete the standard selection form, IRBR 184 to the Commissioner at least one month before the current certificate of the business expires. For example, where the current certificate of a business expires on 30th June, the selection must be made on or before 30th May.
- (2) For a new business, selection should be made in the application form for registration and the application for registration is made within one year of the commencement of the business.

Renewal of Business Registration

For registered business, a business registration renewal demand note will be sent by the Business Registration Office approximately 1 month before the current Business Registration Certificate expires. Upon payment, the demand note will become a valid Business Registration Certificate. If you do not receive such a demand note, you should inform the Commissioner in writing within 1 month of the expiry of your current Business Registration Certificate.

If the business registration demand note is not received or is lost, you can redeem the business registration certificate in person or by post:

- (1) To renew your business registration in person: Bring along the old Business Registration Certificate and request a duplicate demand note be issued. If the business address has changed but the Business Registration Office has not been advised, a Form IRC3111A should also be submitted for report the change of address.
- (2) To renew business registration by mail: Send a photocopy of the old business registration certificate with a crossed cheque made payable to "The Government of the Hong Kong Special Administrative Region" to the Business Registration Office. A receipted duplicate Business Registration Certificate will be mailed to your business address soon afterwards. Again, if your business address has changed and the Commissioner has not been notified, you should also attach Form IRC3111A to report the change of address.

4. Business Registration Fee and Levy

Business Registration Certificate (After from 1 April 2019)					
Main Business					
1-year certificate			3-year certificate		
Fee	Levy	Total	Fee	Levy	Total
0	250	250	3,200	750	3,950
Branch Business					
1-year certificate			3-year certificate		
Fee	Levy	Total	Fee	Levy	Total
0	250	250	116	750	866
Business Registration Certificate (Between 1 April 2017 to 31 March 2019)					
Main Business					
1-year certificate			3-year certificate		
Fee	Levy	Total	Fee	Levy	Total
2,000	250	2,250	5,200	750	5,950
Branch Business					
1-year certificate			3-year certificate		
Fee	Levy	Total	Fee	Levy	Total
73	250	323	189	750	939
Business Registration Certificate (Between 1 April 2016 to 31 March 2017)					
Main Business					
1-year certificate			3-year certificate		
Fee	Levy	Total	Fee	Levy	Total
0	250	250	3,200	750	3,950
Branch Business					
1-year certificate			3-year certificate		
Fee	Levy	Total	Fee	Levy	Total
0	250	250	116	750	866

If you wish to obtain more information or assistance, please visit the official website of Kaizen CPA Limited at www.kaizencpa.com or contact us through the following and talk to our professionals:

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