



吳錦華會計師事務所

WEBSTER NG & CO.

Chartered Accountants

Certified Public Accountants (Practising)

27 July 2013

## Reduction of the Business Registration Certificate Levy for the Protection of Wages on Insolvency Fund

The Business Registration Ordinance (Amendment of Schedule 2) Order 2013 (“the Order”) was published in the Government Gazette on 24 May 2013 and came into operation on 19 July 2013. By the Order, the levy for business/branch registration certificate commencing on or after 19 July 2013 will be reduced from \$450 to \$250 per annum. Taking into account of the Order, Inland Revenue Department (“IRD”) imposes the reduced levy when issuing demand notes to applicable businesses/branches.

For further enquiry, please contact us or call IRD Hotline: 187 8088.

### 調低商業登記證破產欠薪保障基金徵費

《2013年商業登記條例（修訂附表2）令》已於2013年5月24日在憲報刊登並於2013年7月19日生效。根據該命令，自2013年7月19日起生效的商業及分行登記證之徵費將由每年450元調低至每年250元。稅務局考慮了有關命令，在向適用的業務或分行業務發出續證及繳費通知書時，徵收新的徵費。

如有查詢，可聯絡我司或致電稅務局熱線 187 8088。