

L.N. 28 of 2024

**Business Registration Ordinance (Amendment of
Schedule 2) Order 2024**

(Made by the Financial Secretary under section 18(2) of the Business
Registration Ordinance (Cap. 310))

1. Commencement

This Order comes into operation on 1 April 2024.

2. Business Registration Ordinance amended

The Business Registration Ordinance (Cap. 310) is amended as
set out in section 3.

3. Schedule 2 amended

(1) Schedule 2, Table, item 2(a), before the dash—

Add

“and before 1 April 2024”.

(2) Schedule 2, Table, after item 2(a)—

Add

“(b) on or after 1 April 2024—

(i) where no election is made under \$ 80
section 6(5C)

(ii) where an election is made under \$ 208”.
section 6(5C)

(3) Schedule 2, Table, item 3(c), before the dash—

Add

“and before 1 April 2024”.

Section 3

(4) Schedule 2, Table, after item 3(c)—

Add

- “(d) on or after 1 April 2024 and before 1 April 2025—
- | | |
|--|--------|
| (i) where no election is made under section 6(5C) | \$ 0 |
| (ii) where an election is made under section 6(5C) | \$ 150 |
- (e) on or after 1 April 2025 and before 1 April 2026—
- | | |
|--|--------|
| (i) where no election is made under section 6(5C) | \$ 0 |
| (ii) where an election is made under section 6(5C) | \$ 300 |
- (f) on or after 1 April 2026—
- | | |
|--|----------|
| (i) where no election is made under section 6(5C) | \$ 150 |
| (ii) where an election is made under section 6(5C) | \$ 450”. |

Paul CHAN Mo-po
Financial Secretary

4 March 2024

Explanatory Note

The purpose of this Order is to amend items 2 and 3 of the Table in Schedule 2 to the Business Registration Ordinance (Cap. 310) to give effect to certain proposals in the Budget introduced by the Government for the 2024–2025 financial year—

- (a) to adjust the prescribed branch registration fee payable on or after 1 April 2024 in relation to the registration of a branch of a business under the Ordinance; and
- (b) to reduce the levy payable on or after 1 April 2024 and before 1 April 2026 in relation to the registration of a business or a branch of a business under the Ordinance.