

**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”.

## (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

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### **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.