

付款說明

你可透過以下方法付款：

1. 電子付款

你可透過電話、銀行自動櫃員機或互聯網付款。請留意你每天的可繳款限額和有關的繳款服務機構每天截數的時間。

稅務局的「繳費靈」商戶編號為「10」。請致電「18013」登記帳單及「18033」交費。請注意你的商業登記證號碼每年都不相同，因此每次繳款前，請先登記有關帳單。

你可以在任何貼有「繳費服務」標誌的滙豐銀行／恒生銀行自動櫃員機或貼有「繳費易」標誌的「銀通」自動櫃員機，使用提款卡繳款。如欲透過網上付款，你可以進入本局網頁 <www.ird.gov.hk>。在「稅務資料 — 其他」目錄選擇「繳稅及退稅」，然後選擇「付款辦法」下的「互聯網付款」。請依照指示付款。

2. 郵遞付款

請把支票連同本繳款通知書一併寄回「香港九龍協調道郵政局郵箱29015號稅務局局長收」。切勿郵寄現金，並預留足夠郵遞時間。本局恕不接納期票。

支票須加劃線並註明支付「香港特別行政區政府」。請在支票背面寫上商業登記證號碼。

3. 親臨付款

你可以攜同本繳款通知書到下列繳款處付款：

郵政局

請攜同本繳款通知書到全港任何一間郵政局以現金、支票或「易辦事」付款。每日現金繳款必須少於 \$120,000 元。有關各區郵政局的地址及辦公時間，請瀏覽香港郵政網頁 <www.hongkongpost.hk> 或致電其查詢熱線 2921 2222。

便利店

請攜同本繳款通知書到全港任何一間 7-Eleven 便利店、OK 便利店、VanGo 便利店及 U購 select 付款。每次現金繳款金額上限為 \$5,000 元。商業登記證

請攜同本繳款通知書往香港九龍啟德協調道 5 號稅務中心 2 樓以現金、支票或「易辦事」繳款。如你未持有商業登記證繳款通知書，請先到商業登記服務櫃位索取繳款通知書，然後付款。

收款時間： 星期一至五 上午 8 時 45 分至下午 12 時 30 分及
下午 1 時 30 分至下午 5 時

注意

- 使用電子付款繳交商業登記費，請輸入商業登記證號碼。號碼末端如為 'A' 字，在使用電話或銀行自動櫃員機付款時，請無需輸入該 'A' 字。如透過銀行的互聯網上付款時，某些銀行或會要求客戶一併輸入 'A' 字，請留意個別銀行指示。
- 如以支票付款，收據須在支票首次提交付款銀行獲得兌現後，才屬有效。
- 如以電子／郵寄方式或親身到便利店付款，有效的商業登記證將於付款後寄回。
- 如你親身到郵局以罰款通知書繳款，有效的商業登記證將於付款後寄回。
- 除非已繳妥有關費用，否則該商業登記證根據《商業登記條例》第 6(5) 條並不視為有效。
- 過期繳付登記費及徵費會被加徵罰款（1 年證：總行 \$300、分行 \$71；3 年證：總行 \$900、分行 \$213）。

其他資料及查詢

請瀏覽稅務局網頁、致電查詢熱線 187 8088、電郵 taxbro@ird.gov.hk 或傳真至 2824 1482。本局亦可將所需資料傳真或郵寄給你。

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PAYMENT INSTRUCTIONS

The total amount due can be settled as follows:

1. Payment by electronic means

You may pay by phone, by bank ATM or via the Internet. Please note your personal transaction limit and the daily cut-off time of the relevant payment service provider.

The IRD's PBS merchant code is "10". Please dial 18011 for bill registration and 18031 for payment. Please note that a different Business Registration Certificate Number is given every year. Therefore, you have to register the relevant bill before making payment.

You may pay by ATM card at any HSBC/Hang Seng Bank ATM with the "Bill Payment" signage, or at any JETCO ATM with the "JET PAYMENT" logo.

To pay via the Internet, you can visit our web site <www.ird.gov.hk>. Click on "Payment & Refund" under "Tax Information - Others" menu. Select "Payment Methods" and then "Payment via Internet". Follow the instructions and make payment.

2. Payment by post

You may mail your cheque together with this demand notice to "Commissioner of Inland Revenue, P.O. Box 29015, Concorde Road Post Office, Kowloon, Hong Kong". Do not send in cash. You should allow sufficient mailing time. Post-dated cheques will not be accepted.

The cheque should be crossed, and made payable to either "The Government of the Hong Kong Special Administrative Region" or "The Government of the HKSAR". The Business Registration Certificate Number should be written on the back of the cheque.

3. Payment in person

Payment in person together with this demand notice can be made at the following collection points:

Post Office

Please bring along this demand notice to make payment by cash, cheque or EPS at any post office throughout Hong Kong. Daily cash payment shall be less than \$120,000. For details of addresses and opening hours of post offices, please visit the Hongkong Post web site <www.hongkongpost.hk> or call their enquiry hotline 2921 2222.

Convenience store

Please bring along this demand notice to make payment at any 7-Eleven Convenience Store, Circle K Convenience Store, VanGO Convenience Store and Uselect in Hong Kong. Cash payment up to \$5,000 per transaction is accepted.

Business Registration Office

Please bring along this demand notice to make payment by cash, cheque or EPS on 2/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong. If you do not have a Business Registration demand note, please obtain a copy of it from the Business Registration Service Counter for making payment.

Shroffing Hours: Monday to Friday 8:45 am to 12:30 pm and 1:30 pm to 5:00 pm

IMPORTANT

- To pay BR fee by electronic means, please enter the Business Registration Certificate Number. However, if the number ends with a letter 'A', for telephone or bank ATM payments, please skip the letter 'A'. For Internet payments, some banks may require input of the letter 'A'. Please refer to the instructions of individual banks.
- In the case of payment made by cheque, the receipt is valid only when the cheque is honoured on the first presentation to the drawee bank.
- For those payments made by electronic means/by post or through convenience stores, a receipted Business Registration Certificate will be sent to your business address after payment.
- If you make payment for penalty demand note in person at Post Offices, a receipted Business Registration Certificate will be sent to your business address after payment.
- The Business Registration Certificate is NOT valid in accordance with section 6(5) of the Business Registration Ordinance until the relevant payment has been duly made.
- Penalty (1-year Certificate: main \$300, branch \$71; 3-year Certificate: main \$900, branch \$213) will be imposed if the payment of fee and levy is made after the specified due date.

FURTHER INFORMATION AND ENQUIRIES

Please visit our web site, call our hotline 187 8088, email to taxbro@ird.gov.hk or fax to 2824 1482. We may also send the required information to you by fax or post upon request.