



公 司 註 冊 處  
COMPANIES REGISTRY

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金鐘道政府合署十五樓

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24 November 2023

## Companies Registry External Circular No. 6 / 2023

### Simultaneous Business Registration Applications on Registration of Limited Partnership Funds and Revision of Specified Forms for Limited Partnership Funds

This circular announces the commencement of simultaneous business registration applications on registration of limited partnership funds (“LPFs”) and the revision of specified forms for LPFs with effect from **27 December 2023**.

#### Background of Simultaneous Business Registration Applications on Registration of LPFs

2. As part of the re-domiciliation regime for non-Hong Kong funds to re-domicile to Hong Kong as an LPF, the Limited Partnership Fund and Business Registration Legislation (Amendment) Ordinance 2021 (“the Amendment Ordinance”) commenced operation on 1 November 2021 with the exception of Part 3 which provides for simultaneous business registration applications on registration of an LPF.

3. Part 3 of the Amendment Ordinance will come into operation on **27 December 2023**, the date appointed by the Secretary for Financial Services and the Treasury by notice published in the Gazette (L.N. 127 of 2023) on 13 October 2023.

#### Simultaneous Business Registration Applications on Registration of LPFs

4. Starting from 27 December 2023, the Companies Registry (“Registry”) and the Inland Revenue Department (“IRD”) will jointly implement the simultaneous

business registration applications on registration of LPFs. An LPF applicant who applies for registration of an LPF under the Limited Partnership Fund Ordinance (Cap. 637) (“LPFO”) will be deemed to have made a simultaneous application for business registration. Pursuant to the new section 5BA(1) of the Business Registration Ordinance (Cap. 310) (“BRO”), which will be implemented upon the commencement of Part 3 of the Amendment Ordinance, the “Notice to Business Registration Office” (i.e. IRBR4 at **Annex 1**) must be submitted together with the prescribed business registration fee and levy at the time when an application is made for registration of an LPF, migration of a specified fund registered under the Limited Partnerships Ordinance (Cap. 37) (“LPO”) and re-domiciliation of a non-Hong Kong fund as an LPF, subject to paragraph 6 below.

5. Upon approval of an application for registration as an LPF, the Registrar of Companies (“Registrar”) will issue a Certificate of Registration and a Business Registration Certificate in one go. Same as the Certificate of Registration, the Business Registration Certificate (specimen at **Annex 2**) will be issued in hard copy form on A4 size white papers for paper applications and in electronic form for electronic applications. Certificates in paper form or electronic form have the same legal effect.

6. If, immediately before a specified fund registered under the LPO is registered as an LPF or immediately before a non-Hong Kong fund is registered as an LPF, as the case may be, the specified partnership or the original partnership holds a valid business registration certificate, the LPF applicant is not required to make the simultaneous business registration application at the time of making the application for registration of LPF. However, the applicant must deliver a Form IRBR4 to indicate this fact when the application for registration is made.

### **Simultaneous Notification of Changes of Particulars of LPFs**

7. Currently, an LPF is required under the LPFO and BRO to notify the Registrar and the Commissioner of Inland Revenue (“Commissioner”) respectively of changes in LPF particulars. Pursuant to the new section 8(2D) of the BRO, where LPFs have filed notifications with the Registrar reporting changes of the following particulars, the Registrar will transmit the particulars to the Commissioner after the related notification is registered or recorded under the LPFO and, on the registration or recording, the LPF is treated as having notified the Commissioner of the relevant changes under the BRO:-

- (i) Change of name of an LPF;
- (ii) Withdrawal, removal or replacement of the general partner in an LPF;

- (iii) Change in the particulars in respect of the general partner in an LPF, including the name, the number of the identity card, the number of the passport or the business registration number of the general partner; and
- (iv) Change in the address of the registered office, or in the principal place of business of an LPF.

8. For the avoidance of doubt, notwithstanding that the change of address of registered office and principal place of business of an LPF are covered by the simultaneous notification service, the requirement for LPFs to notify the Commissioner of a change of business address under the BRO remains unchanged. Where the business address of an LPF is the same as its registered office address or principal place of business, the LPF concerned is still required to notify the Business Registration Office of IRD of the change of business address by submitting a written notification or a completed Form IRC3111A. Form IRC3111A can be downloaded from the website of IRD ([www.ird.gov.hk](http://www.ird.gov.hk)).

### **Revision of Specified Forms for LPFs**

9. To facilitate the implementation of the Registry's revamped information system, the Registrar has revised the following six specified forms for use starting from **27 December 2023**:-

- (i) Form LPF1 "Application for Registration of Limited Partnership Fund"
- (ii) Form LPF2 "Application for Registration of a Specified Fund as a Limited Partnership Fund"
- (iii) Form LPF4A "Notification of Change in Address, Location of Records and Investment Scope of Limited Partnership Fund"
- (iv) Form LPF4B "Notification of Change in Particulars of General Partner, Authorized Representative, Investment Manager and Responsible Person of Limited Partnership Fund"
- (v) Form LPF4C "Notification of Change of General Partner, Authorized Representative, Investment Manager and Responsible Person of Limited Partnership Fund"
- (vi) Form LPF10 "Application for Registration of a Non-Hong Kong Fund as a Limited Partnership Fund"

10. The revised specified forms were published in the Gazette (G.N. 7101) on 24 November 2023 and can be downloaded from the thematic section on “Limited Partnership Funds” on the Registry’s website at [www.cr.gov.hk/en/legislation/lpf.htm](http://www.cr.gov.hk/en/legislation/lpf.htm). **Old version of the relevant forms will NOT be accepted from 27 December 2023.**

### **Further information and Enquiries**

11. The thematic section on “Limited Partnership Funds” on the Registry’s website has been updated to provide more information on the new arrangements including the full text of the Amendment Ordinance, pamphlets, frequently asked questions and the revised specified forms etc.



12. Enquiries concerning this circular can be directed to Ms Tina CHOI, Assistant Registry Manager (Document Management) at (852) 2867 2595 or [crenq@cr.gov.hk](mailto:crenq@cr.gov.hk).

**Miss Helen TANG**  
**Registrar of Companies**

致商業登記署通知書 Notice to Business Registration Office <sup>(1)</sup>

以下收集的資料只用作商業登記用途。這等資料會傳送給稅務局局長處理。在商業登記申請獲批准後，這等資料會存放在商業登記冊上，供公眾查閱，但不會存放在公司註冊處的登記冊上。

The following information is only collected for the purpose of Business Registration. The information will be transmitted to the Commissioner of Inland Revenue for processing. After the business registration application has been approved, the information will be kept under the Business Register, but not in the Companies Registry's register, for public search.

本基金已根據《商業登記條例》(第 310 章)登記，並持有有效商業登記證<sup>(2)</sup>。

The fund has already been registered under the Business Registration Ordinance (Cap. 310) and holds a valid business registration certificate<sup>(2)</sup>.

<sup>(3)</sup>  是 Yes 商業登記號碼

Business registration number

否 No 請填妥以下部份 (須在向公司註冊處提交文件時繳付訂明的商業登記費及徵費)。

Please complete the part below (the prescribed business registration fee and levy must be paid on delivery of the documents to the Companies Registry).

## 普通合夥人的地址 Address of General Partner

普通合夥人全名

Full Name of General Partner

住址／註冊辦事處地址

Residential Address／  
Registered Office Address

如在此後任何時間有任何適用商業登記證(在《商業登記條例》(第 310 章)第 6 條中界定)就本基金發出，本人欲選擇該等商業登記證內所註明的屆滿日期均為自其內所註明的生效日期起計的 3 年屆滿之日。

I elect that the expiry date to be endorsed on all applicable business registration certificates (as defined in section 6 of the Business Registration Ordinance (Cap. 310)) to be issued at any time hereafter in respect of this fund shall be the date of the expiration of 3 years from the date of commencement endorsed thereon.

<sup>(3)</sup>  是 Yes

否 No

(1) 根據《商業登記條例》(第 310 章)第 5BA(1)、5BA(4) 及 5D(2) 條的規定，提出註冊有限合夥基金或申請根據《有限合夥基金條例》(第 637 章)第 7A 部遷冊的申請人須把本通知書連同相關的申請表格 (表格 LPF1、LPF2 或 LPF10) 一併提交公司註冊處。According to sections 5BA(1), 5BA(4) and 5D(2) of the Business Registration Ordinance (Cap. 310), an applicant for registration of a limited partnership fund or for re-domiciliation under Part 7A of the Limited Partnership Fund Ordinance (Cap. 637) must submit this notice together with the related application form (Form LPF1, LPF2 or LPF10) to the Companies Registry.

(2) 有效商業登記證是指有效期尚未屆滿，並且註明(a)訂明的商業登記費及徵費已予繳付；或(b)無須繳費的商業登記證。A valid business registration certificate means a business registration certificate which has not expired and bears an endorsement to the effect that (a) the prescribed business registration fee and levy have been paid or (b) no fee is payable.

(3) 請在適用的空格內加上 ✓ 號。  
Please tick the relevant box.

請沿虛線剪下並將有效的商業/分行登記證展示在營業地點。

Please cut along the dotted line and display the valid business/branch registration certificate at business address.

正本 ORIGINAL	表格 2 FORM 2 《商業登記條例》(第 310 章) BUSINESS REGISTRATION ORDINANCE (Chapter 310) 《商業登記規例》 BUSINESS REGISTRATION REGULATIONS 商業 / 分行登記證 Business / Branch Registration Certificate			[第 5 條] [regulation 5]
複本 DUPLICATE				
				
業務 / 法團所用名稱 Name of Business/ Corporation	X X 有限合夥基金 KXX DXX LIMITED PARTNERSHIP FUND			
業務 / 分行名稱 Business/ Branch Name	* * * * * * * * * *			
地址 Address	X / F XXX CONCORDE ROAD KAI TAK KL			
業務性質 Nature of Business	FUND			
法律地位 Status	PARTNERSHIP			
生效日期 Date of Commencement	屆滿日期 Date of Expiry	登記證號碼 Certificate No.	登記費及徵費 (APP) Fee and Levy	
01/02/2024	31/01/2025	7XXXXXXXXX-000-02-24-A	\$2,150 (登記費 FEE = \$2,000) (徵費 LEVY = \$ 150)	
請注意下列《商業登記條例》的規定：		Please note the following requirements of the Business Registration Ordinance:		
1. 第 6(6)條規定任何業務獲發商業登記證或分行登記證，並不表示該業務或經營該業務的人或受僱於該業務的僱員已遵從有關的任何法律規定。		1. Section 6(6) provides that the issue of a business registration certificate or a branch registration certificate shall not be deemed to imply that the requirements of any law in relation to such business or to the persons carrying on the same or employed therein have been complied with.		
2. 第 12 條規定各業務須將其有效的商業登記證或有效的分行登記證於每一營業地點展示。		2. Section 12 provides that valid business registration certificate or valid branch registration certificate shall be displayed at every address where business is carried on.		
機印所示登記費及徵費收訖。 RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES.				
02/02/2024		123456789	\$2,150.00	
IRDB101B (12/2010)				