

**《競爭 (營業額) 規例》**  
**(第 619 章, 附屬法例 C)**  
**Competition (Turnover) Regulation**  
**(Cap. 619 sub. leg. C)**

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(《法例發布條例》(第 614 章) 第 5 條)  
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尚未實施的條文及修訂的資料，可於「電子版香港法例」(<http://www.elegislation.gov.hk>) 閱覽。

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**制定史**

本為 2015 年第 38 號法律公告——2015 年第 79 號法律公告，2015 年第 2 號編輯修訂紀錄

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**Enactment History**

Originally L.N. 38 of 2015 — L.N. 79 of 2015, E.R. 2 of 2015

《競爭(營業額)規例》  
(第 619 章, 附屬法例 C)

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Competition (Turnover) Regulation  
(Cap. 619 sub. leg. C)

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## 《競爭(營業額)規例》

(第 619 章第 163 條)

(略去制定語式條文——2015 年第 2 號編輯修訂紀錄)

[2015 年 4 月 17 日]

1. (已失時效而略去——2015 年第 2 號編輯修訂紀錄)

## 2. 釐定業務實體的營業額

(1) 為施行本條例第 93 條，在釐定某業務實體的營業額時，該業務實體的總收入，是該業務實體從其在香港境內的日常活動所得的款額，但須減除下述各項(如有的話)——

- (a) 銷售回贈；
- (b) 與收入直接有關的稅項。

(2) 為施行本條例附表 1 第 5 及 6 條，在釐定某業務實體的營業額時，該業務實體的總收入，是該業務實體從其日常活動(不論在香港境內或境外的日常活動)所得的款額，但須減除下述各項(如有的話)——

- (a) 銷售回贈；
- (b) 與收入直接有關的稅項。

(3) 就第 (1) 及 (2) 款而言——

- (a) 如某業務實體從公共機構收取任何補助金、津貼或相類似資助，以交換向第三方供應貨品或服務的合約義務，則該補助金、津貼或資助須確認為該業務實體從其日常活動所得的款額；及 (2015 年第 79 號法律公告)

## Competition (Turnover) Regulation

(Cap. 619, section 163)

(Enacting provision omitted—E.R. 2 of 2015)

[17 April 2015]

1. (Omitted as spent—E.R. 2 of 2015)

## 2. Determination of turnover of undertaking

(1) For the purpose of section 93 of the Ordinance, in determining the turnover of an undertaking, the total gross revenues of the undertaking are the amounts derived by the undertaking from the undertaking's ordinary activities in Hong Kong after deduction of the following (if any)—

- (a) sales rebates;
- (b) taxes directly related to the revenues.

(2) For the purpose of sections 5 and 6 of Schedule 1 to the Ordinance, in determining the turnover of an undertaking, the total gross revenues of the undertaking are the amounts derived by the undertaking from the undertaking's ordinary activities, whether in Hong Kong or outside Hong Kong, after deduction of the following (if any)—

- (a) sales rebates;
- (b) taxes directly related to the revenues.

(3) For subsections (1) and (2)—

- (a) if an undertaking receives from a public body any grant, subsidy or similar financial assistance in return for a contractual obligation to supply goods or services to a

- (b) 如某業務實體 (*前者*) 由 2 個或多於 2 個業務實體組成，而該等業務實體均各自擬備帳目，則所有該等業務實體的總收入，即為前者的總收入，但自該等業務實體之間交易所得的收入，不得計算在內。
- (4) 在符合本條的規定下，業務實體的總收入，須按照普遍接納的會計原則計算。 (2015 年第 79 號法律公告)

### 3. 為施行本條例附表 1 第 5(4) 條指明營業期

- (1) 就本條例附表 1 第 5(4)(a)(i) 或 (b)(i) 或 (ii) 條提述的業務實體而言，營業期是對上公曆年。
- (2) 就本條例附表 1 第 5(4)(a)(ii) 條提述的業務實體而言，營業期是該業務實體在對上公曆年內終結的財政年度。
- (3) 在本條中——
- 對上公曆年** (preceding calendar year) 具有本條例附表 1 第 5(5) 條所給予的涵義。

### 4. 為施行本條例附表 1 第 6(3) 條指明營業期

- (1) 就本條例附表 1 第 6(3)(a)(i) 或 (b)(i) 或 (ii) 條提述的業務實體而言，營業期是對上公曆年。
- (2) 就本條例附表 1 第 6(3)(a)(ii) 條提述的業務實體而言，營業期是該業務實體在對上公曆年內終結的財政年度。

- third party, the grant, subsidy or financial assistance is to be recognized as an amount derived by the undertaking from the undertaking's ordinary activities; and (*L.N. 79 of 2015*)
- (b) if an undertaking consists of 2 or more undertakings and each of those undertakings prepares accounts, the total gross revenues of the undertaking are the total gross revenues of all those undertakings, but no account is to be taken of revenues resulting from the transactions between those undertakings.
- (4) Subject to this section, the total gross revenues of an undertaking are to be calculated in accordance with generally accepted accounting principles. (*L.N. 79 of 2015*)

### 3. Specification of turnover period for purpose of section 5(4) of Schedule 1 to Ordinance

- (1) For an undertaking referred to in section 5(4)(a)(i) or (b)(i) or (ii) of Schedule 1 to the Ordinance, the turnover period is the preceding calendar year.
- (2) For an undertaking referred to in section 5(4)(a)(ii) of Schedule 1 to the Ordinance, the turnover period is the financial year of the undertaking that ends in the preceding calendar year.
- (3) In this section—
- preceding calendar year** (對上公曆年) has the meaning given by section 5(5) of Schedule 1 to the Ordinance.

### 4. Specification of turnover period for purpose of section 6(3) of Schedule 1 to Ordinance

- (1) For an undertaking referred to in section 6(3)(a)(i) or (b)(i) or (ii) of Schedule 1 to the Ordinance, the turnover period is the preceding calendar year.

(3) 在本條中——

**對上公曆年** (preceding calendar year) 具有本條例附表 1 第 6(4) 條所給予的涵義。

(2) For an undertaking referred to in section 6(3)(a)(ii) of Schedule 1 to the Ordinance, the turnover period is the financial year of the undertaking that ends in the preceding calendar year.

(3) In this section—

**preceding calendar year** (對上公曆年) has the meaning given by section 6(4) of Schedule 1 to the Ordinance.