



1



下載及安裝稅務局 iXBRL 數據擬備工具
Download and install the IRD iXBRL Data Preparation Tools

2



開始新工作空間或開啟舊工作空間
Start new workspace / open workspace



填寫基本資料及 / 或稅項計算表附加資料
Enter Basic Information and / or Additional Information for Tax Computation



選擇財務報表或稅項計算表
Select Financial Statements or Tax Computation

3



模板工具
Template Tool

輸入資料到預先設定的模板
Input data to pre-defined templates

對新增項目進行標記
Perform tagging for new item(s) added



標記工具
Tagging Tool

匯入原始檔
Import source documents

進行標記
Perform tagging

4



驗證、檢閱及確認標記列表
Validate, review and confirm the tagging list



建立已完成的檔案
Generate finalized package

稅務局網站會提供操作指南和常見問題
User Guide and FAQ are available on IRD's website
www.ird.gov.hk/ixbri

所有法團及業務，無論總入息的金額多少，
均須連同利得稅報稅表一併提交所有佐證文件。

ALL corporations and businesses, regardless
the amount of their gross income, must submit all
supporting documents together with Profits Tax Returns.

所有法團及業務可採用電子方式提交利得稅
報稅表。

Electronic filing of Profits Tax Return is applicable to all
corporations and businesses.

特點及好處 Features and Benefits

- ➔ 減少報稅過程中的錯誤
Minimizing errors in tax filing
- ➔ 減少簽署或安排授權的處理時間
Reducing the turnaround time for signature or
authorization arrangement
- ➔ 提高效率、可靠性和準確性
Enhancing the efficiency, reliability and accuracy
- ➔ 可選擇以半電子報稅模式提交
Semi-electronic filing mode available for alternate filing
arrangement

從稅務局網站下載稅務局分類標準準則及
稅務局 iXBRL 數據擬備工具

Download IRD Taxonomy Package and
IRD iXBRL Data Preparation Tools from IRD's website



稅務局
Inland Revenue Department

利得稅報稅新里程

New Era of Profits Tax Filing



向前邁進數碼未來

Go Forward Go Digital

以電子方式提交利得稅報稅表

Electronic filing of Profits Tax Return

從稅務局網站選擇電子服務

Select electronic services under IRD's website

1 上傳
Upload

2 填寫
Complete

3 提交
Submit

上傳利得稅報稅表補充表格 / 財務報表
和稅項計算表

Upload Supplementary Form / Financial Statement
and Tax Computation to Profits Tax Return



選擇「上傳利得稅報稅表所需表格及
佐證文件數據檔案」

Select "Uploading of Data Files for Required Forms and
Supporting Documents to Profits Tax Return"

按照步驟上傳所需的數據檔案

Follow the steps to upload the required data files

如利得稅報稅表將以文本方式提交，
列印及簽妥文本核對表

If the Profits Tax Return will be filed in paper mode,
print and sign a paper Control List

擬備數據檔案

Prepare data files

1. 從稅務局網站下載及填報相關的補充表格，並以電子方式填妥
表格及將已填妥的表格匯出為XML檔案

Download the relevant supplementary form from IRD's website
for completion. Fill in the form electronically and export the filled
form to XML file

2. 下載稅務局iXBRL數據擬備工具或使用自行開發軟件，建立財
務報表和稅項計算表的iXBRL數據檔案

Download IRD iXBRL Data Preparation Tools, or use self-developed
software to generate the iXBRL data files for financial statements
and tax computation

填寫利得稅報稅表

Complete Profits Tax Return



選擇「填寫利得稅報稅表」
Select "Completion of Profits Tax Return"

檢查已上傳的數據檔案並填寫所需資料
Check the uploaded data files and
fill in required information

儲存利得稅報稅表草稿以供提交
Save the draft Profits Tax Return for submission

有用連結 Useful links

電子服務 Electronic services
www.ird.gov.hk/c_epf (中文)
www.ird.gov.hk/e_epf (English)

下載補充表格 Download supplementary form
www.ird.gov.hk/c_pfr (中文)
www.ird.gov.hk/e_pfr (English)



提交利得稅報稅表

Submit Profits Tax Return



選擇「提交利得稅報稅表」
Select "Submission of Profits Tax Return"

提供提交報稅表人士的身分及選擇報稅模式
Provide capacity of filer and select mode of filing

A 半電子報稅模式
Semi-electronic Filing Mode

列印簡化版利得稅報稅表 – 法團 (BIR51(ic))
或利得稅報稅表 – 法團以外的人士 (BIR52(ic))
供獲授權簽署人*簽署及提交

Print the simplified Profits Tax Return – Corporations (BIR51(ie)) or
Profits Tax Return – Persons Other Than Corporations (BIR52(ie))
for Authorized Signer's* signatory and submission

B 電子報稅模式
Electronic Filing Mode

獲授權簽署人*以電子方式簽署及提交簡化版利得稅
報稅表 – 法團 (BIR51(ic)) 或利得稅報稅表 –
法團以外的人士 (BIR52(ic))

Authorized Signer* signs and submits the simplified Profits Tax
Return – Corporations (BIR51(ie)) or Profits Tax Return –
Persons Other Than Corporations (BIR52(ie)) electronically

* 一般而言，獲授權簽署人是指法團的董事、秘書、經理 / 首合夥人 / 服務提供者。

* An Authorized Signer, in general, refers to the Director, Secretary, Manager for a corporation / Precedent Partner for a partnership / Service Provider.