



**INLAND REVENUE DEPARTMENT
PROFITS TAX RETURN — CORPORATIONS
SUPPLEMENTARY FORM**

"✓" the appropriate boxes

| S1. GENERAL MATTERS (See Note S1) | | Yes | No |
|---|---|-----------------------------|--------------------------|
| S1.1 | Are you a SMALL corporation? (See Note 3 in NOTES AND INSTRUCTIONS of B.I.R.51) If yes, complete boxes S1.1.1, S1.1.2 and S1.1.3. | <input type="checkbox"/> 3 | <input type="checkbox"/> |
| S1.1.1 | State your total gross income for the basis period: HK\$ | | |
| S1.1.2 | State the name of the Auditor who prepared your Auditor's Report for the basis period: | | |
| S1.1.3 | State the date of the Auditor's Report: | | |
| S1.2 | State your basis period: From to Is the accounting date for this year different from that of last year? | <input type="checkbox"/> 4 | <input type="checkbox"/> |
| S1.3 | Did you commence business within the basis period? If yes, state the date of commencement: | <input type="checkbox"/> 5 | <input type="checkbox"/> |
| S1.4 | Did you cease business within the basis period? If yes, complete boxes S1.4.1, S1.4.2 and S1.4.3. | <input type="checkbox"/> 6 | <input type="checkbox"/> |
| S1.4.1 | State the date of cessation: | | |
| S1.4.2 | On cessation, was your business or any part thereof transferred to and carried on by another person? If yes, state the name of this person: | <input type="checkbox"/> 7 | <input type="checkbox"/> |
| S1.4.3 | On cessation, were any of the assets of your business sold or transferred to an associated person? | <input type="checkbox"/> 8 | <input type="checkbox"/> |
| S1.5 | Are your financial statements prepared in a foreign currency? If yes, state the currency and the conversion rate used to convert to HK dollars. Currency Conversion rate | <input type="checkbox"/> 9 | <input type="checkbox"/> |
| S1.6 | Are you a private company? If yes, complete box S1.6.1. | <input type="checkbox"/> 10 | <input type="checkbox"/> |
| S1.6.1 | Has there been any change in your shareholders during the basis period? | <input type="checkbox"/> 11 | <input type="checkbox"/> |
| S1.7 | Did you purchase any property during the basis period on which industrial building or commercial building allowance is claimed? | <input type="checkbox"/> 12 | <input type="checkbox"/> |
| S1.8 | Within the basis period did you accept any orders, sell any goods, provide any services or accept any payment using the Internet? If yes, complete boxes S1.8.1, S1.8.2 and S1.8.3. | <input type="checkbox"/> 13 | <input type="checkbox"/> |
| S1.8.1 | State the web site you use to accept orders, sell goods, provide services or accept payment: | | |
| S1.8.2 | State the name of the company hosting the web site, if applicable: | | |
| S1.8.3 | State the name of the company providing the payment gateway, if applicable: | | |
| S2. TRANSACTIONS FOR / WITH NON-RESIDENTS (See Note S2) | | Yes | No |
| During the basis period did you: | | | |
| S2.1 | sell any goods or provide any services in Hong Kong on behalf of a non-resident person? | <input type="checkbox"/> 14 | <input type="checkbox"/> |
| S2.2 | receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong? | <input type="checkbox"/> 15 | <input type="checkbox"/> |
| S2.3 | pay or accrue to a non-resident person any sum for the use of intellectual property specified in section 15(1)(a), (b) or (ba) of the Inland Revenue Ordinance? If yes, complete box S2.3.1. | <input type="checkbox"/> 16 | <input type="checkbox"/> |
| S2.3.1 | Have you submitted details of the sum as stated in Note S2(2) and included the sum in box S8.11? | <input type="checkbox"/> 17 | <input type="checkbox"/> |
| S2.4 | pay or accrue any fee to a non-resident person in respect of professional services rendered in Hong Kong? | <input type="checkbox"/> 18 | <input type="checkbox"/> |
| S2.5 | carry on business with a closely connected non-resident person? If yes and the person is a corporation, complete boxes S2.5.1 to S2.5.5 to state its place of incorporation: | <input type="checkbox"/> 19 | <input type="checkbox"/> |
| S2.5.1 | British Virgin Islands | <input type="checkbox"/> 20 | |
| S2.5.2 | Macao SAR | <input type="checkbox"/> 21 | |
| S2.5.3 | Jersey / Guernsey | <input type="checkbox"/> 22 | |
| S2.5.4 | Cook Islands | <input type="checkbox"/> 23 | |
| S2.5.5 | Others (please specify) | <input type="checkbox"/> 24 | |
| S2A. DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE OF THE INLAND REVENUE ORDINANCE (See Note S2A) | | Yes | No |
| S2A.1 | During the year of assessment, did you have any deemed assessable profits under section 20AE? If yes, submit the information as required in Note S2A on a separate sheet. | <input type="checkbox"/> 25 | <input type="checkbox"/> |
| S3. INTEREST, PROFITS / LOSS ARISING FROM QUALIFYING DEBT INSTRUMENTS (See Note S3) | | Yes | No |
| S3.1 | Do the Assessable Profits/Adjusted Loss entered in Box 1 in B.I.R.51 include any interest, profits/loss arising from "qualifying debt instruments"? | <input type="checkbox"/> 26 | <input type="checkbox"/> |

"✓" the appropriate boxes

| | | |
|---|-----------------------------|--------------------------|
| S4. RELIEF FROM DOUBLE TAXATION (See Note S4) | Yes | No |
| S4.1 Do you wish to claim a foreign tax credit? If yes, state the amount of foreign tax paid in box S6.13. | <input type="checkbox"/> 27 | <input type="checkbox"/> |
| S5. ADVANCE RULING | Yes | No |
| S5.1 Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as detailed in Note S5 on a separate sheet. | <input type="checkbox"/> 28 | <input type="checkbox"/> |

Exclude cents when stating amounts.

| S6. TAX DATA (Fill in all boxes. If NIL, enter "0".) (See Note S6) | HK\$ | |
|---|----------------------|----|
| S6.1 Offshore profits excluded from the Assessable Profits or Adjusted Loss stated in Box 1 in B.I.R.51 | <input type="text"/> | 29 |
| S6.2 Offshore profits from business (already included in box S6.1) in respect of which the Internet was used to accept orders, sell goods, provide services or accept payment | <input type="text"/> | 30 |
| S6.3 Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong | <input type="text"/> | 31 |
| S6.4 Hire charges paid or accrued to non-resident persons for the use of movable property in Hong Kong | <input type="text"/> | 32 |
| S6.5 Fees paid or accrued to closely connected non-resident persons (including those already reported in Box S6.3) | <input type="text"/> | 33 |
| S6.6 Profits from sale of capital asset(s) excluded from the Assessable Profits or Adjusted Loss stated in Box 1 in B.I.R.51 | <input type="text"/> | 34 |
| S6.7 Approved charitable donations claimed | <input type="text"/> | 35 |
| S6.8 Net Interest Income exempted from payment of Profits Tax | <input type="text"/> | 36 |
| S6.9 Deduction claimed for expenditure on Research and Development | <input type="text"/> | 37 |
| S6.10 Deduction claimed for expenditure on Building Refurbishment | <input type="text"/> | 38 |
| S6.11 Deduction claimed for expenditure on Computer Hardware and Software | <input type="text"/> | 39 |
| S6.12 Deduction claimed for expenditure on Prescribed Manufacturing Machinery or Plant | <input type="text"/> | 40 |
| S6.13 Foreign tax paid to be claimed as a tax credit | <input type="text"/> | 41 |
| S6.14 Share-based payments charged to the Profit and Loss Account in accordance with the Hong Kong Financial Reporting Standard 2 | <input type="text"/> | 42 |

| S7. DEPRECIATION ALLOWANCES CLAIMED (Fill in all boxes. If NIL, enter "0".) | | HK\$ | | HK\$ | |
|--|-------------------------|---------------------------|----------------------|------|----|
| Industrial Building | | Machinery or Plant | | | |
| S7.1 Initial Allowance | <input type="text"/> 43 | S7.8 Initial Allowance | <input type="text"/> | | 50 |
| S7.2 Annual Allowance | <input type="text"/> 44 | S7.9 Annual Allowance | <input type="text"/> | | 51 |
| S7.3 Balancing Allowance | <input type="text"/> 45 | S7.10 Balancing Allowance | <input type="text"/> | | 52 |
| S7.4 Balancing Charge | <input type="text"/> 46 | S7.11 Balancing Charge | <input type="text"/> | | 53 |
| Commercial Building | | | | | |
| S7.5 Annual Allowance | <input type="text"/> 47 | | | | |
| S7.6 Balancing Allowance | <input type="text"/> 48 | | | | |
| S7.7 Balancing Charge | <input type="text"/> 49 | | | | |

| S8. FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note S7) | | HK\$ | | HK\$ | |
|---|-------------------------|--|----------------------|------|----|
| | | | | | |
| S8.1 Turnover | <input type="text"/> 54 | S8.10 Commission payments | <input type="text"/> | | 63 |
| S8.2 Opening inventories | <input type="text"/> 55 | S8.11 Royalty payments | <input type="text"/> | | 64 |
| S8.3 Purchases | <input type="text"/> 56 | S8.12 Management and/or Consultancy fee payments | <input type="text"/> | | 65 |
| S8.4 Closing inventories | <input type="text"/> 57 | S8.13 Bad debts | <input type="text"/> | | 66 |
| S8.5 Gross profit | <input type="text"/> 58 | S8.14 Net profit per account | <input type="text"/> | | 67 |
| S8.6 Gross loss | <input type="text"/> 59 | S8.15 Net loss per account | <input type="text"/> | | 68 |
| S8.7 Interest income | <input type="text"/> 60 | S8.16 Accounts receivable (trade) | <input type="text"/> | | 69 |
| S8.8 Interest expense | <input type="text"/> 61 | S8.17 Accounts payable (trade) | <input type="text"/> | | 70 |
| S8.9 Employee and/or Director remuneration | <input type="text"/> 62 | S8.18 Issued share capital | <input type="text"/> | | 71 |