



**INLAND REVENUE DEPARTMENT  
PROFITS TAX RETURN — CORPORATIONS  
FINAL ASSESSMENT  
AND PROVISIONAL PAYMENT**

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

FILE NO.  
TO

Revenue Tower,  
5 Gloucester Road,  
Wan Chai, Hong Kong.

G.P.O. Box 132, Hong Kong.

Web site: www.ird.gov.hk

Tel. No.:

# SAMPLE

You are required under section 51(1) of the Inland Revenue Ordinance (Cap. 112) to make on this form a true and correct return of the Assessable Profits (or Adjusted Loss) (See Note C1) arising during the basis period (See Note C2) for the year of assessment ended 31 March

**ALL** parts/items of the form **MUST** be completed and submitted to the Department **WITHIN 1 MONTH** from the date of this Notice. Submission by facsimile is not acceptable. You should read the attached Notes and Instructions ("the Notes") before completion.

You **MUST** prepare the following documents (collectively called "Supporting Documents"):

- (a) a certified copy of your Balance Sheet, Auditor's Report where required by Hong Kong or foreign law or if one has otherwise been prepared, and Profit and Loss Account in respect of the basis period;
- (b) a tax computation with supporting schedules showing how the amount of Assessable Profits (or Adjusted Loss) has been arrived at; and
- (c) other documents and information as specified in the Notes.

If you are **NOT** a **SMALL** corporation (See Note C3), you **MUST** submit **ALL** the Supporting Documents together with this form.

If you are a **SMALL** corporation, you only need to submit this form. However, you must retain the Supporting Documents as you may be required to submit them later.

If the criteria specified by the Commissioner are met, you may choose to submit this return in the form of an electronic record using GovHK. For details of the criteria, see Note C4 or visit www.gov.hk/etax.

Date:

Assistant Commissioner

**Please refer to the corresponding parts and items in Section G of the Notes.** **Exclude cents when stating amounts.**

<b>PART 1 STATEMENT OF ASSESSABLE PROFITS OR ADJUSTED LOSS</b>			
1.1	Assessable Profits (before loss brought forward) If NIL, enter "0"	HKS	1
1.2	Adjusted Loss (before loss brought forward) If NIL, enter "0"	HKS	2

<b>PART 2 TAX LIABILITY OR REPAYMENT</b>			
2.1	Tax Payable If NIL, enter "0"	HKS	
2.2	Tax Repayable If NIL, enter "0"	HKS	

"✓" the appropriate boxes

<b>PART 3 GROSS INCOME, SPECIFIED TRANSACTIONS AND MATTERS</b>		Yes	No
3.1	Does your gross income for the basis period exceed <b>HK\$2,000,000</b> ? If no, state your gross income for the basis period. HKS	<input type="checkbox"/> 3	<input type="checkbox"/>
3.2	During the basis period, did you 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, submit details of the sum as stated in the Notes and include the sum in Item 11.13.	<input type="checkbox"/> 5	<input type="checkbox"/>
3.3	Did you have any deemed assessable profits under section 20AE of the Inland Revenue Ordinance for the year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 6	<input type="checkbox"/>
3.4	Does the amount of the Assessable Profits/Adjusted Loss entered in Part 1 include any interest, profits/loss arising from "medium term debt instruments"? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 7	<input type="checkbox"/>
3.5	Do you wish to claim a foreign tax credit? If yes, submit the information as required in the Notes and state the amount of tax credit claimed in Item 9.12.	<input type="checkbox"/> 8	<input type="checkbox"/>
3.6	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 9	<input type="checkbox"/>

**FOR OFFICIAL USE ONLY**

- A/C     C/A     T/R     PF Lang. Ind.     Not for A.A. Ind.     IR10C/1264 issued on \_\_\_\_\_  
 IR849 / on-line update for:     B. Name     Cess.     Owner

**DO NOT TEAR OFF THIS PART**

File No. \_\_\_\_\_ Ass't Yr \_\_\_\_\_

**PART 4 DETAILS OF THE CORPORATION**

4.1	Postal address in Hong Kong if different from that printed on this return: .....	
4.2	If the postal address stated in Item 4.1 is the same as your current main business address, "✓" the box.	<input type="checkbox"/>
4.3	Telephone Number: .....	
4.4	Principal business activity: ..... Principal product or service: ..... If different from that previously reported, "✓" the box.	<input type="checkbox"/>

**PART 5 RETURN FORM LANGUAGE**

If you wish to receive future Profits Tax Returns in <b>CHINESE</b> , "✓" the box.	<input type="checkbox"/>
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**PART 6 AUTHORIZED REPRESENTATIVE**

(Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)

I hereby authorize .....

of (Address) .....

.....

to handle the tax affairs on behalf of the Corporation.

The representative's Business Registration No. and Branch No., if any

The representative's Reference No.

"✓" the appropriate boxes

**PART 7 GENERAL MATTERS**

		Yes	No
7.1	Are your accounts required to be audited by law? If yes and you are a SMALL corporation, complete Items 7.1.1 and 7.1.2.	<input type="checkbox"/> 10	<input type="checkbox"/>
7.1.1	State the name of the Auditor who prepared your Auditor's Report for the basis period: .....		
7.1.2	State the date of the Auditor's Report: .....		
7.2	State your basis period: From ..... to ..... Is the accounting date for this year different from that of last year?	<input type="checkbox"/> 11	<input type="checkbox"/>
7.3	Did you commence business within the basis period? If yes, state the date of commencement: .....	<input type="checkbox"/> 12	<input type="checkbox"/>
7.4	Did you cease business within the basis period? If yes, complete Items 7.4.1, 7.4.2 and 7.4.3.	<input type="checkbox"/> 13	<input type="checkbox"/>
7.4.1	State the date of cessation: .....		
7.4.2	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"/> 14	<input type="checkbox"/>
7.4.3	On cessation, were any of the assets of your business sold or transferred to an associated person?	<input type="checkbox"/> 15	<input type="checkbox"/>
7.5	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"/> 16	<input type="checkbox"/>
7.6	Are you a private company? If yes, complete Item 7.6.1.	<input type="checkbox"/> 17	<input type="checkbox"/>
7.6.1	Has there been any change in your shareholders during the basis period?	<input type="checkbox"/> 18	<input type="checkbox"/>
7.7	Did you purchase any property during the basis period for which industrial building or commercial building allowance is claimed?	<input type="checkbox"/> 19	<input type="checkbox"/>
7.8	Within the basis period did you accept any orders, sell any goods, provide any services or accept any payment using the Internet? If yes, see the Notes for the information required to be prepared.	<input type="checkbox"/> 20	<input type="checkbox"/>

**FOR OFFICIAL USE ONLY****DO NOT WRITE IN THIS SPACE**

<b>PART 8 TRANSACTIONS FOR / WITH NON-RESIDENTS</b>		Yes	No
	During the basis period did you:		
8.1	sell any goods or provide any services in Hong Kong on behalf of a non-resident person?	<input type="checkbox"/> 21	<input type="checkbox"/>
8.2	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"/> 22	<input type="checkbox"/>
8.3	carry on business with a closely connected non-resident person? If yes and the person is a corporation, complete Items 8.3.1 to 8.3.5 to state its place of incorporation:	<input type="checkbox"/> 23	<input type="checkbox"/>
8.3.1	British Virgin Islands	<input type="checkbox"/> 24	
8.3.2	Macao SAR	<input type="checkbox"/> 25	
8.3.3	Bermuda / Jersey / Guernsey	<input type="checkbox"/> 26	
8.3.4	Cayman Islands / Cook Islands	<input type="checkbox"/> 27	
8.3.5	Others (please specify) .....	<input type="checkbox"/> 28	

<b>PART 9 TAX DATA (Fill in all items. If NIL, enter "0".)</b>		HK\$	
9.1	Offshore profits <b>excluded</b> from the Assessable Profits or Adjusted Loss stated in Part 1	<input type="text"/>	29
9.2	Offshore profits from business (already included in Item 9.1) in respect of which the Internet was used to accept orders, sell goods, provide services or accept payment	<input type="text"/>	30
9.3	Profits from sale of capital asset(s) <b>excluded</b> from the Assessable Profits or Adjusted Loss stated in Part 1	<input type="text"/>	31
9.4	Net Interest Income exempted from payment of Profits Tax	<input type="text"/>	32
9.5	Approved charitable donations claimed	<input type="text"/>	33
9.6	Deduction claimed for expenditure on Research and Development	<input type="text"/>	34
9.7	Deduction claimed for expenditure on Building Refurbishment	<input type="text"/>	35
9.8	Deduction claimed for expenditure on Computer Hardware and Software	<input type="text"/>	36
9.9	Deduction claimed for expenditure on Prescribed Manufacturing Machinery or Plant	<input type="text"/>	37
9.10	Deduction claimed for expenditure on Environmental Protection Machinery	<input type="text"/>	38
9.11	Deduction claimed for expenditure on Environmental Protection Installation	<input type="text"/>	39
9.12	Foreign tax paid claimed as a tax credit	<input type="text"/>	40
9.13	Hire charges paid or accrued to non-resident persons for the use of or right to use movable property in Hong Kong	<input type="text"/>	41
9.14	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	<input type="text"/>	42
9.15	Fees paid or accrued to closely connected non-resident persons (including those already reported in Item 9.14)	<input type="text"/>	43

<b>PART 10 DEPRECIATION ALLOWANCES CLAIMED (Fill in all items. If NIL, enter "0".)</b>							
Industrial Building		HK\$		Machinery or Plant		HK\$	
10.1	Initial Allowance	<input type="text"/>	44	10.8	Initial Allowance	<input type="text"/>	51
10.2	Annual Allowance	<input type="text"/>	45	10.9	Annual Allowance	<input type="text"/>	52
10.3	Balancing Allowance	<input type="text"/>	46	10.10	Balancing Allowance	<input type="text"/>	53
10.4	Balancing Charge	<input type="text"/>	47	10.11	Balancing Charge	<input type="text"/>	54
Commercial Building		HK\$					
10.5	Annual Allowance	<input type="text"/>	48				
10.6	Balancing Allowance	<input type="text"/>	49				
10.7	Balancing Charge	<input type="text"/>	50				

**PART 11 FINANCIAL DATA (Fill in all items. If NIL, enter "0".)**

		HK\$						HK\$			
11.1	Turnover				55	11.12	Commission payments				66
11.2	Opening inventories				56	11.13	Royalty payments				67
11.3	Purchases				57	11.14	Management and consultancy fee payments				68
11.4	Closing inventories				58	11.15	Contractor and subcontractor charges				69
11.5	Gross profit				59	11.16	Bad debts				70
11.6	Gross loss				60	11.17	Net profit per account				71
11.7	Dividend income				61	11.18	Net loss per account				72
11.8	Interest income				62	11.19	Accounts receivable (trade)				73
11.9	Interest expense				63	11.20	Accounts payable (trade)				74
11.10	Employee and director remuneration				64	11.21	Issued share capital				75
11.11	Share-based payments				65						

**PART 12 DECLARATION**

I, ..... (full name), being **SECRETARY/MANAGER/DIRECTOR/LIQUIDATOR**

(Delete whichever is inapplicable) of .....  
(State full name of the Corporation)

declare that:-

- the whole of the Assessable Profits (or Adjusted Loss) of the Corporation arising during the basis period for the year of assessment as stated in the notice on Page 1 have been disclosed;
- the Supporting Documents referred to in the notice on Page 1 have been prepared;
- this form has been completed in accordance with the Supporting Documents; and
- to the best of my knowledge and belief all the particulars contained in this form and the Supporting Documents are true, correct and complete.

**Date** .....

**Signature** .....

**(Heavy penalties may be incurred for failing to keep sufficient business records, making an incorrect return or committing other offences — See Sections D and E of the Notes.)**