

3. RETURN FORM LANGUAGEIf you wish to receive future Profits Tax Returns in **CHINESE**, "✓" the box. **4. 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 myself / the partnership / the body of persons.*

*Delete whichever is inapplicable.

If the authorized representative shown here is different from that previously appointed, "✓" the box.

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

The representative's Reference No. (See Note 7)

If the reference number shown here is different from that previously used, "✓" the box.**(The authorized representative should quote this reference number in all correspondence with the Department).** **5. DECLARATION**

I, _____ (full name), being the _____ *(See below)

carrying on a trade, profession or business under the name of _____ declare that:—
(State full name of the Business carried on)

- the whole of the Assessable Profits (or Adjusted Loss) of the Business arising during the basis period for the year of assessment ended 31 March 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;
- the duly completed I.R.52S is submitted together with this form; or
 a diskette / CD-ROM / DVD-ROM containing the duly completed I.R.52S together with its printed copy are submitted with this form; 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

 Please "✓" the appropriate box**(Heavy penalties may be incurred for failing to keep sufficient business records, making an incorrect return or committing other offences—See Notes 8 and 9.)**

* In the case of:—

- a sole proprietorship, insert "person";
- a partnership, insert "precedent partner of the partnership";
- a body of persons, insert "principal officer of the body of persons";
- a business having no resident proprietor or partner, insert "agent" or "manager"; (An agent or a manager is only permitted to sign this form where there is no resident proprietor or partner in Hong Kong.)
- an executor, administrator or other person administering the estate of deceased person, insert "executor".

(Space for firm's official chop, if any)

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



INLAND REVENUE DEPARTMENT
PROFITS TAX RETURN—PERSONS OTHER THAN CORPORATIONS
SUPPLEMENTARY FORM

Exclude cents when stating amounts.

S1. PERSONAL PARTICULARS OF PROPRIETOR OR PARTNERS AND ALLOCATION OF PROFITS / (LOSS) (See Note S1)					
S1.1 PERSONAL PARTICULARS OF PROPRIETOR OR PARTNERS (If space is insufficient, provide particulars on a separate sheet)					
		ONLY for partners who entered / left during the basis period			
	Full Name (Surname first)	Residential address	Date entered		Date left
			Day	Month	Year
(1)			<input type="text"/>	<input type="text"/>	<input type="text"/>
(2)			<input type="text"/>	<input type="text"/>	<input type="text"/>
(3)			<input type="text"/>	<input type="text"/>	<input type="text"/>
(4)			<input type="text"/>	<input type="text"/>	<input type="text"/>
S1.2 ALLOCATION OF ASSESSABLE PROFITS (OR ADJUSTED LOSS)					
	Full Name (Surname first) (in the same order as box S1.1)	Proprietor's / Partners' HK Identity Card No. or Business Registration No. of partners who are not individuals	Personal Assessment	Profit / (Loss) Sharing Ratio %	Allocation of Assessable Profits or Adjusted Loss to partners HK\$
(1)		<input type="text"/> () 9	<input type="checkbox"/> 10		<input type="text"/> 11
(2)		<input type="text"/> () 12	<input type="checkbox"/> 13		<input type="text"/> 14
(3)		<input type="text"/> () 15	<input type="checkbox"/> 16		<input type="text"/> 17
(4)		<input type="text"/> () 18	<input type="checkbox"/> 19		<input type="text"/> 20
<i>"✓" the box if the partner wishes to elect Personal Assessment.</i> <i>Election for Personal Assessment should be made in Tax Return – Individuals</i> <i>(B.I.R. 60) (See Note S2).</i>				100	The total in this box must be equal to the amount in box 1.1 or box 1.2 in B.I.R.52

SAMPLE

S2. GENERAL MATTERS (See Note S3)		"✓" the appropriate boxes	
		Yes	No
S2.1	Are you a SMALL business? (See Note 3 in NOTES AND INSTRUCTIONS of B.I.R.52)	<input type="checkbox"/> 21	<input type="checkbox"/>
S2.1.1	If yes, state your total gross income for the basis period: HK\$		
S2.2	State your basis period: From to Is the accounting date for this year different from that of last year? If yes, state the reason(s) for the change:	<input type="checkbox"/> 22	<input type="checkbox"/>
S2.3	Did you purchase any property during the basis period on which industrial building or commercial building allowance is claimed?	<input type="checkbox"/> 23	<input type="checkbox"/>
S2.4	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"/> 24	<input type="checkbox"/>
S2.5	Did your trade, profession or business commence within the basis period? If yes, state the date of commencement:	<input type="checkbox"/> 25	<input type="checkbox"/>
S2.6	Did your trade, profession or business cease within the basis period? If yes, complete boxes S2.6.1, S2.6.2 and S2.6.3.	<input type="checkbox"/> 26	<input type="checkbox"/>
S2.6.1	State the date of cessation:		
S2.6.2	Was the cessation of business brought about by the death of the proprietor? If yes, state the date of death:	<input type="checkbox"/> 27	<input type="checkbox"/>
S2.6.3	On cessation, was your trade, profession or business or any part thereof transferred to and carried on by another person? If yes, state:— (i) the name under which the business is carried on (ii) the nature of that business	<input type="checkbox"/> 28	<input type="checkbox"/>
S2.7	Within the basis period did you accept any orders, sell any goods, provide any services or accept any payment using the Internet? If yes, submit the information as detailed in Note S3 on a separate sheet.	<input type="checkbox"/> 29	<input type="checkbox"/>
S3.	TRANSACTIONS FOR / WITH NON-RESIDENTS (See Note S4)	Yes	No
During the basis period did you:			
S3.1	sell any goods or provide any services in Hong Kong on behalf of a non-resident person?	<input type="checkbox"/> 30	<input type="checkbox"/>
S3.2	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"/> 31	<input type="checkbox"/>

"✓" the appropriate boxes

S3.	TRANSACTIONS FOR / WITH NON-RESIDENTS (See Note S4) (Continued)	Yes	No
During the basis period did you:			
S3.3	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 S3.3.1.	<input type="checkbox"/> 32	<input type="checkbox"/>
S3.3.1	Have you submitted details of the sum as stated in Note S4(2) and included the sum in box S8.11?	<input type="checkbox"/> 33	<input type="checkbox"/>
S3.4	pay or accrue any fee to a non-resident person in respect of professional services rendered in Hong Kong?	<input type="checkbox"/> 34	<input type="checkbox"/>
S3.5	carry on business with a closely connected non-resident person? If yes and the person is a corporation, state its place of incorporation:	<input type="checkbox"/> 35	<input type="checkbox"/>
S3A.	DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE OF THE INLAND REVENUE ORDINANCE (See Note S4A)	Yes	No
S3A.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 S4A on a separate sheet.	<input type="checkbox"/> 36	<input type="checkbox"/>
S4.	INTEREST, PROFITS / LOSS ARISING FROM QUALIFYING DEBT INSTRUMENTS (See Note S5)	Yes	No
S4.1	Do the Assessable Profits / Adjusted Loss entered in Box 1 in B.I.R.52 include any interest, profits / loss arising from "qualifying debt instruments"?	<input type="checkbox"/> 37	<input type="checkbox"/>
S5.	RELIEF FROM DOUBLE TAXATION (See Note S6)	Yes	No
S5.1	Do you wish to claim a foreign tax credit? If yes, state the amount of foreign tax paid in box S7.13.	<input type="checkbox"/> 38	<input type="checkbox"/>
S6.	ADVANCE RULING	Yes	No
S6.1	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as detailed in Note S7 on a separate sheet.	<input type="checkbox"/> 39	<input type="checkbox"/>

		Exclude cents when stating amounts	
S7. TAX DATA (Fill in all boxes. If NIL, enter "0".) (See Note S8)		HK\$	
S7.1	Offshore profits excluded from the Assessable Profits or Adjusted Loss stated in Box 1 in B.I.R.52	<input type="text"/>	40
S7.2	Offshore profits from business (already included in box S7.1) in respect of which the Internet was used to accept orders, sell goods, provide services or accept payment	<input type="text"/>	41
S7.3	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	<input type="text"/>	42
S7.4	Hire charges paid or accrued to non-resident persons for the use of movable property in Hong Kong	<input type="text"/>	43
S7.5	Fees paid or accrued to closely connected non-resident persons (including those already reported in box S7.3)	<input type="text"/>	44
S7.6	Profits from sale of capital asset(s) excluded from the Assessable Profits or Adjusted Loss stated in Box 1 in B.I.R.52	<input type="text"/>	45
S7.7	Approved charitable donations claimed	<input type="text"/>	46
S7.8	Net Interest Income exempted from payment of Profits Tax	<input type="text"/>	47
S7.9	Deduction claimed for expenditure on Prescribed Manufacturing Machinery or Plant	<input type="text"/>	48
S7.10	Deduction claimed for expenditure on Computer Hardware and Software	<input type="text"/>	49
S7.11	Deduction claimed for expenditure on Environmental Protection Machinery	<input type="text"/>	50
S7.12	Deduction claimed for expenditure on Environmental Protection Installation	<input type="text"/>	51
S7.13	Foreign tax paid to be claimed as a tax credit	<input type="text"/>	52
S7.14	Mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance claimed as a deduction	<input type="text"/>	53

S8. FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note S9)		HK\$	
S8.1	Turnover	<input type="text"/>	54
S8.2	Opening inventories	<input type="text"/>	55
S8.3	Purchases	<input type="text"/>	56
S8.4	Closing inventories	<input type="text"/>	57
S8.5	Gross profit	<input type="text"/>	58
S8.6	Gross loss	<input type="text"/>	59
S8.7	Interest income	<input type="text"/>	60
S8.8	Interest expense	<input type="text"/>	61
S8.9	Employee remuneration	<input type="text"/>	62
S8.10	Commission payments	<input type="text"/>	63
S8.11	Royalty payments	<input type="text"/>	64
S8.12	Management and / or Consultancy fee payments	<input type="text"/>	65
S8.13	Contractor / Subcontractor charges	<input type="text"/>	66
S8.14	Bad debts	<input type="text"/>	67
S8.15	Net profit per account	<input type="text"/>	68
S8.16	Net loss per account	<input type="text"/>	69
S8.17	Accounts receivable (trade)	<input type="text"/>	70
S8.18	Accounts payable (trade)	<input type="text"/>	71