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INLAND REVENUE DEPARTMENT  
TAX RETURN – INDIVIDUALS  
YEAR OF ASSESSMENT **2024/25**

Quote the file no. below in any communication  
FILE NO. **6A1-G1234567 (N) OA**

**6A1**



**TIN 稅務編號: 001 023 2004**  
(For eTAX login only)

To **MR. LEE, TAI FU** 李大富  
RM 306 JUSTICE BUILDING  
NO 1 JUSTICE ROAD  
HK

Inland Revenue Centre,  
5 Concorde Road, Kai Tak,  
Kowloon, Hong Kong.  
G.P.O. Box 132,  
Hong Kong.  
Web site: [www.ird.gov.hk](http://www.ird.gov.hk)  
Tel. No.: **187 8022**

Please read and follow the Guide Book in completing this return.

As required by the Inland Revenue Ordinance, please complete and SIGN this return, and submit it to the Department WITHIN 1 MONTH from the date of issue of this return. If you were the sole proprietor of any unincorporated business(es) during the year, please submit it WITHIN 3 MONTHS from the date of issue of this return. Submission by facsimile is not acceptable. A Guide to Tax Return – Individuals is available at [www.ird.gov.hk/bir60\\_eguide](http://www.ird.gov.hk/bir60_eguide). Please read and follow it carefully in completing this return. If applicable, the relevant sections of the Appendix and any required supplementary forms should also be completed and submitted together with this return. If space is insufficient, provide particulars on a separate sheet. If the criteria specified by the Commissioner are met, you may choose to submit the return in the form of an electronic record using GovHK. For details of the criteria and the extension allowed, visit [www.gov.hk/etax](http://www.gov.hk/etax).

Date: **2 May 2025**

Ms WONG PUI-KI  
Assistant Commissioner

**PART 1 PERSONAL PARTICULARS** (Please use BLOCK LETTERS) (Please refer to page 1 of "Guide to Tax Return - Individuals")

(1) Name in English (Surname First) (State Mr / Mrs / Ms / Miss) Name in Chinese Hong Kong Identity Card No. #

SELF **Mr LEE TAI FU** 李大富 **G 1 2 3 4 5 6 (7)** 1

SPOUSE **Ms YU MEI YAN** 余美人 **G 2 4 6 8 0 1 (2)** 2

(2) # If not a Hong Kong Identity Card holder, state below the nationality and passport number. Day-time contact tel. no. Mobile phone no.

SELF: SPOUSE: **2594 1000** **6 0 0 0 0 0 0** 3

(3) New Postal Address (Complete ONLY if different from that printed above) **G/F, 28 HEE LOK STREET, HK**

New Residential Address (Write 'As Above' if same as the New Postal Address as stated above) **10/F, FLAT A, 1 CHING CHING STREET, HK**

(4) Change of Marital Status (Complete ONLY if you have not informed the Department of the change of Marital Status before) Effective date of change | day / month / year | **0 | 1 | 0 | 8 | 2 | 0 | 2 | 4** (Enter '2' if Married, '3' if Living Apart, '4' if Divorced or '5' if Widowed) **2**

**PART 2 NOTIFICATION** ('✓' in box if 'Yes', leave blank if 'No'). (Please refer to page 2 of "Guide to Tax Return - Individuals")

(1) I have appointed an authorized representative. (If yes, please also complete Section 1 of the Appendix) Yes  4

(2) I have obtained an advance ruling relating to this year of assessment. (If yes, please provide details of the relevant ruling on a separate sheet) Yes  5

(3) I wish to claim relief under Double Taxation Arrangement(s). (If yes, please also complete Section 3 of the Appendix) Yes  6

(4) I wish to receive CHINESE version of tax return (BIR60) in future. Yes  7

**PART 3 PROPERTY TAX** Did you have any SOLELY-OWNED properties which were let during the year? ('✓' in the appropriate box) No  Go to Part 4 Yes  Complete this part as appropriate and boxes 8, 9 and 10

(Please refer to page 2 of "Guide to Tax Return - Individuals") Details of properties SOLELY OWNED by me and LET during the year (Do not include details of jointly owned or co-owned properties): EXCLUDE CENTS WHEN STATING AMOUNTS.

(1) Location	Property 1		Property 2		Total number of properties LET
	2/F, FLAT D, 8 YAN YAN RD, H.K.	8/F, FLAT A, 123 YUN TSZ ST., KLN			
(2) Period of letting	1.4.2024 TO 31.3.2025	1.4.2024 TO 31.3.2025			<b>2</b> 8
(3) Gross rental income	\$ <b>1 2 0 , 0 0 0</b>	\$ <b>1 8 0 , 0 0 0</b>			
(4) Deductions:					
Rates paid by me	\$ <b>2 , 5 4 3</b>	\$ <b>—</b>			Total amount of rates paid by me and irrecoverable rent for ALL properties let <b>6 5 4 3</b> 9
Irrecoverable rent	\$ <b>4 , 0 0 0</b>	\$ <b>—</b>			Total gross rental income less deductions of ALL properties let <b>2 9 3 4 5 7</b> 10
(5) Gross rental income less Deductions (i.e. Item (3) minus Item (4))	\$ <b>1 1 3 , 4 5 7</b>	\$ <b>1 8 0 , 0 0 0</b>			

**FOR OFFICIAL USE ONLY**

11 AN  12 SEE  13 ST DON  14 VHIS  15 PA DON  16 ENCL  17 ERCE  18 QAP  19 QV  20 MI  21 HLI  22 HLI-N  23 TVC  24 DRD  25  26  27  28  29

BIR60 (4/2024) 如需本表的中文版, 請致電 (187 8022) 或傳真 (2877 1232) 與本局聯絡。 Please contact this Department by phone (187 8022) or fax (2877 1232) for the Chinese version of this return. P.T.O.

Restricted to rates (net of rates concession) you agreed to pay and paid by you and irrecoverable rent. Other items like Government rent, management fee, renovation or refurbishment expenses and utilities charges etc, are not deductible.

If there is a change of address, complete item (3) of Part 1.

If you or your spouse subsequently gets a HKIC, advise this Department of the HKIC number within 1 month.

- Very important for you to inform this Department of your correct postal address.  
- If there is any change of postal address after filing your return, notify this Department immediately.

Complete this Section only if you have not informed this Department of the change of your marital status before.

Declare rental income from each solely-owned property separately.

Put down the gross amount of rent for the period of letting.

Our website provides various tax information e.g. frequently asked questions; completion and filing of your tax return and tax computation program etc. They are available under <Tax Information – Individuals>.

If holding Hong Kong Identity Card (HKIC), fill in the HKIC number.

Complete Section 1 of Appendix to BIR60.

Exclude "\$", ",", and "cents" when stating the amount in all boxes.

Example

	Violet Co Ltd	\$	\$
Salary (1.4.2024 to 30.6.2024)			60,000
Commission (1.4.2024 to 31.5.2024)			6,000
Remuneration received on termination of employment			
Salary (1.7.2024 to 15.7.2024)	10,000		
Leave Pay	5,000		
Long Service Payment under Employment Ordinance (\$20,000 x 2/3 x 12 years)	160,000	175,000	
Total			241,000
Less: Long Service Payment (not subject to tax)			160,000
Assessable Income			81,000

Example

	Good Harvest Co	\$	\$
Salary (1.11.2024 to 31.3.2025)			150,000
Commission			120,000
Bonus			90,000
Assessable Income			360,000

- Do not put down spouse's income in your return.
- Do not report salaries drawn from sole proprietorship and / or partnership businesses owned by you and / or your spouse in this box. These salaries represent drawings from business profits.

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS

Report the gross amount before deducting your mandatory contributions to MPF/ORSO scheme.

PART 4 SALARIES TAX

Did you have any income chargeable to Salaries Tax during the year? ('✓' in the appropriate boxes in this part)

No  Go to Part 5 Yes  Complete this part as appropriate. Box 30 must be completed.

Grand total should include income reported in boxes 31, 32 and 33.

4.1 INCOME	accrued to me during the year (report amount before deducting your mandatory contributions to recognized retirement schemes and exclude amount reported in Part 4.2)			
(1)	Name of employer	Capacity employed	Period	Total amount (\$)
	(a) VIOLET CO. LTD	Sale Representative	1.4.2024 to 15.7.2024	81,000
	(b) —	Unemployed	16.7.2024 to 31.10.2024	—
	(c) GOOD HARVEST CO.	Senior Sale Representative	1.11.2024 to 31.3.2025	360,000
	Pension			
	Grand total (Including the income items in boxes 31, 32 and 33 below)			441,000

Refer to "Assessable Income" in the above examples.

- Put down the amount of actual expenses.
- Maximum deduction is \$100,000.
- Must exclude any amount which has been/will be reimbursed by the Employer or the Government.

(2)	Amount to be excluded from the grand total by reason of relating back of the amount in box 32 and / or exemption of income (Must also complete Section(s) 2 and / or 4 of the Appendix if the above item (2) is applicable.)			
(3)	I received income from a non-Hong Kong company for my employment or services rendered in Hong Kong.	No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	35
(4)	My employer(s) paid Salaries Tax for me.	No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	36

Refer to "Commission" in the above examples. This amount should be included in the "Grand total" income of \$441,000.

4.2 PLACE OF RESIDENCE PROVIDED by each employer or associated corporation during the year

Total value of ALL places of residence provided (must complete Section 5 of the Appendix) \$

4.3 DEDUCTIONS (Documentary evidence need NOT be submitted but should be retained for future examination.)

(1)	Outgoings and expenses Particulars	\$		38
(2)	Expenses of self-education paid for prescribed courses / examination fees paid to specified education providers or associations	\$	31,000	39
(3)	Approved charitable donations	\$	6,000	40
(4)	Mandatory contributions to recognized retirement schemes in the capacity of an employee	\$	1,005.00	41

4.4 ELECTION FOR JOINT ASSESSMENT

You and your spouse may elect for joint assessment if both of you have income assessable to Salaries Tax and either of your income (after deductions) is less than your individual allowances.

I and my spouse wish to elect for joint assessment under Salaries Tax if it would reduce our aggregate Salaries Tax liability. Yes

PART 5 PROFITS TAX

Did you have any sole proprietorship businesses (with / without business activities) during the year? ('✓' in the appropriate boxes in this part)

No  Go to Part 7 Yes  Complete items (1) to (13) in respect of each business. If any item from (3) to (9) is not applicable, state '0'. Complete Part 6 if applicable.

(1)	Name of business	(1) Tai Fu Co.	(2)	
(2)	Business Registration Number	2 3 4 5 6 7 8 9		43
(3)	Gross income (including turnover and other income)	\$ 2,540,000		44
(4)	Turnover	\$ 2,480,000		45
(5)	Gross profit / (loss)	\$ 360,000		46
(6)	Net profit / (loss) per accounts	\$ 240,000		47
(7)	Assessable profits / (Adjusted losses) before charitable donations	\$ 210,000		48
(8)	Approved charitable donations	\$ 0		49
(9)	Mandatory contributions to Mandatory Provident Fund Scheme in the capacity of a self-employed person (already deducted from assessable profits / adjusted losses in item (7) above)	\$ 7,950		50
(10)	This business is chargeable at two-tiered rates. If yes and the business had connected entities, complete Section 6 of the Appendix	Yes <input checked="" type="checkbox"/>		51
(11)	Had transactions for / with non-resident persons. If yes, complete Section 7 of the Appendix	Yes <input type="checkbox"/>		52
(12)	Had deduction claims for expenditure on research and development / environmental protection facilities / intellectual properties. If yes, complete Section 8 of the Appendix	Yes <input type="checkbox"/>		53
(13)	Claim profits tax concessions for profits derived from eligible intellectual property income. If yes, complete supplementary form SP5	Yes <input type="checkbox"/>		54

PART 6 DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE, 20AF, 20AX AND / OR 20AY OF THE INLAND REVENUE ORDINANCE

During the year, I had deemed assessable profits. (If yes, complete Section 9 of the Appendix) Yes

PART 7 PERSONAL ASSESSMENT

Do you wish to elect for Personal Assessment? ('✓' in the appropriate boxes in this part)

No  Go to remaining Parts of this return Yes  Complete this part as appropriate. Item (1) must be completed and ONLY choose either (1)(a) or (1)(b).

(1)	(a) I am eligible and wish to elect for Personal Assessment myself separately from my spouse; OR	Yes <input type="checkbox"/>		68
	(b) I am / my spouse is eligible to elect for Personal Assessment and both of us had income assessable under the Inland Revenue Ordinance during the year. We wish to elect for Personal Assessment jointly.	Yes <input checked="" type="checkbox"/>		69
(2)	Approved charitable donations NOT claimed under Parts 4 and 5	\$	0	70

If apply for exemption of income, refer to IRD website www.ird.gov.hk Tax information > Individuals > Application for Full / Partial Exemption of Income or Claim for Tax Credit under Salaries Tax.

- Must be a donation of money.
- Must not be less than \$100.
- Must be donated to tax-exempt charities.
- Amount deductible restricted to 35% of assessable income after allowable expenses and depreciation allowances.

- Enter the actual amount of mandatory contributions. - Maximum deduction is \$18,000.

To claim deduction of mortgage interest incurred in the production of letting income from property, LEE Tai Fu must elect Personal Assessment. The interest to be deducted cannot exceed the net assessable value of that individual property.

Example

- Turnover	\$2,480,000
Add: Sales of 2 machines	50,000
Bank interest income	10,000
GROSS INCOME	\$2,540,000

- Must attach accounts of Tai Fu Co because gross income exceeds \$2,000,000.

The maximum deduction is \$18,000. As LEE Tai Fu has claimed deduction of \$10,050 under Part 4 (Salaries Tax), he can only claim the remaining balance of \$7,950 under this Part.

- For no other connected entities elects two-tiered rates, the profits tax for Tai Fu Co. is calculated with the first \$2 million of assessable profits at tax rate of 7.5% and the profits above that amount will continue to be subject to tax rate of 15%.
- If the business has connected entities, complete section 6 of the Appendix.

- Single person or married person to elect for personal assessment (PA) separately from spouse, tick box 68.
- Elect PA jointly with spouse, tick box 69.
- Tick either box 68 or 69.



Documentary evidence need not be submitted with this return but should be retained for future examination.

**PART 8 DEDUCTION FOR INTEREST PAYMENTS / DOMESTIC RENTS**

EXCLUDE CENTS WHEN STATING AMOUNTS.

Claiming deduction for interest payments of property, complete Parts 8.1 to 8.4 and 8.6 as appropriate. Claiming deduction for domestic rents, complete Parts 8.1, 8.5 and 8.6 as appropriate.

Please refer to page 8 to 12 of "Guide to Tax Return - Individuals"

	Property 1	Property 2	Property 3
<b>8.1 Location of property</b> (This item must be completed in order to claim deduction for interest payments / domestic rents.)	<b>2/F, FLAT D, 8 YAN YAN RD, H.K.</b>	<b>8/F, FLAT A, 123 YUN TSZ ST., KLN</b>	<b>10/F, FLAT A, 1 CHING CHING ST., H.K.</b>
<b>8.2 DETAILS OF THE PROPERTIES - DEDUCTION FOR INTEREST PAYMENTS</b> in Parts 8.3 and 8.4 below			
(1) A loan has been obtained for acquiring the property and secured by a mortgage or charge.	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
(2) A re-mortgaged loan is involved. (If yes, must also complete Section 10 of the Appendix)	Yes <input type="checkbox"/> 71	Yes <input type="checkbox"/> 85	Yes <input type="checkbox"/> 99
(3) My share of ownership (%)	100 (%) 72	100 (%) 86	50 (%) 100
<b>8.3 DEDUCTION FOR INTEREST PAYMENTS TO PRODUCE RENTAL INCOME FROM PROPERTIES</b> Applicable if Personal Assessment is elected in Part 7.			
My share of interest payments to produce the rental income	\$ 75310 73	\$ 234567 87	\$ 101
<b>8.4 DEDUCTION FOR HOME LOAN INTEREST</b> Applicable if the property was used as your own residence.			
(1) (a) Total home loan interest payments	\$	\$	\$ 160,000
(b) My share of home loan interest payments	\$	\$	\$ 80000 102
(2) <b>SPOUSE NOMINATION</b> Applicable if your spouse had no chargeable income (Must also complete Part 12.1 if this item is applicable.)			
(a) I am nominated by my spouse to claim deduction for home loan interest paid by him / her.	Yes <input type="checkbox"/> 75	Yes <input type="checkbox"/> 89	Yes <input type="checkbox"/> 103
(b) My spouse's share of ownership (%)	(%) 76	(%) 90	(%) 104
(c) My spouse's share of home loan interest payments	\$	\$	\$ 105
(3) The property was occupied as my residence for the FULL YEAR.	Yes <input type="checkbox"/> 78	Yes <input type="checkbox"/> 92	Yes <input checked="" type="checkbox"/> 106
<b>8.5 DEDUCTION FOR DOMESTIC RENTS</b> (Note: The tenancy period must fall within this year of assessment)			
See Part 8.5 of the Guide for the conditions for claiming Domestic Rents Deduction and the amount of allowable deduction.			
(1) Tenancy starts from (Note)	Day Month Year 79	Day Month Year 93	Day Month Year 107
(2) Tenancy ends on (Note)	Day Month Year 80	Day Month Year 94	Day Month Year 108
(3) Number of tenants entered into the tenancy	81	95	109
(a) I am the tenant / a co-tenant	Yes <input type="checkbox"/> 82	Yes <input type="checkbox"/> 96	Yes <input type="checkbox"/> 110
(b) My spouse is the tenant / a co-tenant	Yes <input type="checkbox"/> 83	Yes <input type="checkbox"/> 97	Yes <input type="checkbox"/> 111
(4) Amount of domestic rents claimed	\$ 84	\$ 98	\$ 112
<b>8.6 ELECTION FOR USING THE HOME LOAN INTEREST / DOMESTIC RENTS ADDITIONAL DEDUCTION CEILING AMOUNT</b> Applicable if you and / or your spouse reside(s) with the child born on or after 25 October 2023 ("the Child")			
(1) I am eligible and wish to elect for using the home loan interest / domestic rents additional deduction ceiling amount. I reside with the Child in Hong Kong during the year (Enter '1' for a continuous period of not less than 6 months; or '2' for other cases)			1 113
(2) My spouse is eligible and wishes to elect for using the home loan interest / domestic rents additional deduction ceiling amount. My spouse resides with the Child in Hong Kong during the year (Enter '1' for a continuous period of not less than 6 months; or '2' for other cases)			1 114
(3) Particulars of the Child Name <b>LEE HO YAN</b> Date of birth <b>02042024</b>			115

**PART 9 QUALIFYING PREMIUMS PAID UNDER VOLUNTARY HEALTH INSURANCE SCHEME POLICY**

	Relative 1	Relative 2	Relative 3
(1) Qualifying premiums paid for self	\$ 8000 116		
(2) Qualifying premiums paid for specified relative(s):			
(a) Name	<b>YU MEI YAN</b>	<b>LEE HO</b>	<b>LEE HO OI</b>
(b) Hong Kong Identity (HKID) Card Number	G 2468012 117	B 1347895 124	( ) 131
(c) Date of birth	30061994 118	10011965 125	22042025 132
(d) Relationship with me / my spouse (Enter '1' for spouse; or '2' for child; or '3' for brother/sister; or '4' for parent; or '5' for grandparent)	1 119	5 126	2 133
(e) For child/brother/sister aged 18 or above (Note 1)	<input type="checkbox"/> 120	<input type="checkbox"/> 127	<input type="checkbox"/> 134
(f) For child/brother/sister under the age of 11 and not a HKID card holder, enter the HKID Card Number of a parent of that child/brother/sister	( ) 121	( ) 128	G 123456(7) 135
(g) For parent/grandparent under the age of 55, he/she was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year	No <input type="checkbox"/> Yes <input type="checkbox"/> 122	No <input type="checkbox"/> Yes <input type="checkbox"/> 129	No <input type="checkbox"/> Yes <input type="checkbox"/> 136
(h) Amount of premiums claimed	\$ 4000 123	\$ 2000 130	\$ 6000 137

**PART 10 DEDUCTION FOR EXPENSES ON ASSISTED REPRODUCTIVE SERVICES**

Expenses on assisted reproductive services \$ 138

- For the years of assessment up to 2023/24, the maximum deduction is \$100,000. Starting from the year of assessment 2024/25, if the prescribed conditions are met, apart from the aforementioned basic deduction, you may be allowed an additional deduction capped at the ceiling amount of \$20,000.  
As LEE Tai Fu & YU Mei Yan are co-owners, the maximum amount of basic and additional deductions allowable to each are \$50,000 and \$10,000 respectively.  
- YU Mei Yan cannot nominate LEE Tai Fu to claim the HLI paid by her because she had income chargeable to tax.  
- She should claim HLI in her own tax return.  
- The person eligible to claim home loan interest deduction must be the borrower who pay the interest, and also legal owner of the property.

- Put down your share of actual amount of mortgage interest paid.  
- Cannot claim deduction for repayment of principal sum.  
- For property at Yan Yan Rd, full amount of interest is allowed as it does not exceed the net assessable value i.e. 80% of \$113,457 = \$90,765.  
- For property at Yun Tsz St., interest deductible is restricted to net assessable value i.e. 80% of \$180,000 = \$144,000.

- Enter the domestic rents paid by you and/or your spouse as tenant from 1.4.2024 to 31.3.2025.  
- For the years of assessment 2022/23 and 2023/24, the maximum amount of basic deduction is \$100,000. Starting from the year of assessment 2024/25, if the prescribed conditions are met, apart from the basic deduction, you may be allowed an additional deduction capped at the ceiling amount of \$20,000.

- Enter the premiums paid by you/your spouse for the insured person.  
- Premiums already claimed in your spouse's return should be excluded.  
- Maximum deduction is \$8,000 per insured person.

- Enter the expenses paid by you and / or your spouse.  
- Expenses already claimed in your spouse's return should be excluded.  
- Maximum deduction is \$100,000.

- For deduction claims of home loan interest (including spouse nomination)/ domestic rents, you have to complete the relevant parts of parts 8.1 to 8.5.  
- If you and your spouse are both eligible and wish to use the additional deduction ceiling amount, you are also required to complete boxes 113, 114 and 115, and your spouse has to sign in Part 13 to indicate agreement.  
- If only you are eligible and wish to use the additional deduction ceiling amount, you are also required to complete boxes 113 and 115.  
- If only your spouse is eligible and wish to use the additional deduction ceiling amount, you are also required to complete boxes 114 and 115, and your spouse has to sign in Part 13 to indicate agreement.

LEE Tai Fu has child born on 1 April 2025 to the date of completion of tax return, he can provide details of the new born child in Part 12.2. IRD will grant child allowance and additional child allowance for the new born child when computing 2025/26 provisional tax. If the child is born after the submission of the return, LEE Tai Fu can apply for holding over of provisional tax upon receipt of the notice of assessment.

**Example:**  
The maximum aggregate amount of deduction for TVC and QAP is \$60,000.

	\$	\$
Total amount claimed		91,000
TVC	45,000	
QAP	<u>15,000</u>	<u>60,000</u>
Unallowed QAP		<u>31,000</u>

If you claim deductions of both qualifying annuity premiums (QAP) and tax deductible MPF Voluntary Contributions (TVC), TVC are to be firstly allowed and QAP are to be secondly allowed.

**Part 11 QUALIFYING ANNUITY PREMIUMS AND TAX DEDUCTIBLE MPF VOLUNTARY CONTRIBUTIONS ("TVC")**

(1) (a) I am the holder of a TVC account defined under the Mandatory Provident Fund Schemes Ordinance  Yes  No 139

(b) Tax deductible MPF voluntary contributions \$ **4 5 0 0 0** 140

(2) (a) Qualifying annuity premiums paid for self as annuitant and claimed by me \$ **2 6 0 0 0** 141

(b) Qualifying annuity premiums paid for spouse as annuitant and claimed by me \$ **2 0 0 0 0** 142

Taxpayer claiming Married Person's Allowance must complete box 143 or 144.

**Part 12 ALLOWANCES AND ELDERLY RESIDENTIAL CARE EXPENSES** ('✓' in the appropriate boxes in this part)  
This part is applicable only if you had income chargeable to Salaries Tax during the year or if you elect for Personal Assessment.

**12.1 MARRIED PERSON'S ALLOWANCE AND PERSONAL DISABILITY ALLOWANCE** (Please refer to page 13 and 14 of "Guide to Tax Return - Individuals")

(1) My spouse had income chargeable to Salaries Tax during the year.  Yes  No 143

(2) I was living apart from my spouse who did not have any income chargeable to Salaries Tax during the year. I have paid maintenance fees of \$ [ ] for his / her support during the year.  Yes  No 144

(3) I wish to claim disabled dependant allowance in respect of my spouse. (Note 2)  Yes  No 145

(4) I wish to claim personal disability allowance and I was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.  Yes  No 146

Though LEE Tai Kwai is over 18 years old, he is below 25 years old and is receiving full time education during the year. Either his brother LEE Tai Fu or his parents can claim the allowance.

LEE Tai Fu has to put down the names & HKIC No. of the parents of LEE Tai Kwai in part 12.2(6).

**12.2 CHILD ALLOWANCE AND DEPENDENT BROTHER OR DEPENDENT SISTER ALLOWANCE** (The child/brother/sister must be unmarried)  
For married taxpayers, all child allowances are to be claimed by the nominated spouse.

	Dependant 1	Dependant 2	Dependant 3
(1) Name	LEE HO OI	LEE HO YAN	LEE TAI KWAI
(2) Relationship (Enter '1' for child; or '2' for your / your spouse's brother / sister)	1	1	2
(3) Date of birth	2 2 0 4 2 0 2 5	0 2 0 4 2 0 2 4	2 5 0 4 1 9 9 9
(4) For dependant if aged 18 or above (Note 1)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(5) I wish to claim disabled dependant allowance in respect of the dependant (Note 2)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(6) Particulars of the parents of the dependent brother / sister:			
Name of Father	LEE HO	Hong Kong Identity Card Number <b>B 1 3 4 7 8 9 (5)</b>	
Name of Mother	CHAN SUK	Hong Kong Identity Card Number <b>B 6 5 8 4 5 5 (A)</b>	

Child allowance in respect of all the children must be claimed either by LEE Tai Fu or YU Mei Yan.

The name & HKIC No. of the dependant must be provided. The month and year of birth should be completed so as to ascertain if the dependant is 55 years old or over.

As LEE Ho reached the age of 60 during the year of assessment 2024/25, LEE Tai Fu will be granted Dependent Parent Allowance of \$50,000.

CHAN Suk reached the age of 55 but below 60, hence LEE Tai Fu will be granted Dependent Parent Allowance of \$25,000.

Full allowance will be granted in respect of CHAN Suk when computing the 2025/26 provisional tax.

**12.3 SINGLE PARENT ALLOWANCE** Applicable only if throughout the year you were single, divorced, widowed or married but living apart from your spouse. I had the sole or predominant care of my child / children mentioned in Part 12.2 above during the year. (Enter '1' for full year; or '2' for part of a year)  161

**12.4 DEPENDENT PARENT AND DEPENDENT GRANDPARENT ALLOWANCE AND ELDERLY RESIDENTIAL CARE EXPENSES**

	Dependant 1	Dependant 2	Dependant 3
(1) Name	LEE HO	CHAN SUK	WU YUK
(2) Hong Kong Identity Card Number	<b>B 1 3 4 7 8 9 (5)</b>	<b>B 6 5 8 4 5 5 (A)</b>	<b>A 0 1 0 2 0 3 (8)</b>
(3) Date of birth (enter month and year only)	0 1 1 9 6 5	0 3 1 9 6 6	0 8 1 9 4 0
(4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent)	1	1	2
(5) Claim for Dependent Parent / Grandparent Allowance:			
(a) The dependant was ordinarily resident in Hong Kong during the year.	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes 165	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes 173	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes 181
(b) The dependant resided with me continuously during the year without paying full cost. (Enter '1' for full year; or '2' for at least 6 months) OR I / my spouse contributed not less than \$12,000 in money towards the dependant's maintenance during the year.	<input type="checkbox"/> 1 <input checked="" type="checkbox"/> 2 166	<input type="checkbox"/> 1 <input checked="" type="checkbox"/> 2 174	<input type="checkbox"/> 1 <input type="checkbox"/> 2 182
(6) Claim for deduction for Elderly Residential Care Expenses:			
(a) Name of residential care home at which the dependant resided	Fook Lok Old Age Home		
(b) Residential care expenses paid by me / my spouse	\$ [ ] 168	\$ [ ] 176	\$ <b>5 0 0 0 0</b> 184
(7) I wish to claim disabled dependant allowance in respect of the dependant (Note 2)	<input type="checkbox"/> Yes <input type="checkbox"/> No 169	<input type="checkbox"/> Yes <input type="checkbox"/> No 177	<input type="checkbox"/> Yes <input type="checkbox"/> No 185

Must declare whether the dependant was ordinarily resident in HK. To qualify for the allowance, the dependant must be ordinarily resident in HK. Please refer to Guide to Tax Return - Individuals, Part 12.4.

**Part 13 DECLARATION** (Please refer to page 15 of "Guide to Tax Return - Individuals")

I declare that the information given in this return, its Appendix (if applicable), any required supplementary forms and other documents attached is true, correct and complete.

Date **22-5-2025** Signature *Lee Tai Fu*

If you were married for all or part of the year and (1) Have elected for Joint Assessment (in Part 4.4), Personal Assessment Jointly with your spouse (in Part 7), or (2) Have been nominated by your spouse to claim home loan interest deduction (in Part 8.4 (2)), or (3) Your spouse has elected to use the home loan interest / domestic rents additional deduction ceiling amount (in Part 8.6 (2)) your spouse must sign here to indicate agreement.

Spouse's Signature *M. Y. Yu*

[ Making an incorrect return or committing other offences under the Inland Revenue Ordinance may result in heavy penalties - See Part 13 of the Guide ]

Note 1: Enter '1' if aged 18 or above but under 25 and receiving full time education during the year; or '2' if aged 18 or above and incapacitated for work with disability during the year  
Note 2: The dependant was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year

Remember to sign here.

Only the net amount paid is deductible for tax purpose. The maximum allowable amount is \$100,000. The amount claimed should be net of any assistance received from the Social Welfare Department or from any other person / organisation.

Reference materials for year of assessment 2024/25.

(Parent)	born before 1/4/1965	age 60 or over
(Parent)	born before 1/4/1970	age 55 or over
(Child/brother or sister)	born after 1/4/2006	age 18 or below
(Child/brother or sister)	born after 1/4/1999	age 25 or below



This Appendix forms part of the Tax Return - Individuals (BIR60) and should be signed and submitted together with the tax return. If none of the sections in the Appendix is applicable, it is NOT necessary to send it back. If space is insufficient, provide additional information on a separate sheet.

Your File No. : 6 A 1 G 1 2 3 4 5 6 7 Year of Assessment : 2024 / 25 [Please complete as printed on page 1 of BIR60]

This Department will communicate with your representative regarding your tax affairs.

Section 1 AUTHORIZED REPRESENTATIVE (Complete only if you have appointed a representative. Such an appointment is NOT compulsory.) I hereby authorize CHAN TAI MAN & CO. (If different from the one previously appointed, insert '✓' in the box. [checked]) of (Address) Rm 118, Kwong Ming Comm Bldg, 3 Kwong Ming Road, HK to handle my tax affairs on my behalf.

Section 2 APPLICATION FOR A LUMP SUM INCLUDED UNDER PART 4.1 OF BIR60 TO BE RELATED BACK. Table with columns: Name of employer, Nature of payment, Amount (\$), Period to which payment relates, Date received Day / Month / Year, Amount to be related back to previous year(s) (\$).

Section 3 RELIEF CLAIMED UNDER DOUBLE TAXATION ARRANGEMENT(S) This section is only applicable if you are a person who is resident for tax purposes in Hong Kong (Hong Kong resident person). Were you a Hong Kong resident person during the year? ('✓' in the appropriate box) No [ ] Yes [ ]

Refer to page 4 of "Guide to Tax Return - Individuals" for different scenarios.

Section 4 APPLICATION FOR FULL / PARTIAL EXEMPTION OF INCOME INCLUDED UNDER PART 4.1 OF BIR60 (1) For a year of assessment beginning on or after 1/4/2018, section 8(1A)(c) does not apply to income derived by a person from services rendered in a territory which has made double taxation arrangement with Hong Kong. (2) If salaries tax concessions for eligible carried interest are applied, download supplementary form SP4 from Department's web site (www.ird.gov.hk/soleprop\_e) for completion.

If your sole proprietorship business stated in Part 5 of the Tax Return is chargeable at 2-tiered rates, and that business has connected entities, complete this section and Supplementary Form SP1.

Section 5 PLACE OF RESIDENCE PROVIDED by each employer or associated corporation during the year. Table with columns: Address, Nature (e.g. house, flat, serviced apartment, no. of rooms in hotel, etc.), Period provided, Name of my EMPLOYER or ASSOCIATED CORPORATION providing residence.

Section 6 CONNECTED ENTITIES OF THE BUSINESS THAT IS CHARGEABLE AT TWO-TIERED PROFITS TAX RATES Business Registration Number of the business chargeable at two-tiered profits tax rates (For a business with connected entities, no other connected entity elects two-tiered rates.) State the number of connected entities

**Section 7 NOTIFICATION OF TRANSACTIONS FOR / WITH NON-RESIDENT PERSONS**

(If you had more than 1 business transacted for / with non-resident persons, please report on a separate sheet.)

Business Registration Number of the business involved

During the basis period, did you:

(1) receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong?  No  Yes(2) pay or accrue any fees to a non-resident person in respect of professional services rendered, wholly or partly, in Hong Kong?  No  Yes

If yes, state the full amount of fees paid or accrued.

\$ **Section 8 DEDUCTION CLAIMS FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT / ENVIRONMENTAL PROTECTION FACILITIES / INTELLECTUAL PROPERTIES**

(If more than 1 business is involved, please report on a separate sheet.)

Business Registration Number of the business involved

(1) Deduction claimed for expenditure on research and development  
If deduction is claimed, download supplementary form SP2 from Department's web site (www.ird.gov.hk/soleprop\_e) for completion. \$ (2) Deduction claimed for expenditure incurred on environmental protection facilities  
(i) Expenditure on environmental protection installation  
If deduction for expenditure on energy efficient building installation is claimed, download supplementary form SP3 from Department's web site (www.ird.gov.hk/soleprop\_e) for completion. \$ (ii) Expenditure on environmental protection machinery \$ (iii) Expenditure on environment-friendly vehicles \$ (3) (i) Deduction claimed for expenditure on intellectual properties under section 16E and / or 16EA of the Inland Revenue Ordinance \$ (ii) State the nature of the intellectual properties (see Note) *Note:* Enter '1' for patent rights; '2' for rights to any know-how; '3' for copyrights; '4' for performer's economic rights; '5' for protected layout-design (topography) rights; '6' for protected plant variety rights; '7' for registered designs and '8' for registered trade marks. (If more than 1 kind of intellectual property is involved, please report on a separate sheet.)**Section 9 DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE, 20AF, 20AX AND / OR 20AY OF THE INLAND REVENUE ORDINANCE**Name and address of the non-resident person(s), special purpose vehicle, fund and special purpose entity (if applicable) Total amount of deemed assessable profits for the year computed in accordance with Schedule 15, 15A, 15C and/or 15D of the Inland Revenue Ordinance \$   
(Please attach a computation showing how the total amount of deemed assessable profits is calculated.)

Refer to page 17 of "Guide to Tax Return - Individuals" for details.

**Section 10 INTEREST PAYMENTS INVOLVING RE-MORTGAGED LOAN**

	Property 1	Property 2	Property 3
(1) Location of property	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Name of lending institution for the re-mortgaged loan	<input type="text"/>	<input type="text"/>	<input type="text"/>
(3) Amount of the re-mortgaged loan	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(4) Interest paid for the re-mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(5) Period covered by the interest in item (4) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>
(6) Date of redemption of the previous mortgaged loan	<input type="text"/> Day / <input type="text"/> Month / <input type="text"/> Year	<input type="text"/> Day / <input type="text"/> Month / <input type="text"/> Year	<input type="text"/> Day / <input type="text"/> Month / <input type="text"/> Year
(7) Balance of the previous mortgaged loan redeemed	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(8) Interest paid for the previous mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(9) Period covered by the interest in item (8) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>

Remember to sign here.

Date 22-5-2025 Name LEE TAI FU Signature Lee Tai Fu

- Unless specified in the relevant section, documentary evidence need NOT be submitted with the return but should be retained for future examination.
- You may visit [www.ird.gov.hk](http://www.ird.gov.hk) under 'Tax Information: Individuals' or scan the QR code on the left to obtain Allowances, Deductions and Tax Rate Table, to compute your tax liability, to read the Guide to Tax Return - Individuals and to obtain information on electronic filing of tax return.
- Please scan the QR code on the left for details of Extended Telephone Enquiry Service Hours.

Telephone Enquiry Service

1 8 7 8 0 2 2

Enquiry Service Hours: Monday to Friday (except Public Holidays)

8:15 a.m. to 12:30 p.m.  
1:30 p.m. to 5:30 p.m.

It is obligatory for you to supply the personal data as required by this return and any required supplementary forms. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your application/request/notification will not be accepted for processing. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

如需本附錄的中文版及 / 或「個別人士報稅表指南」的文本，請致電 (187 8022) 或傳真 (2877 1232) 與本局聯絡。

The Chinese version of this Appendix and/or hardcopy of the Guide to Tax Return - Individuals may be obtained by contacting this Department by phone (187 8022) or fax (2877 1232).



**SP1****SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS****- PERSON ELECTING FOR TWO-TIERED PROFITS TAX RATES**

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business elects to be chargeable at the two-tiered rates and the business had connected entities carrying on a trade, profession or business in Hong Kong for the subject year, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return (Note 1).

File No. 6   -         Business Registration No.        Year of Assessment Name of Business **SECTION 1 CONNECTED ENTITIES (Note 2)**

Complete list of connected entities carrying on a trade, profession or business in Hong Kong for the subject year:

Business Registration Number      Name of Connected Entities \_\_\_\_\_

Add 1 record

Add 10 records

Delete record(s) from

to

**SECTION 2 DECLARATION AND SIGNATURE (Note 3)**

I declare that:-

- (a) no other connected entities elect for the two-tiered rates;
- (b) the list of connected entities provided in section 1 is complete; and
- (c) to the best of my knowledge and belief all the particulars contained in this form are true, correct and complete.

Date \_\_\_\_\_ Name \_\_\_\_\_ Signature \_\_\_\_\_

## **NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP1**

1. You can refer to the Department's web site ([www.ird.gov.hk/eng/faq/2tr.htm](http://www.ird.gov.hk/eng/faq/2tr.htm)) for details of the two-tiered rates regime.
2. "Connected entity" refers to an entity as defined in section 14AAB of the Inland Revenue Ordinance (Cap. 112). You can refer to the Department's web site ([www.ird.gov.hk/eng/faq/2trexample\\_ce.htm](http://www.ird.gov.hk/eng/faq/2trexample_ce.htm)) for illustrative examples.
3. This supplementary form must be signed by the same person signing the tax return.



Save

Print

Reset

**SP2****SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS  
- EXPENDITURE ON RESEARCH & DEVELOPMENT ("R&D")**

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business incurred R&D expenditure, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.

File No. 6   -          Business Registration No.        Year of Assessment Name of Business Hong Kong Standard Industrial Classification Code (Note 1)      

<b>SECTION 1 R&amp;D EXPENDITURE</b>		HK\$
1.1	Type A expenditure (Note 2) <i>(also complete Table 1 on page 2)</i>	
1.2	Type B expenditure (Note 3) <i>(also complete Table 1 on page 2)</i>	

<b>SECTION 2 TRADING RECEIPTS / SALE PROCEEDS FROM INTELLECTUAL PROPERTY RIGHTS GENERATED FROM R&amp;D ACTIVITIES</b>		HK\$
2.1	Royalties from intellectual property rights generated from R&D activities <i>(also complete Table 2 on page 2)</i>	
2.2	Proceeds from sale of intellectual property rights generated from R&D activities <i>(also complete Table 2 on page 2)</i>	

**SECTION 3 DECLARATION AND SIGNATURE (Note 4)**

I declare that:-

- rights generated from R&D activities are fully vested in the taxpayer;
- the R&D activity was not undertaken for another person;
- the R&D expenditure was not met directly or indirectly by another person;
- the R&D expenditure was not incurred under an arrangement with a main purpose of obtaining a deduction or a greater deduction not entitled; and
- to the best of my knowledge and belief all the particulars contained in this form, including Tables 1 and 2 on page 2, are true, correct and complete.

Date \_\_\_\_\_ Name \_\_\_\_\_ Signature \_\_\_\_\_

**TABLE 1 R&D EXPENDITURE**

1(a)	1(b)	Type A expenditure					Type B expenditure			
		In-house R&D activity		Outsourced R&D activity			In-house R&D activity		Outsourced R&D activity	
		In Hong Kong	Outside Hong Kong	In Hong Kong	Outside Hong Kong	1(g)	1(h)	1(i)	1(j)	1(k)
		1(c)	1(d)	1(e)	1(f)					
Project name	R&D category (Note 5)	Amount (Note 6) HK\$	Amount (Note 7) HK\$	Amount (Note 8) HK\$	Amount (Note 9) HK\$	R&D institution (Note 10)	Expenditure on employees (Note 11) HK\$	Expenditure on consumable items (Note 12) HK\$	Amount (Note 13) HK\$	Designated local research institution (Note 14)
	▼									
	▼									
	▼									
	▼									
Sub-total										

If the code in column 1(g) is N001 or N002, provide the name of the R&D institution:

**TABLE 2 TRADING RECEIPTS/ SALE PROCEEDS FROM INTELLECTUAL PROPERTY RIGHTS GENERATED FROM R&D ACTIVITIES**

2(a)	2(b)	2(c)	2(d)
Short description of intellectual property right	Intellectual property right (Note 15)	Income nature (Note 16)	Amount HK\$
	▼	▼	
	▼	▼	
	▼	▼	

If the code in column 2(b) is IP8, state the nature of the intellectual property right:



## NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP2

1. State the 6-digit industry code of the Hong Kong Standard Industrial Classification (version 2) maintained by the Census and Statistics Department ("C&SD") for the principal business activity. For the index of industry codes, please refer to C&SD's web site ([www.censtatd.gov.hk](http://www.censtatd.gov.hk)). If the business has no activity during the basis period, state "000000" as the industry code.
2. Type A expenditure is an R&D expenditure other than a Type B expenditure and includes an interim Type A expenditure. For further details, see sections 6 and 8 of Schedule 45 to the Inland Revenue Ordinance (Cap. 112) ("IRO"). The figure in section 1.1 should be equal to the sum of the subtotals in columns 1(c), 1(d), 1(e) and 1(f) in Table 1.
3. Type B expenditure is an R&D expenditure falling within any of the following descriptions:
  - (a) a payment to a designated local research institution for a qualifying R&D activity related to your trade, profession or business;
  - (b) a payment to a designated local research institution which has, as an object, the undertaking of a qualifying R&D activity related to the class of trade, profession or business to which your trade, profession or business belongs, where the payment is used for pursuing that object;
  - (c) a qualifying expenditure related to your trade, professional or business.

Interim Type B expenditures and payments made to a local institution within 6 months prior to its being designated as a designated local research institution are also included. For further details, see section 10 of Schedule 45 to the IRO.

The figure in section 1.2 should be equal to the sum of the subtotals in columns 1(h), 1(i) and 1(j) in Table 1.

4. This supplementary form must be signed by the same person signing the tax return.
5. For each project, ONLY ONE R&D category should be selected from the table below. For example, if R&D category is Mathematics, fill in "1.1".

Code	R&D category
1.1	Mathematics
1.2	Computer and information sciences
1.3	Physical sciences
1.4	Chemical sciences
1.5	Earth and related environmental sciences
1.6	Biological sciences
1.7	Other natural sciences
2.1	Civil engineering
2.2	Electrical engineering, electronic engineering, information engineering
2.3	Mechanical engineering
2.4	Chemical engineering
2.5	Materials engineering
2.6	Medical engineering
2.7	Environmental engineering
2.8	Environmental biotechnology

Code	R&D category
2.9	Industrial biotechnology
2.10	Nano-technology
2.11	Other engineering and technologies
3.1	Basic medicine
3.2	Clinical medicine
3.3	Health sciences
3.4	Health biotechnology
3.5	Other medical sciences
4.1	Agriculture, forestry, and fisheries
4.2	Animal and dairy science
4.3	Veterinary science
4.4	Agricultural biotechnology
4.5	Other agricultural sciences
5.1	Feasibility study
5.2	Market, business or management research

6. Total amount of Type A expenditures for in-house R&D activities or qualifying R&D activities carried on in Hong Kong (e.g. capital expenditures on plant or machinery, fees paid to independent contractors for expert advice, etc).
7. Total amount of Type A expenditures for in-house R&D activities carried on outside Hong Kong.
8. Total amount of payments made to an R&D institution for an R&D activity carried on in Hong Kong.

9. Total amount of payments made to an R&D institution for an R&D activity carried on outside Hong Kong.
10. (a) If the R&D institution is a designated local research institution, fill in the code of the institution as listed in the web site of Innovation and Technology Commission ("ITC") ([www.itc.gov.hk/en/fund\\_app/dlri/list.html](http://www.itc.gov.hk/en/fund_app/dlri/list.html)). For example, if the R&D institution is The University of Hong Kong, fill in "D001".
- (b) If the R&D institution is not a designated local research institution,
- (i) fill in code "N001" for a local university or college and provide its name.
- (ii) fill in code "N002" for a university or college outside Hong Kong and provide its name.
11. Total amount of expenditures in relation to the employees engaged directly and actively in a qualifying R&D activity. For further details, see section 12 of Schedule 45 to the IRO. Fill in the actual amount incurred.
12. Total amount of expenditures on the consumable items used directly in a qualifying R&D activity. For further details, see section 12 of Schedule 45 to the IRO. Fill in the actual amount incurred.
13. Total amount of payments made to a designated local research institution for a qualifying R&D activity. Fill in the actual amount paid.
14. Select and fill in the code of the institution as listed in ITC's web site ([www.itc.gov.hk/en/fund\\_app/dlri/list.html](http://www.itc.gov.hk/en/fund_app/dlri/list.html)).
15. Select an appropriate type of intellectual property right from the table below and fill in the code. For example, if the intellectual property right generated from the R&D activities is a patent, fill in "IP1". In case code "IP8" is selected, also state the nature of the intellectual property right involved.

Code	Nature
IP1	Patent
IP2	Right to any know-how
IP3	Copyright material
IP4	Layout-design (topography) of an integrated circuit
IP5	Plant variety right
IP6	Design
IP7	Secret process or formula
IP8	Others

16. Select an appropriate type of income from the table below and fill in the code. For example, if the nature of income is royalties, fill in "R1".

Code	Nature
R1	Royalties
R2	Proceeds of sale of rights generated from the R&D activities

SP3

# SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS - DEDUCTION FOR EXPENDITURE ON ENERGY EFFICIENT BUILDING INSTALLATION (EEBI)

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business wishes to claim deduction for expenditure incurred on EEBI under the Hong Kong Energy Efficiency Registration Scheme for Buildings (HKEERSB) administered by the Electrical and Mechanical Services Department (EMSD), you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.



File No. 6   -

Business Registration No.

Year of Assessment

Name of Business

SECTION 1 EEBI EXPENDITURE RELATING TO:		HK\$
1.1	EEBI registered under the HKEERSB <i>(also complete section 3 and Table 1 on page 2)</i>	
1.2	Application for registration of EEBI under the HKEERSB being processed by the EMSD <i>(also complete section 2, section 3 and Table 2 on page 2) (Note 1)</i>	
1.3	Application for registration of EEBI under the HKEERSB not yet been made <i>(also complete section 2, section 3 and Table 3 on page 3) (Note 1)</i>	
1.4	Total	

## SECTION 2 UNDERTAKING *(tick the appropriate box)*

- We have applied for registration of the EEBI(s) in Table 2 under the HKEERSB and the application is being processed by the EMSD. We undertake to:
- 2.1 take all reasonable steps to complete the registration;
  - 2.2 inform the Department of the effective date and number of the HKEERSB certificate, once available; and
  - 2.3 notify the Department within **14 days** if the application is ceased, withdrawn or refused by the EMSD.
- We have not applied for registration of the EEBI(s) in Table 3 under the HKEERSB for the reason(s) stated therein. We undertake to:
- 2.4 apply for the registration once the BEAS certificate (Note 2) is obtained and/or the other issue(s) stated in Table 3 are resolved;
  - 2.5 take all reasonable steps to proceed with and complete the application;
  - 2.6 inform the Department of the date of application, EMSD's reference number, effective date and number of the HKEERSB certificate, once available; and
  - 2.7 notify the Department within **14 days** if the application is ceased, withdrawn or refused by the EMSD.

## SECTION 3 DECLARATION (Note 3)

I declare that to the best of my knowledge and belief all the particulars contained in this form, including Table 1, 2 or 3 on pages 2 and 3, are true, correct and complete.

Date \_\_\_\_\_ Name \_\_\_\_\_ Signature \_\_\_\_\_

**TABLE 1 EEBI REGISTERED UNDER THE HKEERSB**

Details of EEBI					HKEERSB certificate issued		
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Effective date	Certificate number
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
<b>Total</b>							

**TABLE 2 APPLICATION FOR REGISTRATION OF EEBI UNDER THE HKEERSB BEING PROCESSED BY THE EMSD**

Details of EEBI					Application being processed by the EMSD			
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Date of application	EMSD's reference number	Anticipated date of registration
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
<b>Total</b>								



**TABLE 3 APPLICATION FOR REGISTRATION OF EEBI UNDER THE HKEERSB NOT YET BEEN MADE**

Details of EEBI					Reason(s) for having not applied for the registration					
					BEAS certificate (Note 2) to be obtained					Others (Please specify)
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Type of standard (Note 7)	Date of application	Anticipated date of application	Provisional rating (if available)	
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4		<input type="text"/>	<i>(tick the appropriate box)</i>			
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4		<input type="text"/>				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>				
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4		<input type="text"/>				
<b>Total</b>										

### NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP3

1. For those EEIBs which have not yet been registered under the HKEERSB, a taxpayer may claim deduction for the relevant capital expenditure incurred in the year of assessment if all the required information in this supplementary form, including Table 2 or 3, are provided.
2. “BEAS certificate” refers to a certificate issued for the building/premises installed with EEBI(s) showing their compliance with the assessment standards under the building environmental assessment system.
3. This supplementary form must be signed by the same person signing the tax return.
4. Select and fill in the code(s) of the most appropriate type(s) of building (up to a maximum of 2) as listed in the table below.

Code	Type of building
3.1	Office
3.2	Residential
3.3	Industrial
3.4	Hotel
3.5	Shopping complex
3.6	Education
3.7	Indoor sports complex
3.8	Others (Please specify)

5. Select and fill in the code of ONE category as listed in the table below.

Code	Category
4.1	New building – Under construction
4.2	New building – Construction completed
4.3	Existing building
4.4	Retrofitting works

6. Select and fill in the code(s) of the type(s) of EEBI as listed in the table below.

Code	Type of EEBI
5.1	Lighting installation
5.2	Air-conditioning installation
5.3	Electrical installation
5.4	Lift and escalator installations

7. Select and fill in the code and the required details of ONE type of standard as listed in the table below.

Code	Type of standard
	BEAM Plus Standard (Note 8) –
6.1	New Buildings Version ____ (Please specify)
6.2	Existing Buildings Version ____ (Please specify) (Comprehensive/Selective) (Please specify)
6.3	Interiors Version ____ (Please specify)
6.4	Other standard (Note 9) (Please specify)

8. “BEAM Plus” refers to the BEAM Plus Assessment System managed by the Hong Kong Green Building Council.
9. “Other standard” refers to other internationally recognized building environmental assessment systems that include but not limited to:
  - (a) the United States Green Building Council’s Leadership in Energy and Environmental Design for Building Design and Construction, Interior Design and Construction, or Building Operations and Maintenance; and
  - (b) China’s GB/T 50378 – Assessment Standard for Green Building or T/CBDA2 – Assessment Standard for Green Interior Decoration.

**SP4****SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS****- SALARIES TAX CONCESSIONS FOR ELIGIBLE CARRIED INTEREST**

(applicable for year of assessment 2020/21 and subsequent years)

This supplementary form is part of the Tax Return – Individuals. If you wish to claim salaries tax concessions for eligible carried interest, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.

File No. 6   -        Year of Assessment **SECTION 1 CRITERIA OF QUALIFYING EMPLOYEE (Note 1)**

1.1	Whether you were employed by a qualifying person (Note 2) or an associated corporation or associated partnership (Note 3) of a qualifying person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
1.2	Whether your assessable income was accrued to you from the employment in section 1.1 above under which investment management services were provided by you for, or on behalf of, the qualifying person for a certified investment fund (Note 4) [tick "yes" if the result of the application for certification is still pending] or a specified entity (Note 5)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
1.3	Whether the amount of carried interest under the present claim for salaries tax concessions was accrued to you from the employment in section 1.1 and paid out of the carried interest received by, or accrued to, the qualifying person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

**SECTION 2 DETAILS OF ELIGIBLE CARRIED INTEREST CLAIMED (Note 6)**

2.1	Total amount of carried interest claimed for salaries tax concessions	HK\$ _____
1.	(a) Name of Qualifying Person	
	(b) Business Registration Number (if known)	<input type="text"/>
	(c) Amount of carried interest accrued from this Qualifying Person to which salaries tax concessions is applied for	HK\$ _____
(d)	Whether the qualifying person has claimed or intends to claim profits tax concessions in respect of the carried interest out of which the amount of carried interest under the present claim was accrued to you?	Yes <input type="checkbox"/> No <input type="checkbox"/>

to

**SECTION 3 DECLARATION AND SIGNATURE (Note 7)**

I declare that to the best of my knowledge and belief all the particulars contained in this form are true, correct and complete.

Date \_\_\_\_\_ Name \_\_\_\_\_ Signature \_\_\_\_\_

## NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP4

1. “Qualifying employee”, as defined in section 8(4) of Schedule 16D to the Inland Revenue Ordinance (IRO), means an individual who satisfies both of the following conditions:
  - (a) the individual is employed by a qualifying person (see Note 2) or an associated corporation/associated partnership (see Note 3) of a qualifying person, if the associated corporation/associated partnership carries on a business in Hong Kong; and
  - (b) the individual is carrying out duties of the employment by providing investment management services in Hong Kong for, or on behalf of, the qualifying person.
2. “Qualifying person” is defined in section 4(3) of Schedule 16D to the IRO.
3. “Associated corporation” and “associated partnership” are defined in section 1 of Schedule 16D to the IRO.
4. “Certified investment fund”, as defined in section 2 of Schedule 16D to the IRO, means a fund within the meaning of section 20AM that is certified by the Monetary Authority to be in compliance with the criteria for certification published by the Monetary Authority.
5. “Specified entity” , as defined in section 2 of Schedule 16D to the IRO, means The Innovation and Technology Venture Fund Corporation incorporated under the Companies Ordinance (Cap. 622).
6. “Eligible carried interest”, as defined in section 3 of Schedule 16D to the IRO, is a sum received by, or accrued to, a person by way of profit-related return from the provision of investment management services by the person for a certified investment fund (see Note 4) or a specified entity (see Note 5).
7. This supplementary form must be signed by the same person signing the tax return.
8. All amounts must be shown in HK dollars (excluding cents). You may visit [www.ird.gov.hk/eng/tax/ind\\_stp.htm](http://www.ird.gov.hk/eng/tax/ind_stp.htm) to check the average exchange rates of major currencies for Salaries Tax purposes.



**SP5**

**SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS  
- TAX CONCESSIONS FOR INTELLECTUAL PROPERTY INCOME**

(applicable for year of assessment 2023/24 and subsequent years)

This supplementary form is part of the Tax Return – Individuals. If the business was an eligible person (Notes 1 and 3), derived eligible IP income (Note 5) from eligible intellectual property (Note 4) during the year of assessment, and wishes to elect (for the year of assessment) or has elected (for any preceding year of assessment) (Note 15) for tax concessions in respect of eligible IP income (Note 2) under Schedule 17FD to the Inland Revenue Ordinance (Cap. 112) (“IRO”) OR the eligible person had any concessionary portion of assessable profits from eligible IP income subject to the concessionary tax rate for a preceding year of assessment that should be regarded as a trading receipt for the year of assessment upon occurrence of certain circumstances (Note 17), you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.

File No. 6   -

Business Registration No.

Year of Assessment

Name of Business

**SECTION 1 BASIS PERIOD (Note 18)**

From         To          
(day/month/year) (day/month/year)

**SECTION 2 DETAILS OF ELIGIBLE IP INCOME AND CONCESSIONARY PORTIONS OF ASSESSABLE PROFITS**

- 2.1 Did the eligible person derive any eligible IP income (Note 5) from eligible intellectual property (Note 4) in the basis period? Yes  No   
*(Skip sections 2.2, 2.3, 2.4 and 3 if your answer to section 2.1 is “No”)*
- 2.2 Amounts of the following eligible IP income (Note 5) derived in the basis period:
  - (a) income derived from the use of eligible intellectual property (Note 5(a)) HK\$ \_\_\_\_\_
  - (b) income derived from the sale of eligible intellectual property HK\$ \_\_\_\_\_
  - (c) embedded IP income (Note 5(c)) HK\$ \_\_\_\_\_
  - (d) insurance, damages or compensation derived in relation to eligible intellectual property HK\$ \_\_\_\_\_
- 2.3 In relation to the eligible IP income stated in section 2.2,
  - (a) total amount of assessable profits derived (Note 19) HK\$ \_\_\_\_\_
  - (b) total amount of adjusted losses sustained (Note 19) HK\$ \_\_\_\_\_
- 2.4
  - (a) In relation to the assessable profits stated in section 2.3(a), total amount of concessionary portions of assessable profits derived (Note 20) HK\$ \_\_\_\_\_
  - (b) In relation to the adjusted losses stated in section 2.3(b), total amount of concessionary portions of adjusted losses sustained (Note 20) HK\$ \_\_\_\_\_
- 2.5 Did any of the circumstances referred to in Note 17 occur in the year of assessment such that any concessionary portion of assessable profits from eligible IP income subject to the concessionary tax rate for a preceding year of assessment should be regarded as a trading receipt for the year of assessment? Yes  No   
*(Skip section 4 if your answer to section 2.5 is “No”)*

File No.:

Year of Assessment:

**SECTION 3 DETAILS OF ELIGIBLE INTELLECTUAL PROPERTY IN RESPECT OF WHICH TAX CONCESSIONS ARE CLAIMED**

3.1 Number of eligible intellectual properties (**Note 21**) from which the concessionary portions of assessable profits or adjusted losses stated in section 2.4 were derived or sustained. \_\_\_\_\_

3.2 Eligible intellectual property 1

- (a) Name of the eligible intellectual property \_\_\_\_\_
- (b) Nature of the eligible intellectual property (tick the appropriate box(es))
- Patent (Notes 7 and 10)
- Standard patent (O) granted
- Standard patent (R) granted
- Short-term patent granted
- Application for standard patent (O)
- Application for standard patent (R)
- Application for short-term patent
- Plant variety right (Note 8)
- Plant variety right granted
- Application for plant variety right
- Copyright subsisting in software (Note 4(c))
- (c) Jurisdiction in which the application was made or the patent/right was granted in respect of the eligible intellectual property (*tick the appropriate box*)
- Hong Kong
- outside Hong Kong, please state: \_\_\_\_\_
- (d) Date of filing of application (Note 11) 

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 day/month/year
- (e) Date of grant (Note 12) 

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 day/month/year
- (f) Reference number of the eligible intellectual property (**Note 13**) \_\_\_\_\_
- (g) In what capacity the eligible person was entitled to derive eligible IP income from the eligible intellectual property in the year of assessment? (*tick the appropriate box*)
- Owner
- Licensee
- Others, please state: \_\_\_\_\_
- (h) Was the eligible intellectual property generated from research and development ("R&D") activities (Note 6)? Yes  No
- (i) Eligible IP income (Note 5) derived from the eligible intellectual property HK\$ \_\_\_\_\_
- (j) In relation to the eligible IP income included in section 3.2(i),
- (i) amount of assessable profits derived (Note 22) HK\$ \_\_\_\_\_
- (ii) amount of adjusted loss sustained (Note 22) HK\$ \_\_\_\_\_
- (k) Was the 3-year transitional arrangement provided in section 23 of Schedule 17FD to the IRO adopted for ascertaining the R&D fraction (Note 24)? Yes  No

Save

Print

Reset

File No.:

Year of Assessment:

	(l)	In case your answer to section 3.2(k) is "No", provide the following information for computing the R&D fraction in respect of the eligible intellectual property:	
	(i)	Eligible R&D expenditure (Note 25) incurred in respect of the eligible intellectual property	HK\$ _____
	(ii)	Non-eligible expenditure (Note 29) incurred in respect of the eligible intellectual property	HK\$ _____
	(iii)	R&D fraction (Note 30)	_____ %
	(m) (i)	In relation to the assessable profits stated in section 3.2(j)(i), amount of concessionary portion of assessable profits derived (Note 23)	HK\$ _____
	(ii)	In relation to the adjusted loss stated in section 3.2(j)(ii), amount of concessionary portion of adjusted loss sustained (Note 23)	HK\$ _____
3.3		In case your answer to section 3.2(k) in respect of the eligible intellectual property is "Yes", provide the following information for computing the R&D fraction based on the transitional arrangement:	
	(a)	Eligible R&D expenditure incurred for any intellectual property during a period of 3 years ending on the last day of the basis period ("3-Year Period").	HK\$ _____
	(b)	Non-eligible expenditure incurred for any intellectual property during the 3-Year Period.	HK\$ _____
	(c)	R&D fraction under the transitional arrangement	_____ %

**SECTION 4 CONCESSIONARY PORTIONS OF ASSESSABLE PROFITS BEING REGARDED AS TRADING RECEIPTS UNDER CERTAIN CIRCUMSTANCES (Note 17)**

*(Only applicable if any of the circumstances referred to in Note 17 occurred in the year of assessment)*

4.1	Number of eligible intellectual properties from which concessionary portions of assessable profits were subject to the concessionary tax rate for preceding years of assessment	_____
4.2	In relation to the eligible intellectual properties included in section 4.1, the total amount being regarded as trading receipts for the year of assessment (Note 36)	
	(a) total amount of concessionary portions of assessable profits	HK\$ _____
	(b) total amount of concessionary portions of adjusted losses	HK\$ _____
4.3	Has Table A been completed?	Yes <input type="checkbox"/> No <input type="checkbox"/>

**SECTION 5 DECLARATION AND SIGNATURE (Note 37)**

I declare that to the best of my knowledge and belief all the particulars contained in this form, including Table A on page 4, are true, correct and complete.

Date \_\_\_\_\_ Name \_\_\_\_\_ Signature \_\_\_\_\_

File No.:

Year of Assessment:

<b>TABLE A DETAILS OF CONCESSIONARY PORTIONS OF ASSESSABLE PROFITS BEING REGARDED AS TRADING RECEIPTS UNDER CERTAIN CIRCUMSTANCES</b> (Note 17)									
No.	Name of eligible intellectual property	Nature of eligible intellectual property	Reference number of eligible intellectual property	Circumstance giving rise to tax treatment	First claim (Year of Assessment)	Last claim (Year of Assessment)	Total number of years of assessment	Total concessionary portions of assessable profits	Total concessionary portions of adjusted losses
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	(Note 31)	(Note 31)	(Note 31)	(Note 17)	(Note 32)	(Note 33)	(Note 34)	(Note 35)	(Note 35)
					From	To		(HK\$)	(HK\$)
[1]									
							TOTAL		



## NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP5

1. You are required to complete this form for submission together with the Tax Return - Individuals if:
  - (a) you wish to make an election (Note 15) for the tax concessions (Note 2) under Schedule 17FD to the Inland Revenue Ordinance (Cap. 112) (“IRO”) in respect of an eligible intellectual property from which the eligible IP income (Note 5) was derived in the basis period;
  - (b) you have made an election for the tax concessions for eligible IP income under Schedule 17FD in respect of an eligible intellectual property in a preceding year of assessment and eligible IP income was derived from that eligible intellectual property in the basis period; or
  - (c) any of the circumstances referred to in Note 17 occurred in the basis period in respect of the eligible intellectual property concerned.
2. The tax concessions apply to eligible IP income derived from an eligible intellectual property in a year of assessment beginning on or after 1 April 2023. Upon the making of a valid election (Note 15) in respect of an eligible intellectual property (Note 4), the concessionary portion of assessable profits from eligible IP income (Note 23) derived from the eligible intellectual property in a year of assessment would be taxed at the concessionary tax rate of 5%.
3. “Eligible person” means a person who is entitled to derive eligible IP income (Note 5) from an eligible intellectual property (Note 4).
4. “Eligible intellectual property” means any of the following intellectual property that is generated from a research and development (“R&D”) activity (Note 6):
  - (a) an eligible patent (Note 7);
  - (b) an eligible plant variety right (Note 8);
  - (c) a copyright subsisting in software under the Copyright Ordinance (Cap. 528) or under the law of any place outside Hong Kong.
5. “Eligible IP income” means an income of any one or more of the following descriptions:
  - (a) income derived from an eligible intellectual property in respect of (i) the exhibition or use of, or a right to exhibit or use, (whether in or outside Hong Kong) the property; or (ii) the imparting of, or undertaking to impart, knowledge directly or indirectly connected with the use (whether in or outside Hong Kong) of the property;
  - (b) income derived from the sale of an eligible intellectual property;
  - (c) if the price of a sale of a product or service includes an amount that is attributable to an eligible intellectual property — such portion of the income from that sale as, on a just and reasonable basis, is attributable to the value of the property (“embedded IP income”). For the purpose of ascertaining the embedded IP income, the income attributed to the eligible intellectual property is to be calculated in the way that best secures consistency with the requirements and guidance in the “OECD rules” as defined in section 7(3) of Schedule 17FD to the IRO; and
  - (d) amount of insurance, damages or compensation derived in relation to an eligible intellectual property.
6. An R&D activity is –
  - (a) an activity in the fields of natural or applied science to extend knowledge;
  - (b) a systematic, investigative or experimental activity carried on for the purposes of any feasibility study or in relation to any market, business or management research;
  - (c) an original and planned investigation carried on with the prospect of gaining new scientific or technical knowledge and understanding; or
  - (d) the application of research findings or other knowledge to a plan or design for producing or introducing new or substantially improved materials, devices, products, processes, systems or services before they are commercially produced or used.
7. An eligible patent is –
  - (a) a patent granted under the Patents Ordinance (Cap. 514) (“Cap. 514”) or by a patent office (Note 9) of any place outside Hong Kong, and if the date of filing (Note 11) of the application for the patent is on or after the specified date (Note 14), the patent is not a standard patent (R) (Note 10). A reference to a patent granted by a patent office of a place outside Hong Kong includes the registration of a utility model by the patent office, and a utility certificate and an inventor’s certificate issued by the patent office; or

- (b) a patent application made under Cap. 514 or filed with a patent office (Note 9) of any place outside Hong Kong, and if the date of filing (Note 11) of the patent application is on or after the specified date (Note 14), the application is not a standard patent (R) application (Note 10). If a patent application is an international application, the reference to the patent application filed with a patent office of any place outside Hong Kong is a reference to the patent application having validly entered its national phase in the patent office in which the national phase is entered.
8. An eligible plant variety right is –
- (a) a right granted under the Plant Varieties Protection Ordinance (Cap. 490) (“Cap. 490”) or a corresponding right subsisted under the law of any place outside Hong Kong; or
  - (b) an application as defined by section 2 of Cap. 490 or a corresponding application subsisted under the law of any place outside Hong Kong.
9. “Patent office”, in relation to a place outside Hong Kong, means a competent authority in that place that receives or processes patent applications, or grants patents.
10. (a) Pursuant to section 1(1) of Schedule 17FD to the IRO, “application for a standard patent (R)” and “standard patent (R) application” have the meaning given by section 3 of Cap. 514.
- (b) Pursuant to section 1(2) of Schedule 17FD to the IRO, the following expressions have the meanings given by section 2(1) of Cap. 514:
- (i) application for a short-term patent and short-term patent application;
  - (ii) application for a standard patent (O) and standard patent (O) application;
  - (iii) international application;
  - (iv) Patent Cooperation Treaty;
  - (v) short-term patent;
  - (vi) standard patent (O);
  - (vii) standard patent (R);
  - (viii) substantive examination.
11. For a patent, “date of filing” has its meaning given by section 1(1) of Schedule 17FD to the IRO:
- (a) in relation to a patent application filed with, or a patent granted by, a patent office of any place outside Hong Kong –
    - (i) if the patent application, or the application for the patent, is an international application that has validly entered its national phase in a patent office — the international filing date accorded to the international application for the purposes of Article 11 of the Patent Cooperation Treaty; or
    - (ii) in any other case — the date of filing accorded to the patent application, or the application for the patent, by the patent office with which the application is filed;
  - (b) in relation to a standard patent (R) application or a standard patent (R) (Note 10) –
    - (i) if the corresponding designated patent application within the meaning of section 4(2)(b) of Cap. 514 is an international application that has validly entered its national phase in the corresponding designated patent office — the international filing date accorded to the international application for the purposes of Article 11 of the Patent Cooperation Treaty; or
    - (ii) in any other case — the date of filing of the corresponding designated patent application for a standard patent (R) application; or the deemed date of filing (within the meaning of section 38 of Cap. 514) of the application for a standard patent (R);
  - (c) in relation to a standard patent (O) application or a standard patent (O) (Note 10) — the date of filing accorded under section 37M(2) or 37Z(2) of Cap. 514 to the standard patent (O) application or application for the standard patent (O); or
  - (d) in relation to a short-term patent application or a short-term patent (Note 10) –
    - (i) for a short-term patent application or an application for a short-term patent based on an international application designating the People’s Republic of China (“PRC”) that has entered its national phase in the PRC — the international filing date referred to in section 125(5) of Cap. 514 that is deemed to be the date of filing of the short-term patent application or application for the short-term patent; or
    - (ii) in any other case — the date of filing accorded under section 114(2) or 116 of Cap. 514 to the short-term patent application or application for the short-term patent.

For a plant variety right, please input the date of filing of the application as defined in section 2 of Cap. 490 or the corresponding application subsisted under the law of any place outside Hong Kong in respect of the right. For a copyright subsisting in software, please input the date on which the work was reduced to a material form (i.e. recorded in writing or in some other way such as on a disk or saved on a computer).

12. For a patent or a plant variety right granted, please input the date of registration or grant of the patent or the right in section 3.2(e). For an application for a patent or a plant variety right, please input “99/99/9999”. For a copyright subsisting in software, please input the date of filing of application of the copyright in section 3.2(d).
13. For a patent or a plant variety right granted, please input the registration number or grant number of the patent or the right in section 3.2(f). For an application for a patent or a plant variety right, please input the application number in respect of the application filed with the Intellectual Property Department or the Agriculture, Fisheries and Conservation Department in Hong Kong, or any equivalent authority outside Hong Kong. For a copyright subsisting in software, please input “NA”.
14. “Specified date” means the date of expiry of a period of 24 months after the commencement date of the Inland Revenue (Amendment) (Tax Concessions for Intellectual Property Income) Ordinance 2024 (17 of 2024 ) (i.e. 5 July 2026 ).
15. To claim tax concessions for the concessionary portion of the assessable profits from an eligible intellectual property (Note 4), an irrevocable election in respect of the eligible intellectual property has to be made in writing. An election in respect of certain types of eligible intellectual properties is subject to the following further specifications and/or requirements:
  - (a) for a granted patent and a divisional patent application (Note 16), if an election has been made in respect of an eligible patent that is a patent application (original patent application), the election is to be regarded as having also been made in respect of:
    - (i) the patents granted in pursuance of the original patent application; and
    - (ii) the divisional patent applications of the original patent application and the patents granted in pursuance of such divisional patent applications;
  - (b) for an eligible patent that is not a standard patent (O), a standard patent (O) application, a short-term patent or a short-term patent application (Note 10), and the date of filing of which is on or after the specified date (Note 14), an election is not valid unless there is a corresponding local patent as defined in section 6(3) and (4) of Schedule 17FD to the IRO; or
  - (c) for an eligible plant variety right that is neither a grant nor an application as defined by section 2 of Cap. 490, and the date of filing of which is on or after the specified date (Note 14), an election is not valid unless there is a corresponding local plant variety right as defined in section 6(3) and (5) of Schedule 17FD to the IRO.
16. “Divisional patent application” means –
  - (a) in relation to a patent application made under Cap. 514:
    - (i) a request to enter a record of a divisional patent application filed under section 22(1) of Cap. 514 for a standard patent (R) application;
    - (ii) a divisional standard patent (O) application filed under section 37Z of Cap. 514 for a standard patent (O) application; or
    - (iii) a divisional short-term patent application filed under section 116 of Cap. 514 for a short-term patent application; or
  - (b) in relation to a patent application filed with a patent office of any place outside Hong Kong, an application for a divisional patent filed under the law, instruments or rules of the patent office applicable to that application.A reference to a divisional patent application includes all subsequent divisional patent applications in respect of that application.
17. Upon occurrence of any of the following circumstances in relation to an eligible intellectual property in the year of assessment (“relevant year”), all concessionary portions of the assessable profits from the eligible IP income subject to the concessionary tax rate for the preceding years of assessment are to be regarded as trading receipts for the relevant year:
  - (a) The eligible patent that is a patent is unconditionally revoked;
  - (b) The eligible patent that is a patent application is abandoned, refused or withdrawn;
  - (c) The eligible plant variety right that is a right mentioned in Note 8(a) above is cancelled or no longer subsists;
  - (d) The eligible plant variety right that is an application mentioned in Note 8(b) above lapses, is declined or withdrawn, or no longer subsists; and
  - (e) In relation to an eligible patent or an eligible plant variety right of which the date of filing (Note 11) is on or after the specified date (Note 14), the conditions specified in section 19 of Schedule 17FD to the IRO have not been met.

If any of the above circumstances occurred in the relevant year, Table A should be completed to provide details of the eligible intellectual property concerned. Details of up to 25 eligible intellectual properties can be provided in Table A. In case there are more than 25 eligible intellectual properties, please provide details of the remaining eligible intellectual properties in the same format on a separate sheet. In the separate sheet, please add your file number, year of assessment concerned and a remark “Additional” and sign at the bottom of the sheet.

18. The basis period must be the same as the relevant business.
19. An adjusted loss from an eligible intellectual property should not be set off against the assessable profits derived from another eligible intellectual property. The aggregate assessable profits from eligible IP income in respect of all eligible intellectual properties with assessable profits computed in accordance with the formula mentioned in Note 22 for the year of assessment should be input in section 2.3(a). Similarly, the aggregate adjusted losses from eligible IP income in respect of all eligible intellectual properties with adjusted losses should be input in section 2.3(b).
20. The aggregate concessionary portions of assessable profits (or adjusted losses, as the case may be) from eligible IP income in respect of all eligible intellectual properties computed in accordance with the formula mentioned in Note 23.
21. The definition of “eligible intellectual property” is provided in Note 4. The number of eligible intellectual properties can be counted in terms of the number of groups or collections of eligible intellectual properties covering the same invention or similar technical content. You are required to provide details in section 3.2 in respect of each eligible intellectual property covered in section 3.1. Details of up to 25 eligible intellectual properties can be provided in this form. In case there are more than 25 eligible intellectual properties, please provide details of the remaining eligible intellectual properties in the same format on a separate sheet. In the separate sheet, please add your file number, year of assessment concerned and a remark “Additional” and sign at the bottom of the sheet.
22. The assessable profits from eligible IP income are computed in accordance with the following formula:

$$I = A - B - C + D$$

Where:	I	means the assessable profits from the eligible IP income;
	A	means the eligible IP income;
	B	means the outgoings and expenses to the extent that they are incurred during the basis period for the year of assessment (“relevant basis period”) to produce A;
	C	means the allowances allowed under Part 6 of the IRO (depreciation, etc.), to the extent that the relevant assets counted for the allowances are used during the relevant basis period to produce A; and
	D	means the balancing charge to be made under Part 6 of the IRO, to the extent that the relevant assets counted for the balancing charge are used during the relevant basis period to produce A.

If the result of the above computation is a positive value (i.e. assessable profits), input the amount in section 3.2(j)(i) and “0” in section 3.2(j)(ii). If the result is a negative value (i.e. adjusted loss), input “0” in section 3.2(j)(i) and the amount in section 3.2(j)(ii).

23. The concessionary portion of assessable profits from eligible IP income is chargeable at the concessionary tax rate (i.e. 5% as specified under section 3(3) of Schedule 17FD to the IRO) and is computed in accordance with the following formula:

$$P = I \times F$$

Where:	P	means the concessionary portion;
	I	means the assessable profits from the eligible IP income; and
	F	means the R&D fraction applicable to those assessable profits.

The concessionary portion of an adjusted loss is computed on the same basis.

24. Where an eligible IP income accrues to an eligible person during the period from the first day of the eligible person’s basis period for the year of assessment 2023/24 to the last day of the eligible person’s basis period for the year of assessment 2025/26 and that eligible person has insufficient records to track and trace the R&D expenditure in respect of the eligible intellectual property involved, the transitional arrangement provided in section 23 of Schedule 17FD to the IRO may be adopted for ascertaining the R&D fraction (Note 30). That is, the amounts of eligible R&D expenditure (Note 25) and non-eligible expenditure (Note 29) in the formula for calculating the R&D fraction would be the respective amounts for any intellectual property of the eligible person during a period of 3 years ending on the last day of its basis period for the year of assessment during which the eligible IP income accrues.



25. "Eligible R&D expenditure" ("EE") means any expenditure (including capital expenditure) incurred by an eligible person during the specified period (Note 26) for an R&D activity that is connected to the eligible intellectual property to which the eligible IP income relates ("subject intellectual property") and is carried out:
- (a) by the eligible person;
  - (b) on behalf of the eligible person by a non-associated person (Note 27); or
  - (c) in Hong Kong on behalf of the eligible person by its associated person who is a Hong Kong resident person (Note 28).

EE does not include interest payments, payments for any land or building, or for any alteration, addition or extension to any building; and any expenditure for obtaining the subject intellectual property or any right in respect of the property from another person. For details, please refer to section 13 of Schedule 17FD to the IRO.

26. "Specified period", in relation to an eligible person to whom any eligible IP income accrues, means the period beginning on 1 April 2023 or on an earlier date elected by the eligible person; and ending on the last day of the eligible person's basis period for the year of assessment during which the income accrues.

27. For the purposes of Schedule 17FD to the IRO, a person is to be regarded as associated with another person if, as between them, the participation condition is met under section 50AAG of the IRO; and a reference to an associated person is to be read accordingly.

28. Hong Kong resident person means a person who is resident for tax purposes in Hong Kong within the meaning of section 50AAC(1) of the IRO.

29. Non-eligible expenditure ("NE") includes the following expenditures (including capital expenditure) incurred by the eligible person during the specified period (Note 26) in respect of the subject intellectual property:

- (a) any expenditure for obtaining the subject intellectual property or any right in respect of the property from another person;
- (b) any expenditure for an R&D activity that is connected to the subject intellectual property and is carried out:
  - (i) on behalf of the eligible person by its associated person (Note 27) who is a non-Hong Kong resident person; or
  - (ii) outside Hong Kong on behalf of the eligible person by its associated person who is a Hong Kong resident person (Note 28).

NE does not include interest payments and payments for any land or building, or for any alteration, addition or extension to any building. For details, please refer to section 14 of Schedule 17FD to the IRO.

30. The R&D fraction applicable to assessable profits from an eligible IP income is computed in accordance with the following formula and capped at 100%:

$$\frac{EE \times 130\%}{EE + NE}$$

31. For columns (A) to (C), the name, nature and reference number of the eligible intellectual property stated therein must be the same as those reported in Supplementary Form SP5 for the year(s) of assessment in which the concessionary portions of the assessable profits and/or adjusted losses from the eligible intellectual property concerned were derived.

32. For column (E), the year of assessment stated therein should be the one in respect of which an election for the tax concessions for eligible IP income in respect of the eligible intellectual property concerned was made under section 4 of Schedule 17FD to the IRO and the tax concessions were so granted. As the election, once made, is irrevocable, you are not required to elect for the tax concessions in respect of the eligible intellectual property concerned in any subsequent years. The year of assessment stated in this column should not be earlier than the year of assessment 2023/24.

33. For column (F), the year of assessment stated therein should be the last year of assessment for which the tax concessions for eligible IP income in respect of the eligible intellectual property concerned were granted to the eligible person.

34. For column (G), the total number of years of assessment for which the tax concessions for eligible IP income in respect of the eligible intellectual property concerned were granted to the eligible person should be stated therein.

35. For column (H), the total amount of concessionary portions of assessable profits from the eligible intellectual property for all years of assessment covered in column (G) should be entered. For column (I), the total amount of concessionary portions of adjusted losses from the eligible intellectual property for all years of assessment covered in column (G) should be entered. In completing columns (H) and (I), any concessionary portion of adjusted loss for a year of assessment should not be set off against the concessionary portion of assessable profits for another year of assessment.
36. The amounts stated in section 4.2(a) and section 4.2(b) should be the same as the total amounts of column (H) (i.e. total concessionary portions of assessable profits) and column (I) (i.e. total concessionary portions of adjusted losses), respectively, in Table A.
37. This supplementary form must be signed by the same person signing the tax return.