



Profits tax returns for persons other than corporations that can be filed through the Internet

- The return is for the year of assessment 2009/10, 2010/11 or 2011/12;
- The return is issued on or after 1 April 2010;
- The person's gross income does not exceed HK\$2,000,000;
- The person is not required to bear the tax liabilities in respect of the assessable profits of a tax-exempt offshore fund pursuant to section 20AE of the Inland Revenue Ordinance;
- The person's assessable profits / adjusted loss does not include any interest, profit / loss arising from short term debt instruments or medium term debt instruments as defined in section 14A(4) of the Inland Revenue Ordinance;
- The person does not claim any double taxation relief pursuant to an arrangement specified under section 49 of the Inland Revenue Ordinance;
- The person has not obtained an advance ruling on any of its tax matter in relation to that year of assessment;
- The person has not paid or accrued to a non-resident person any sum for the use of intellectual property specified in section 15(1)(a), (b) or (ba) of the Inland Revenue Ordinance; and
- The person is a partnership business which is carried on by a total of not more than 6 partners during the basis period for that year of assessment (including those partners who retired from the partnership) and that all of its partners are individuals.



Visit www.gov.hk/etax

- to view Online Demo
- to open your eTAX Account
- to use the Internet Filing Service

Electronic Filing

Profits Tax Return – Persons Other Than Corporations

- Always Available
- Convenient
- Secure
- Additional Extension (2 weeks)

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如需本單張的中文版，請使用「表格傳真服務」(2598 6001)
或致電187 8088 與本局聯絡。

Filing your Profits Tax Return through eTAX is simple and convenient

Just a few steps:



Stage 1
Completion of Profits Tax Return

Stage 2
Submission of Profits Tax Return



At Stage 1

Who can complete the return?

- Any person appointed by the business
- Not necessarily an eTAX Account holder

At Stage 2

Who can sign and submit the return?

An eTAX Account holder who is

- the precedent partner of the partnership; or
- the sole proprietor of the business (if it was changed from a partnership to a sole proprietorship during the basis period for the year of assessment)

An eTAX Account holder can sign the return online using

- his eTAX password
- his MyGovHK password
- his recognized personal digital certificate



Advantages of Internet filing

- A secure service operating day and night
- An additional extension of 2 weeks upon application
- Neat and convenient completion of return
- Integrity and confidentiality of data preserved
- Instant transmission of data and no queuing or postage required
- Immediate acknowledgement of receipt to you and others nominated by you
- Efficient processing of returns