



稅務局
利得稅報稅表—有關非居住於香港的人士
最後評稅及
暫繳稅

INLAND REVENUE DEPARTMENT
PROFITS TAX RETURN—IN RESPECT OF NON-RESIDENT PERSONS
FINAL ASSESSMENT
AND PROVISIONAL PAYMENT

來函請敘明下述檔案號碼

Quote the file no. below in any communication

檔案號碼
FILE NO.

致
To

香港灣仔告士打道 5 號
稅務大樓

香港郵政總局郵箱 132 號

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

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

網址 Web site: www.ird.gov.hk

電話 Tel. No.:

關於

IN THE MATTER OF

按照《稅務條例》(第 112 章)第 20A 條／第 20B 條,上述非居住於香港的人士在香港經營行業、專業或業務而於香港產生或得自香港的應評稅利潤,須以你的名義課稅。

Pursuant to section 20A/20B of the Inland Revenue Ordinance (Cap.112) the above named non-resident person is chargeable to Profits Tax in your name in respect of the non-resident person's Assessable Profits arising in or derived from a trade, profession or business carried on in Hong Kong.

根據《稅務條例》(第 112 章)第 51(1) 條的規定,你必須在本報稅表內據實填報截至 年 3 月 31 日止課稅年度的評稅基期內,上述非居住於香港的人士在香港經營行業、專業或業務所獲得的應評稅利潤(或經調整的虧損)。

You are required under section 51(1) of the Inland Revenue Ordinance (Cap.112) to make on this return a true and correct return of the Assessable Profits (or Adjusted Loss) made by the above named non-resident person from a trade, profession or business carried on in Hong Kong during the basis period for the Year of Assessment ended 31 March

本表及任何所需補充表格內所有部／部分必須填寫,並連同與本表有關期內你與該非居住於香港的人士來往帳目的經簽署證實副本一份,於本表發出日起 2 個月內交回本局。本局不接納以圖文傳真交回的報稅表。在填寫時應先閱讀第 4 頁的「附註及說明」。

ALL parts/sections of the return and any required supplementary forms MUST be completed and submitted to the Department WITHIN 2 MONTHS from the date of this Notice together with a certified copy of your account with the non-resident person for the period covered by the return. Submission by facsimile is not acceptable. You should read the Notes and Instructions on Page 4 before completion.

助理局長

日期:
Date:

Assistant Commissioner

1. 非居住於香港的人士詳情 DETAILS OF THE NON-RESIDENT PERSON			
1.1	全名 Name		
1.2	地址 Address	1.3	電話號碼 Telephone No.
2. 應評稅利潤(或經調整的虧損)申報表 STATEMENT OF ASSESSABLE PROFITS (OR ADJUSTED LOSS) (填寫數額時,請將小數點後的角、分數目略去。) (Exclude cents when stating amounts.)			
2.1	應評稅利潤(未扣除承前虧損): 如沒有,填「0」 Assessable Profits (before loss brought forward): If NIL, enter "0"	港元 HK\$	1
2.2	經調整的虧損(未累計承前虧損): 如沒有,填「0」 Adjusted Loss (before loss brought forward): If NIL, enter "0"	港元 HK\$	2
[請列出計算表,說明你是如何計算出上述非居住於香港的人士的應評稅利潤(或經調整的虧損),如未能計算出,請填寫第 4 部。] [Show how you have arrived at the above Assessable Profits (or Adjusted Loss) of the non-resident person and if unable to do so, complete Part 4.]			
.....			
(如空位不夠應用,請另紙填寫詳細資料。)(If space is insufficient, provide particulars on a separate sheet.)			
就 2018/19 及以後的課稅年度: For Year of Assessment 2018/19 and subsequent years:			
2.3	你是否會代表該名非居住於香港的人士在本課稅年度選擇按兩級稅率課稅? 如是的話,請填報第 2.4 項。 Do you wish to make an election on behalf of the non-resident person to be chargeable at two-tiered rates for this year of assessment? If yes, complete Item 2.4.	是 Yes	否 No
		<input type="checkbox"/> 3	<input type="checkbox"/>
2.4	你是否就選擇按兩級稅率課稅有第 2.4.1 至 2.4.4 項全部所需的資料?如沒有的話,該名非居住於香港的人士將不會按兩級稅率課稅。 Do you have all the required information in Items 2.4.1 to 2.4.4 for making the election to be chargeable at two-tiered rates? If no, the non-resident person will not be charged at two-tiered rates.	<input type="checkbox"/> 4	<input type="checkbox"/>

請轉下頁 P.T.O.

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

2.4.1	敘明該非居住於香港的人士是否沒有任何有關連實體在香港經營行業、專業或業務（如是的話，不需填報第 2.4.2 項）。 State whether the non-resident person had no connected entity carrying on a trade, profession or business in Hong Kong (If yes, no need to complete Item 2.4.2).	<input type="checkbox"/>	5	<input type="checkbox"/>
2.4.2	敘明該非居住於香港的人士是否擁有任何有關連實體在香港經營行業、專業或業務但該有關連實體沒有選擇按兩級稅率課稅。 State whether the non-resident person had connected entities carrying on a trade, profession or business in Hong Kong but no such connected entities elect to be chargeable at two-tiered rates. 如有的話，請從稅務局網頁 www.ird.gov.hk/c_pfr 下載及填報補充表格 (S1)。 If yes, download supplementary form (S1) from Department's web site www.ird.gov.hk/e_pfr for completion.	<input type="checkbox"/>	6	<input type="checkbox"/>
		<input type="checkbox"/>	7	已夾附表格 S1 Form S1 attached
2.4.3	敘明該非居住於香港的人士的稅務居留地管轄區。（請使用國際標準化組織的 ISO 3166-1 二字母國家代碼，例如：CN 代表中國內地） State the jurisdiction of tax residence of the non-resident person. (use the Country Code of ISO 3166-1 Alpha 2, e.g. CN for the Mainland of China)	<input type="checkbox"/>		8
2.4.4	敘明該非居住於香港的人士在稅務居留地管轄區的稅務識別號碼。（識別號碼之間的連字號「-」、點「.」、斜線「/」等符號無須填寫及不留空格） State the tax identification number of the non-resident person in its jurisdiction of tax residence. (Omit symbols like hyphen, dot, slash, etc. and space in between the number)	<input type="checkbox"/>		9

3.	事先裁定 ADVANCE RULING	是 Yes		否 No
3.1	你是否曾代該名非居住於香港的人士取得有關本課稅年度的事先裁定？ Have you obtained on behalf of the non-resident person an advance ruling relating to this year of assessment? 如是的話，請另紙提交附註 3 所要求的資料。 If yes, submit the information as detailed in Note 3 on a separate sheet.	<input type="checkbox"/>	10	<input type="checkbox"/>

4.	非居住於香港的人士在香港的業務詳情 DETAILS OF THE NON-RESIDENT PERSON'S BUSINESS IN HONG KONG			
	如你未能計算出該非居住於香港的人士在香港經營行業、專業或業務所獲得的利潤，請答覆下列各項問題。否則請填寫第 5 部。 If you are unable to compute the profits made by the non-resident person from trade, profession or business carried on in Hong Kong, answer the following questions. Otherwise go to Part 5.			
4.1	截至 年 月 日止 1 年內，該非居住於香港的人士來自或透過你在香港經營行業、專業或業務所得的營業或收入總額為數若干？ What was the amount of the non-resident person's turnover or earnings from trade, profession or business from or through you in Hong Kong for the year ended?			
4.2	所經營的行業、專業或業務屬何性質？ What was the nature of the trade, profession or business?			
4.3	你認為售賣此等貨物或提供此等服務或進行此項業務的正常純利應佔營業或收入總額百分之幾方為合理？ What percentage of turnover or earnings do you consider would be reasonable as representing the normal net trading profit on the goods sold, services rendered or business done?			

5.	知識產權的使用／轉讓 USE/ASSIGNMENT OF INTELLECTUAL PROPERTY	是 Yes		否 No
5.1	該名非居住於香港的人士的收入或其任何部分是否屬於以下《稅務條例》所描述的款項性質（見附註 4）： Is any part of the receipts of the non-resident person in the nature of the sums as specified in the following sections of the Inland Revenue Ordinance (See Note 4):			
5.1.1	《稅務條例》第 15(1)(a) 條？ section 15(1)(a) of the Ordinance?	<input type="checkbox"/>	11	<input type="checkbox"/>
5.1.2	《稅務條例》第 15(1)(b) 條？ section 15(1)(b) of the Ordinance?	<input type="checkbox"/>	12	<input type="checkbox"/>
5.1.3	《稅務條例》第 15(1)(ba) 條？ section 15(1)(ba) of the Ordinance?	<input type="checkbox"/>	13	<input type="checkbox"/>
5.1.4	《稅務條例》第 15(1)(bb) 條？ section 15(1)(bb) of the Ordinance?	<input type="checkbox"/>	14	<input type="checkbox"/>
	如你對上述問題 5.1.1 至 5.1.4 的答案皆屬否定，請略過問題 5.2 至 5.6。 If all your answers to questions 5.1.1 to 5.1.4 above are negative, please skip questions 5.2 to 5.6.			
5.2	該頒發執照人（收款人）是否執照持有人（用人）的一名相聯者（依《稅務條例》第 21A(3) 條所列定義）？ Is the licensor (the recipient) an associate (as defined in section 21A(3) of the Inland Revenue Ordinance) of the licensee (the user)?	<input type="checkbox"/>	15	<input type="checkbox"/>
5.3	如問題 5.2 之答案屬是，是否已按《稅務條例》第 21A(1)(a) 條規定（見附註 5）將 100% 的收入在第 2 部中申報為應評稅利潤？ If the answer to question 5.2 is yes, are 100% of the receipts returned as Assessable Profits in Part 2 in accordance with section 21A(1)(a) of the Inland Revenue Ordinance (See Note 5)?	<input type="checkbox"/>	16	<input type="checkbox"/>
5.4	如問題 5.2 之答案屬是，但卻按照《稅務條例》第 21A(1)(b) 條規定（見附註 5）在第 2 部的應評稅利潤中申報 30% 的收入，請在下列空位上填寫理由說明沒有任何在香港經營行業、專業或業務的人士曾經於任何時間全部或部分擁有該項作上述付款的財產。 If the answer to question 5.2 is yes but 30% of the receipts are returned as Assessable Profits in Part 2 in accordance with section 21A(1)(b) of the Inland Revenue Ordinance (See Note 5), state reasons (in the space below) for the view that no person carrying on a trade, profession or business in Hong Kong has at any time wholly or partly owned the property in respect of which the sums are paid. (如空位不夠應用，請另紙填寫詳細資料。)(If space is insufficient, provide particulars on a separate sheet.)			
5.5	如在應評稅利潤中申報 30% 的收入及已獲局長預先確認，請在此敘明本局的檔案號碼。 If 30% of the receipts are returned as Assessable Profits and confirmation has been obtained from the Commissioner under the advance ruling system, quote the Department's reference number here.			
5.6	如在應評稅利潤中申報 30% 的收入，該名非居住於香港的人士是否想依據《稅務條例》第 49(1) 或 49(1A) 條所指明的有關避免雙重課稅安排，申請將收入以較低的稅率來計算應繳稅款（見附註 6）？ 如是的話，請另紙提交附註所要求的資料。 If 30% of the receipts are returned as Assessable Profits, state whether the non-resident person wants to claim the lower rate of tax for the receipts pursuant to the respective arrangement for avoidance of double taxation specified under section 49(1) or 49(1A) of the Inland Revenue Ordinance (See Note 6)? If yes, submit the information as required in the Notes in separate sheet.	<input type="checkbox"/>	17	<input type="checkbox"/>

6.	在香港的代理人詳情 DETAILS OF AGENT IN HONG KONG	是 Yes		否 No
	如你為該非居住於香港的人士在香港的代理人，請答覆下列各項問題：— If you are the non-resident person's agent in Hong Kong, please answer the following questions:—			
6.1	你是否該非居住於香港的人士在香港的唯一代理人？ Are you the sole agent in Hong Kong?	<input type="checkbox"/>		<input type="checkbox"/>
6.2	你是否為須要負責壞帳的代理人？ Are you a del credere agent?	<input type="checkbox"/>		<input type="checkbox"/>
6.3	你所收取的代理人酬金如何計算？ On what basis is your remuneration as agent calculated?			

7.	非居住於香港的船舶擁有人的對等豁免待遇 (見附註 7) RECIPROCAL EXEMPTION FOR NON-RESIDENT SHIPOWNERS (See Note 7)	是 Yes	否 No
7.1	如該非居住於香港的人士是一名船舶擁有人，請註明該人士所居住的地區： If the non-resident person is a shipowner, state the territory where the shipowner is a resident:		
7.2	問題 7.1 所註明的地區，根據其法律，是否豁免在該地區經營業務的香港船舶擁有人(依《稅務條例》第 23B(1) 條所界定)的稅項，而有關稅項的性質與根據《稅務條例》第 4 部 (即利得稅) 的性質大致相同？ Whether the territory (as stated in question 7.1), under its laws, exempts a Hong Kong shipowner (as defined in section 23B(1) of the Inland Revenue Ordinance) carrying on business in that territory from a tax which is of substantially the same nature as the tax chargeable under Part 4, (i.e. Profits Tax) of the Ordinance?	<input type="checkbox"/> 18	<input type="checkbox"/>
7.3	如問題 7.2 的答案屬是，該非居住於香港的船舶擁有人是否想依據《稅務條例》第 23B(4A) 條申請該對等豁免待遇？ If the answer to question 7.2 is yes, state whether the non-resident shipowner wants to claim the reciprocal exemption under section 23B(4A)?	<input type="checkbox"/> 19	<input type="checkbox"/>
7.4	從稅務局網頁 www.ird.gov.hk/c_pfr 下載及填報補充表格 (S5)。 Download supplementary form (S5) from Department's web site www.ird.gov.hk/e_pfr for completion.	<input type="checkbox"/> 20	已夾附表格 S5 Form S5 attached

8. 獲授權代表 AUTHORIZED REPRESENTATIVE

(只適用於已委任代表的人士，你並非必須委任代表。)

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

本人現委任

I hereby authorize

of (地址) (Address)

為獲授權代表，負責代為處理一切稅務事宜。

to handle my tax affairs on my behalf.

如上述填寫的獲授權代表有別於先前所委任者，請在空格內加上「✓」號。

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

該代表的商業登記號碼及分行號碼，如有的話

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

該代表的參考號碼 (見附註 8)

The representative's Reference No. (See Note 8)

如上述填寫的參考號碼有別於你先前所填報予本局者，請在空格內加上「✓」號。

If the reference number shown here is different from that previously used, "✓" the box.

(獲授權代表應在所有與本局的通訊中註明此參考號碼。)

(The authorized representative should quote this reference number in all correspondence with the Department.)

9. 聲明書 DECLARATION (在任何情形下均須填寫。)

(To be completed in all cases.)

現聲明就本人所知所信，以上每一項目，均已詳盡確實填報。

I declare that the foregoing particulars are in every respect fully and truly stated according to the best of my knowledge and belief.

日期 Date

簽署 Signature

姓名 Name

(不存備足夠的業務紀錄，填報不確或違反其他規例可招致重罰一見第 10 部及附註 9。)

地址 Address

(Heavy penalties may be incurred for failing to keep sufficient business records, making an incorrect return or committing other offences — See Part 10 and Note 9.)

職位 Designation

10. 罪行及罰則 OFFENCES AND PENALTIES

《稅務條例》規定對犯有下列事項的人士施以重罰：

- (1) 不遵照通知書的規定填交報稅表而無合理辯解；
- (2) 填報不確資料而無合理辯解；
- (3) 虛報資料蓄意圖逃稅；
- (4) 不存備足夠的業務收支與資產及負債紀錄而無合理辯解；或
- (5) 地址變更而不通知本局且無合理辯解。

逃稅是一項刑事罪行，最高刑罰是罰款 \$50,000，另加相等於少徵稅款三倍的罰款及可判處監禁 3 年。

The Inland Revenue Ordinance provides heavy penalties for any person who:—

- (1) fails to comply with the requirements of a notice to make a return without reasonable excuse;
- (2) makes an incorrect return without reasonable excuse;
- (3) makes a false return wilfully with intent to evade tax;
- (4) fails to keep sufficient business records of income and expenditure and assets and liabilities without reasonable excuse; or
- (5) fails to notify a change of address without reasonable excuse.

EVASION OF TAX IS A CRIMINAL OFFENCE. MAXIMUM PENALTY is a fine of \$50,000 PLUS a further fine of 3 times the undercharged amount and imprisonment for 3 years.

11. 收集個人資料聲明 PERSONAL INFORMATION COLLECTION STATEMENT

你必須提供本報稅表及任何所需補充表格所要求的個人資料。如你違反相關法例規定，你或須面對本局專責執行的法例所規定的刑罰和法律行動。此外，若你不提供所需資料，你的申請／要求／通知將不獲受理。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料(私隱)條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任(地址為香港郵政總局郵箱 132 號)，同時請註明你於本局的檔案號碼。

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.

只供稅務局人員填寫 FOR OFFICIAL USE ONLY

請勿填寫此空位 DO NOT WRITE IN THIS SPACE

附註及說明——BIR54 表格

Notes and Instructions—FORM BIR54

1. 此表格只適合填報有關非在香港居住及在香港無分行的人士(個人、商號、公司及會社等)時使用。	1. This return is for use in respect of persons (individuals, firms, companies, societies, etc.) who are not residents in Hong Kong and who have no branch offices of their own in Hong Kong.
2. 如本報稅表內所填報的利潤,將用作最後評定本報稅表標題所示課稅年度的應繳利得稅,以及對下一課稅年度應納的暫繳利得稅。已繳納的暫繳利得稅可在該課稅年度的應繳利得稅內抵銷。 於 2018 年 4 月 1 日或之後開始的任何課稅年度,如你代表非居住於香港的人士選擇兩級稅率,你須聲明在該年度內該名人士沒有有關連實體在香港經營行業、專業或業務或沒有其他有關連實體選擇按兩級稅率課稅。要選擇按兩級稅率課稅,須在第 2.3 項填報「是」,並在第 2.4 項確認提供該名人士的稅務居留地管轄區的國家代碼*及其稅務識別號碼和在補充表格(S1)內提供在香港經營行業、專業或業務的有關連實體的完整清單。請注意該名人士在該年度內按較低稅率課稅的應評稅利潤總額(包括以其他代理人名義課稅的應評稅利潤)合共不多於 2 百萬元。有關兩級利得稅率制度的詳情,請參閱稅務局網頁。(*就使用國際標準化組織的國家列表,使用有關的領土列表,並不表示稅務局對列表上所列領土的法律地位有任何意見。其內容並不會影響對任何領土的地位或主權、國際邊界和疆界的劃分以及任何領土、城市或地區的名稱。)	2. The profits shown in this return will be used to determine the Profits Tax payable in the Final Assessment for the year of assessment stated in the heading of this return. It will also be used to determine the Provisional Profits Tax payable for the succeeding year. Any Provisional Profits Tax paid for a year of assessment will be allowed against the Profits Tax liability for that year. For the years of assessment commencing on or after 1 April 2018, if an election is made on behalf of the non-resident person for two-tiered rates, you are required to state that for the year it had no connected entity carrying on a trade, profession or business in Hong Kong or no such connected entity elects to be so chargeable. To elect for two-tiered rates, tick "yes" in Item 2.3 and provide confirmations, country code* of the jurisdiction of tax residence and tax identification number of the non-resident person in Item 2.4 and a complete list of the connected entities carrying on a trade, profession or business in Hong Kong in supplementary form (S1). You should note that the Assessable Profits of the non-resident person chargeable at the lower rate for the year should not exceed \$2 million in total, including the Assessable Profits assessed in other agents' names. For details of the two-tiered profits tax rates regime, please refer to the Department's web site. (*Regarding the use of ISO country list, the use of the list of territories does not imply the expression by the Department of any opinion whatsoever concerning the legal status of the territories listed. Their contents are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.)
3. 如你曾根據《稅務條例》第 88A 條取得事先裁定,而在擬備本報稅表時須考慮《稅務條例》某條文如何適用於該裁定所指明的安排,必須另紙提交以下的資料:— • 該裁定的檔案號碼; • 在擬備和提交報稅表時是否有憑藉該項裁定;及 • 在該裁定指明的安排上是否有任何重大變化及其詳情。	3. If you have obtained an Advance Ruling under section 88A of the Inland Revenue Ordinance, and in preparing the return you are required to take into account the way in which a provision of the Ordinance applies to the arrangement(s) identified in the Ruling, you must submit the following information on a separate sheet:— • the reference number of the Ruling; • whether or not you have relied on the Ruling in preparing and providing the return; and • details of any material changes to the arrangement(s) identified in the Ruling.
4. 《稅務條例》第 15(1)(a)、(b)、(ba) 及 (bb) 條視若干已支付或應累算予非居住於香港人士的款項為因在香港經營某行業、專業或業務而於香港產生或得自香港之收入:— 第 15(1)(a) 條—在香港上映或使用電影片膠卷或電視片膠卷、紀錄帶、錄音或有關的宣傳資料; 第 15(1)(b) 條—在本港使用或獲授權使用任何專利、設計、商標、版權物料、*集成電路的布圖設計(拓模圖)、*表演者權利、*植物品種權利、秘密工序或方程式; 第 15(1)(ba) 條—在本港以外地方使用或獲授權使用任何專利、設計、商標、版權物料、*集成電路的布圖設計(拓模圖)、*表演者權利、*植物品種權利、秘密工序、方程式而該款項在確定你的應評稅利潤時是可予扣除的; *第 15(1)(bb) 條—因轉讓或協議轉讓表演者權利而支付或累算給表演者或籌辦人的費用,而有關的表演者權利是與該表演者在 2018 年 6 月 29 日或之後在香港作出的表演有關的。 (*只適用於在 2018 年 6 月 29 日或之後支付或累算的款項)	4. Section 15(1)(a), (b), (ba) and (bb) of the Inland Revenue Ordinance deem certain sums paid or accrued to a non-resident person to be receipts arising in or derived from Hong Kong from a trade, profession or business carried on in Hong Kong:— Section 15(1)(a) - for the exhibition or use in Hong Kong of cinematograph or television film or tape, sound recording or their connected advertising material; Section 15(1)(b) - for the use, or the right to the use, in Hong Kong of any patent, design, trade mark, copyright material, *layout-design (topography) of an integrated circuit, *performer's right, *plant variety right, secret process or formula; Section 15(1)(ba) - for the use, or the right to the use, outside Hong Kong when such sums are deductible in ascertaining your assessable profits, of any patent, design, trade mark, copyright material, *layout-design (topography) of an integrated circuit, *performer's right, *plant variety right, secret process or formula; *Section 15(1)(bb) - for an assignment of, or agreement to assign, a performer's right in relation to a performance given by the performer in Hong Kong on or after 29 June 2018 and the sums were paid or accrued to the performer or an organizer. (*only applicable for sums paid or accrued on or after 29 June 2018)
5. 《稅務條例》第 21A 條就一名頒發執照人士在對其依據第 15(1)(a)、(b) 及 (ba) 條所得款項計算應評稅利潤時作出規定:— 第 21A(1) 條規定「任何款項如因第 15(1)(a)、(b) 或 (ba) 條而被當作是從在香港經營的某行業、專業或業務所得的於香港產生或得自香港的收入,則為本條例的施行,以及即使本部(第 4 部)另有其他規定,任何人就該筆款項而於香港產生或得自香港的應評稅利潤— (a) 在該筆款項是得自任何相聯者的情況下,須被視為是該筆款項的 100%;但如局長信納,在香港經營某行業、專業或業務的任何人在任何時間均沒有全部或部分擁有該筆款項所關乎的該項財產,則本段並不適用;或 (b) 在任何其他個案(包括屬(a)段的但書所提及情況的任何個案)中則須被視為是該筆款項 30%」。	5. Section 21A of the Inland Revenue Ordinance provides for the computation of Assessable Profits of a licensor in respect of sums received under section 15(1)(a), (b) and (ba) as follows:— Section 21A(1) states "the assessable profits of a person arising in or derived from Hong Kong in respect of a sum deemed by section 15(1)(a), (b) or (ba) to be a receipt arising in or derived from Hong Kong from a trade, profession or business carried on in Hong Kong shall, for the purposes of this Ordinance and notwithstanding any other provisions of this Part (Part 4), be taken to be— (a) 100% of the sum in the case of a sum derived from an associate: Provided that this paragraph shall not apply in the case where the Commissioner is satisfied that no person carrying on a trade, profession or business in Hong Kong has at any time wholly or partly owned the property in respect of which the sum is paid; or (b) 30% of the sum in any other case, including any case of the description mentioned in the proviso to paragraph (a)."
6. 申請以較低的稅率計算依據《稅務條例》第 15(1)(a)、(b) 或 (ba) 條所得的款項的稅款只適用於非居住於香港的人士而該人士是與香港有避免雙重課稅安排的國家/地區的居民。如申請以較低的稅率計算,請提供有關安排的性質及數額和註明該人士所居住的國家/地區,並附上居民身分證明。	6. Claim for lower tax rate for sums received under section 15(1)(a), (b) or (ba) of the Inland Revenue Ordinance is applicable only to a non-resident person who is a resident of the country/territory with which Hong Kong has arrangement for avoidance of double taxation. If the lower tax rate is claimed, provide details of the nature and amount of the sum received, and state the country/territory where the non-resident person is a resident together with documentary evidence in support of the resident status of the non-resident person.
7. 由 1998/99 課稅年度開始,《稅務條例》第 23B(4A) 條就一名非居住於香港的船舶擁有人提供對等豁免待遇時作出規定:— 第 23B(4A) 條規定「凡任何根據(第 23B 條)第(2)款被當作在香港以船舶擁有人身分經營業務的人是在香港以外某地區居住的,則如局長信納根據該地區的法律,一名(第 23B 條)第(1)款適用的人在該地區以船舶擁有人身分經營業務所賺取或應累算的任何利潤獲豁免繳稅,而有關稅項的性質與根據本部(第 4 部)所課稅項的性質大致相同,該人須被視為具有對等地位」。就非居住於香港的船舶擁有人,你須下載及填報補充表格(S5),並將填妥的表格連同本報稅表一併交回。	7. Section 23B(4A) of the Inland Revenue Ordinance provides for reciprocal exemption to a non-resident shipowner with effect from the year of assessment 1998/99:— Section 23B(4A) states "where a person who is deemed to be carrying on a business as an owner of ships in Hong Kong under subsection (2) (of section 23B) is resident in any territory outside Hong Kong, he shall be regarded as having a reciprocity status, if the Commissioner is satisfied that any profits earned by or accrued to a person to whom subsection (1) (of section 23B) applies from a business carried on in the territory as an owner of ships are, under the laws of that territory, exempt from a tax which is of substantially the same nature as the tax chargeable under this Part (Part 4)". For non-resident shipowner, you are required to download supplementary form (S5) for completion and submission together with this return.
8. 代表的參考號碼必須由最多 10 個位的數字和字母組成,但符號及標點符號如短號、連字號、冒號及其他類似的符號均不能使用。	8. The representative's reference number must be any combination of a maximum of 10 alpha-numeric characters. Symbols and punctuation marks such as commas, hyphens, colons and the like cannot be used.
9. 《稅務條例》規定每名在香港經營某行業、專業或業務的人士,須就其入息及開支,以及在該行業、專業或業務方面的資產及負債,存備足夠的紀錄,以方便確定其應評稅利潤。業務紀錄須由交易日期起計最少保存 7 年。未能存備足夠的紀錄可被罰款,最高達 \$100,000。	9. The Inland Revenue Ordinance requires each person carrying on a trade, profession or business in Hong Kong to keep sufficient records of his / her income and expenditure and assets and liabilities in relation to that trade, profession or business to enable his / her assessable profits to be readily ascertained. Such records should be retained for at least 7 years after the date of the transactions to which they relate. Failure to keep sufficient records may result in a fine of up to \$100,000.
10. 如需進一步資料或協助,請:— • 瀏覽稅務局網頁(網址: www.ird.gov.hk);或 • 去函或致電利得稅評稅主任,註明你的檔案號碼。	10. If you need further information or assistance, you may:— • visit the Department's web site (www.ird.gov.hk); or • write to or telephone the Assessor, Profits Tax, quoting your file number.

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