



稅務局
香港九龍啟德協調道 5 號
稅務中心
網址：www.ird.gov.hk

來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

來函請敘明下述檔案號碼

檔案號碼：

電話號碼：

傳真號碼：

電郵：

發出日期：

先生 / 女士：

利得稅報稅表 – 法團
最後評稅及
暫繳稅
報稅表編號：

根據《稅務條例》（第 112 章）第 51(1)條和第 51AAB 條及附表 65 的規定，你必須將截至年 3 月 31 日止課稅年度的評稅基期內（見載於本局網頁 www.ird.gov.hk/bir51_cnotes 的「附註及說明」內的附註 C2）的應評稅利潤（或經調整的虧損）（見「附註及說明」內的附註 C1）在上述利得稅報稅表（「該報稅表」）內以電子紀錄的方式據實填報。

該報稅表**必須**透過商業稅務網站或由獲聘用提交該報稅表的服務提供者透過稅務代表網站下的利得稅報稅表電子報稅服務以**電子方式**於本信發出日期起計**2 個月內填寫及提交**，本局不接納半電子報稅。如你在評稅基期內有總入息，你亦**必須以指明電子格式上傳**所需補充表格（如適用）及下列文件的電子檔案：

- (1) 該評稅基期內你的財務狀況表／資產負債表，根據香港或外地法律規定或其他原因製備的核數師報告書和綜合收益表／損益表；
- (2) 說明如何算出所填報的應評稅利潤（或經調整的虧損）的計算表與有關附表；以及
- (3) 「附註及說明」內指明的其他文件及資料。

如你尚未開立專屬的商業稅務網站公司帳戶，請立即登記以便進行電子報稅。有關電子報稅及開立帳戶的詳細資訊，請分別瀏覽專屬網頁 www.ird.gov.hk/chi/tax/bus_epf.htm 及 www.ird.gov.hk/chi/tax/bus_btp.htm。

助理局長



Web site : www.ird.gov.hk

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

Tel. No. :

File No. :

Fax No. :

E-mail :

Date of Issue :

Dear Sir / Madam,

Profits Tax Return – Corporations
Final Assessment
And Provisional Payment
Return Identification Number:

You are required under sections 51(1) and 51AAB of and Schedule 65 to the Inland Revenue Ordinance (Cap. 112) to make on the captioned Profits Tax Return (“the Return”) in the form of an electronic record a true and correct return of the Assessable Profits (or Adjusted Loss) (*see Note C1 of the Notes and Instructions (“the Notes”) which is available at the Department’s website: www.ird.gov.hk/bir51_enotes*) arising during the basis period (*see Note C2 of the Notes*) for the year of assessment ended 31 March .

The Return must be **completed and submitted online** through the electronic filing of Profits Tax Return services in the Business Tax Portal or by the service provider being engaged to furnish the Return via the Tax Representative Portal **within two months** from the date of issue of this letter. Semi-electronic filing is not acceptable. If you have gross income during the basis period, you **must also upload the data files** for the required supplementary forms (if applicable) and the following documents in specified electronic formats:

- (1) your Statement of Financial Position / Balance Sheet, Auditor’s Report where required by Hong Kong or foreign law or if one has otherwise been prepared, and Statement of Comprehensive Income / Profit and Loss Account in respect of the basis period;
- (2) a tax computation with supporting schedules showing how the reported amount of Assessable Profits (or Adjusted Loss) has been arrived at; and
- (3) other documents and information as specified in the Notes.

If you have not yet registered for your dedicated Business Tax Portal Business Account, please do so now to facilitate electronic filing of the Return. For details of electronic filing and account registration, please visit the dedicated webpages: www.ird.gov.hk/eng/tax/bus_epf.htm and www.ird.gov.hk/eng/tax/bus_btp.htm respectively.

Yours faithfully,

Assistant Commissioner