



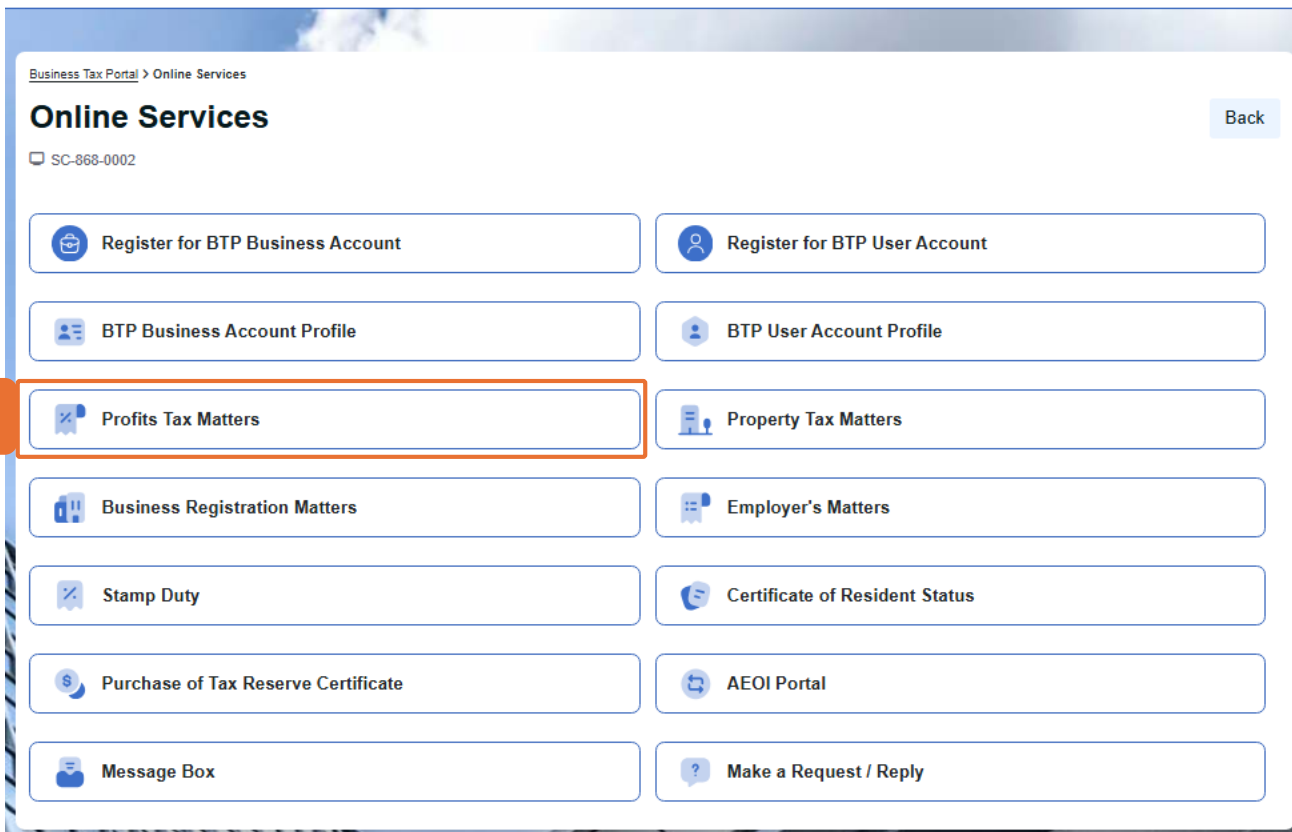
Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China



Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)



Getting Started

This document will guide you through the steps of uploading data files for supplementary forms and supporting documents to Profits Tax Return.

Uploading of data files for supplementary forms and supporting documents to Profits Tax Return service ("Uploading Service") is provided under the Business Tax Portal (BTP) and Tax Representative Portal (TRP).

- 1 Select "Profits Tax Matters" from the online services menu.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

GovHK 香港政府一站通

Eng | 繁 | Text Size

Business Tax Portal > Online Services > Profits Tax Matters

Profits Tax Matters

Back

SC-868-0004

Profile

Tax Position

Filing of Profits Tax Return →

Objection to Assessment

Holdover of Provisional Tax

Request to Amend Assessment

2

GovHK 香港政府一站通

Eng | 繁 | Text Size

Business Tax Portal > Online Services > Profits Tax Matters > Filing of Profits Tax Return

Filing of Profits Tax Return

Back

SC-868-0021

Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return

Completion of Profits Tax Return

Submission of Profits Tax Return

3

Getting Started (Continued)

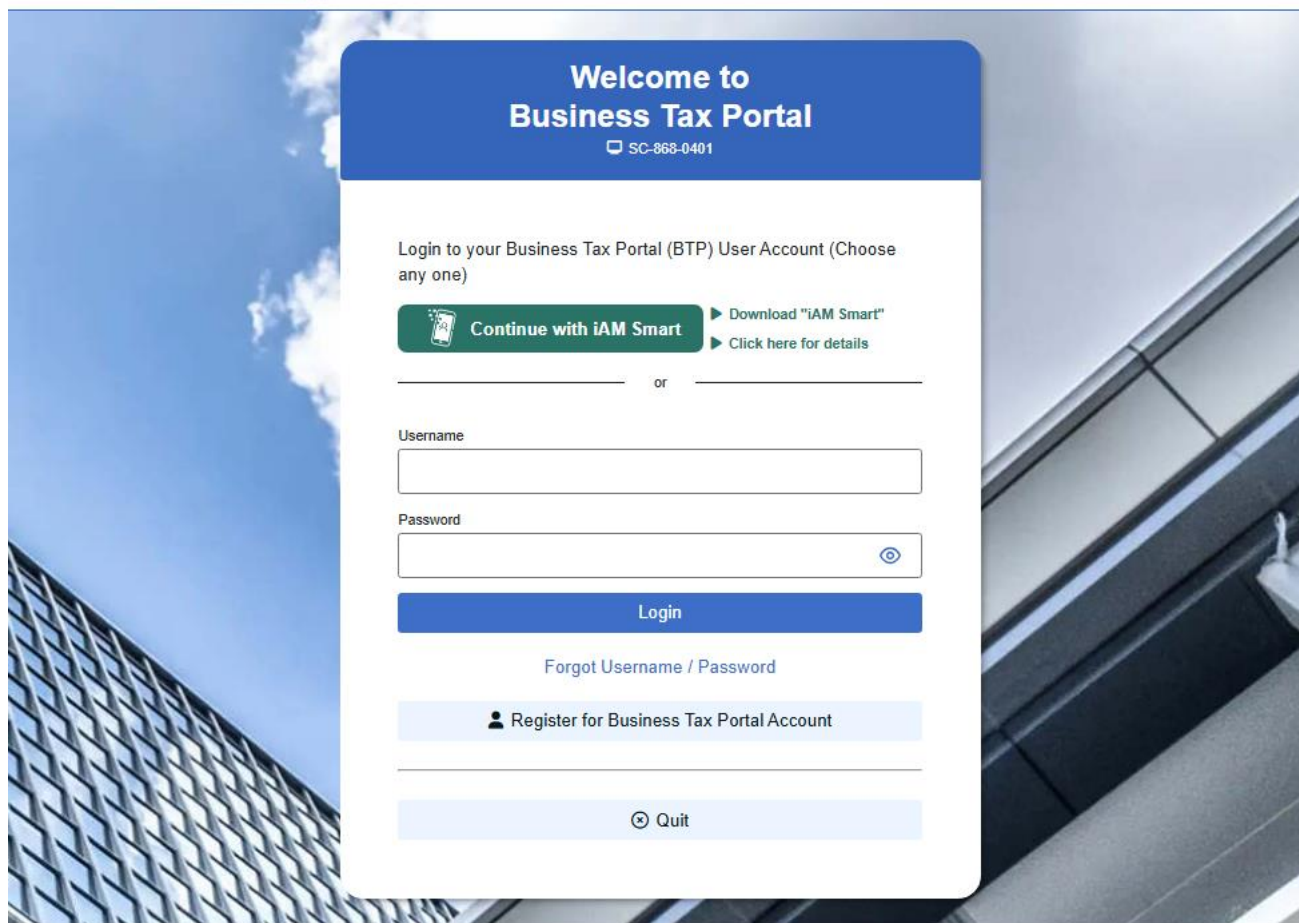
2

Select “Filing of Profits Tax Return”.

3


Select “Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return” to begin.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)



Welcome to
Business Tax Portal
SC-868-0401

Login to your Business Tax Portal (BTP) User Account (Choose any one)

 Continue with iAM Smart [Download "iAM Smart"](#)
[Click here for details](#)


or


Username

Password

Login

[Forgot Username / Password](#)

 [Register for Business Tax Portal Account](#)

 Quit

4 Means to Enter the Service

- 1 A BTP Administrator or BTP Authorized User assigned to handle “Profits Tax Matters” for the business.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

The screenshot shows the Business Tax Portal (BTP) login interface. At the top, there is a header with 'GovHK 香港政府一站通' and a language selector set to 'Eng'. Below the header, the main content area is divided into two sections. The left section, titled 'Welcome to Tax Representative Portal' with the contact number 'SC-870-0001', contains a login form. It prompts users to 'Login to your Tax Representative Portal (TRP) User Account (Choose any one)' and offers a 'Continue with iAM Smart' button, with links to 'Download "iAM Smart"' and 'Click here for details'. Below this, there are input fields for 'Username' and 'Password', a 'Login' button, a 'Forgot Username / Password' link, and a 'Register for TRP User Account' button. The right section, titled 'BTP Administrator's Corner', contains links to 'Register for TRP Business Account' and 'Manage TRP Teams'. At the bottom, there are two tabs: 'Individual Tax Portal (ITP)' and 'Business Tax Portal (BTP)'. The background of the page features a blurred image of a modern office interior with large windows and red decorative elements.

4 Means to Enter the Service

2

A TRP Team Lead or Team Member whose relevant TRP business has been appointed by the client as the tax representative, or engaged as the service provider, through the BTP Business Account.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

GovHK 香港政府一站通

Eng | 繁 | Text Size

Welcome to Business Tax Portal
SC-868-0001

Login to your Business Tax Portal (BTP) User Account (Choose any one)

[Continue with iAM Smart](#) [Download "iAM Smart"](#) [Click here for details](#)

or

Username

Password

[Login](#)

[Forgot Username / Password](#)

[Register for Business Tax Portal Account](#)

Top Services

- [Submission of Profits Tax Return](#)
- [Request to amend correspondence address for Profits Tax Matters \(for corporation and partnership only\) and change notification option](#)
- [Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return](#)
- [Completion of Profits Tax Return](#)
- [Request for Extension of Time to Reply Profits Tax Enquiry](#)
- [e-Stamping Services](#)
- [Property Tax Matters – Tax Position](#)
- [Property Tax Matters – Tax Position – Tax Return](#)
- [Property Tax Matters – Tax Position – Assessment](#)
- [Objection to Property Tax Assessment](#)

View All Services

Re-appoint BTP Administrators by RP

[Individual Tax Portal \(ITP\)](#) [Tax Representative Portal \(TRP\)](#)

4 Means to Enter the Service (Continued)

3 If the business has not registered a BTP Business Account, the authorized person of the business can access the service for uploading supplementary forms and printing control list through Return Identification Number (RIN).

- (i) Select “View All Services”.
- (ii) Select the service from the menu:

Profits Tax Matters >> Filing of Profits Tax Return >>
Uploading of Data Files for Supplementary Forms
and Supporting Documents to Profits Tax Return

GovHK 香港政府一站通

Eng | 繁 | Text Size

Filing of Profits Tax Return
SC-868-0021

[Business Tax Portal](#) > [Online Services](#) > [Profits Tax Matters](#) > [Filing of Profits Tax Return](#)


[Back](#)

[Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return](#)

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Select Authentication Means

Please log in to your Business Tax Portal (BTP) User Account to enter this service:



Business Tax Portal

If you do not have a BTP Account, please click the "Proceed with RIN" button below and input the Profits Tax File Number and Return Identification Number (RIN) printed on the Profits Tax Return on the next screen to proceed with this service.

iii [Proceed With RIN](#)

4 Means to Enter the Service (Continued)

- 3** (iii) Click "Proceed With RIN".
- (iv) Input "Profits Tax File Number" and "Return Identification Number (RIN)".
- (v) Provide "captcha" on screen.

Please fill in the information below:

Profits Tax File Number: **iv**

Return Identification Number (RIN):


The Return Identification Number (RIN) is printed on the front page of the Profits Tax Return.

Select one captcha method: *

v ☒ Visual ☐ Audio

1 P R Q C

K	X	D
J	U	7
Q	R	P



Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

GovHK 香港政府一站通

TAXPAYER A Eng 繁 Text Size Logout

Hello TAXPAYER A

SC-871-0401

User Profile Manage Team Members Manage Clients

Select TRP Business / Team

Search Business Registration Number or Business Name or Team Name

Client 11 Appointed Services

TAXPAYER A COMPANY LIMITED (99999911)

Profits Tax Matters

Displaying 1 out of a total of 1 record

Go to page 1 →

Back Add Business Registration Client Engaged as Service Provider in furnishing return Client

Client Detail (Engaged as Service Provider in furnishing return)

Business Registration Number: Check

Client Name:


Return Identification Number (RIN):



4 Means to Enter the Service (Continued)

4 If the client has not registered a BTP Business Account but engaged a service provider, the TRP Team Lead of the service provider or BTP Administrator can use RIN to link up the client in the TRP Business Account through the “Engaged as Service Provider in furnishing return” function under “Manage Clients” for the TRP Team Lead or Team Member to enter the service.

- (i) In TRP, select “Manage Clients”.
- (ii) Select “Engaged as Service Provider in furnishing return”.
- (iii) Input “Business Registration Number” and click “Check”.
- (iv) Input “Return Identification Number (RIN)”.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

GovHK 香港政府一站通 



TAXPAYER A
TAXPAYER A COMPANY LIMITED  Eng | 繁 Text Size  Logout

Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return

SC-553-0404

Please select an outstanding Profits Tax Return.

	Year of Assessment ^{TI}	Issue Date ^{TI}
<input type="radio"/>	2024/25	01 Apr 2025
<input type="radio"/>	2023/24	01 Apr 2025

Select Tax Return

Upon entering the service, if there are more than one outstanding Profits Tax Return, select one to proceed.

- 1 Select one outstanding Profits Tax Return.
- 2 Click “Continue” to proceed.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return

[Quit](#)

SC-553-0401

Attention

Please consider whether you want to upload or delete data file and get ready for data files for supplementary form or Supporting Documents to Profits Tax Return before proceeding further. If your computer remains inactive for a period of time, the service will be terminated.

It may take 5 - 15 minutes to upload data file(s) using this service.

1 Read Important Notes 2 Select Action 3 Upload / Delete Data File 4 Acknowledgement

5 Print Control List for Electronic Files for Supplementary Form Uploaded (Applicable only if the corresponding Profits Tax Return and Supporting Documents will be submitted in paper form)

[Back](#)[Continue](#)**1**

5 Steps to Proceed

Upon entering the selected service, you will see the step page of the service.

1 Click “Continue” to proceed.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

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TAXPAYER A
TAXPAYER A COMPANY LIMITED

Eng | 繁 | Text Size | Logout

Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return

Quit

SC-553-0402

1 Read Important Notes

2 Select Action

3 Upload / Delete Data File

4 Acknowledgement

Welcome to this channel for uploading of data files for supplementary forms and Supporting Documents to "Profits Tax Return - Corporations" and "Profits Tax Return - Persons Other Than Corporations". Please read the following notes carefully before proceeding to Step 2.

1. General Information

7. Personal Information Collection Statement

Back

Continue

1

Step 1: Read Important Notes

Read the Important Notes carefully.

1 Click "Continue" to proceed.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Step 2: Select Action

In the selection menu, you can find the services “Upload files for supplementary form”, “Upload files for Supporting Documents to Profits Tax Return”, “Delete file uploaded” and “Print Control List for electronic files for supplementary form uploaded”.

File Number:31/99999995

Name of Corporation / Business:納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment:2024/25

☒ Upload files for supplementary form (Note 1)

☐ Upload files for Supporting Documents to Profits Tax Return (Note 1)

☐ Delete file uploaded (Note 2)

☐ Print Control List for electronic files for supplementary form uploaded (Note 3)

Notes

1. If a new file is required to be uploaded irrespective of whether a file has been uploaded previously, please select "Upload files". The previous uploaded file will be deleted automatically after the new file has been uploaded.

2. If mere deletion of previous uploaded file is required and uploading another file for replacement is unnecessary, please select "Delete file uploaded".

3. If uploading of the file for supplementary form has been completed and the corresponding Profits Tax Return and Supporting Documents will be submitted in paper form, please select "Print Control List for electronic files for supplementary form uploaded" to print the Control List for signature and submit the signed list together with the tax return and Supporting Documents. If the Profits Tax Return and Supporting Documents will be submitted under electronic filing mode or semi-electronic filing mode, the action of "Print Control List for electronic files for supplementary form uploaded" is not required.

Back

Continue

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Option 1: Upload Files for Supplementary Form

Step 2: Select Action

You can upload or replace supplementary forms uploaded.

- 1 Select "Upload files for supplementary form".
- 2 Click "Continue" to proceed.

The screenshot shows the 'Upload Files for Supplementary Form' page. At the top, there is a form with the following details:

File Number:	31/99999995
Name of Corporation / Business:	納稅人甲有限公司 TAXPAYER A COMPANY LIMITED
Year of Assessment:	2024/25

Below this, there is a section with a large orange '1' and a list of actions:

- ☒ Upload files for supplementary form (Note 1)
- ☐ Upload files for Supporting Documents to Profits Tax Return (Note 1)
- ☐ Delete file uploaded (Note 2)
- ☐ Print Control List for electronic files for supplementary form uploaded (Note 3)

Below the actions, there is a 'Notes' section with three numbered points:

Notes

1. If a new file is required to be uploaded irrespective of whether a file has been uploaded previously, please select "Upload files". The previous uploaded file will be deleted automatically after the new file has been uploaded.
2. If mere deletion of previous uploaded file is required and uploading another file for replacement is unnecessary, please select "Delete file uploaded".
3. If uploading of the file for supplementary form has been completed and the corresponding Profits Tax Return and Supporting Documents will be submitted in paper form, please select "Print Control List for electronic files for supplementary form uploaded" to print the Control List for signature and submit the signed list together with the tax return and Supporting Documents. If the Profits Tax Return and Supporting Documents will be submitted under electronic filing mode or semi-electronic filing mode, the action of "Print Control List for electronic files for supplementary form uploaded" is not required.

At the bottom, there are two buttons: 'Back' and 'Continue'. The 'Continue' button is highlighted with a large orange '2'.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

— Supplementary Form(s) to Profits Tax Return previously uploaded:

Supplementary Form(s) to Profits Tax Return: No file uploaded

— Supplementary Form(s) to Profits Tax Return:

Select file(s) to upload:

1

Accept XML files. XML files shall be exported from fillable PDF provided on the Inland Revenue Department's website. The total file size must not exceed 2.5MB. The file name must not exceed 25 Chinese characters or 100 English characters.

Zip file compressed for transmission:

Note
File(s) added will be compressed into Zip file for transmission.

Contact Person: **2**

Day-time Contact Telephone Number: **3**

Option 1: Upload Files for Supplementary Form

Step 3: Upload Supplementary Form

- 1** Click “Add File” to browse and select the supplementary forms to Profits Tax Return in XML format saved in your computer.
- 2** Input the name of the contact person.
- 3** Input the telephone number of the contact person.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Supplementary Form(s) to Profits Tax Return:

Select file(s) to upload:

Add File

Remove All

Accept XML files. XML files shall be exported from fillable PDF provided on the Inland Revenue Department's website. The total file size must not exceed 2.5MB. The file name must not exceed 25 Chinese characters or 100 English characters.

1 S1_DataFile.xml


6.82 KB

BIRS1 Check Sum

bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

Option 1: Upload Files for Supplementary Form

Step 3: Upload Supplementary Form (Continued)

If you wish to delete the uploaded document, click  icon to remove a particular supplementary form or click “Remove All” to remove all supplementary forms uploaded.

4

If all files are in order, click “Confirm to Zip and Upload” to proceed.

Supplementary Form(s) to Profits Tax Return:

Select file(s) to upload:

Add File

Remove All

Accept XML files. XML files shall be exported from fillable PDF provided on the Inland Revenue Department's website. The total file size must not exceed 2.5MB. The file name must not exceed 25 Chinese characters or 100 English characters.

Zip file compressed for transmission:

Note

File(s) added will be compressed into Zip file for transmission.

Contact Person:

Day-time Contact Telephone Number:

+852 |

Back

Confirm to Zip and Upload

4

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Downloading Zip file

The file(s) uploaded is/are compressed into one Zip file for transmission. The Zip file is now downloading to your computer automatically. If the automatic downloading has not started, you may click the "Download Zip File" button to download it manually. The Zip file cannot be downloaded subsequently. Please keep a copy for record.

[Confirm](#)

Acknowledgement

File Number:	31/99999995
Name of Corporation / Business:	納稅人甲有限公司 TAXPAYER A COMPANY LIMITED
Year of Assessment:	2024/25
Transaction Reference Number:	9999 9999 9999 9999
Transaction Date and Time:	08 Jul 2025 11:01:15

You have successfully uploaded the following file(s):

Supplementary Form(s) to Profits Tax Return:	BIRS1 Check Sum bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646
Zip file for transmission:	99999995-2025-S-080725104850.zip Check Sum bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

5 [Download Zip File](#)

Option 1: Upload Files for Supplementary Form

Step 4: Acknowledgement

The file uploaded will be compressed into a Zip file for transmission and downloaded to your computer automatically for your record.

If the automatic download has not started, you may download it manually.

5

Click “Download Zip File” in the “Acknowledgement” page to download.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Acknowledgement

File Number: 31/99999995

Name of Corporation / Business: 納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment: 2024/25

Transaction Reference Number: 9999 9999 9999 9999

Transaction Date and Time: 08 Jul 2025 11:01:15

You have successfully uploaded the following file(s):

Supplementary Form(s) to Profits Tax Return: BIRS1
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

Zip file for transmission: 99999995-2025-S-080725104850.zip
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

[Download Zip File](#)

Notes:

1. If the duly completed Profits Tax Return is not submitted to the Department either in paper or electronic form, mere uploading of the data file via the "Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return" service will not be regarded as having complied with the return filing obligation stipulated in the Inland Revenue Ordinance.
2. If the Profits Tax Return and Supporting Documents will be submitted in paper form, please click the button "Print Control List" below to print the Control List for supplementary form uploaded. The signed Control List should be submitted together with Profits Tax Return and Supporting Documents in paper form.
3. Uploaded data file not submitted would be purged by mid of the nearest March following the uploading.
4. Check Sums are derived from the data files. The same Check Sum will be shown on the acknowledgment screen after successful uploading of the file, the "Supplementary Forms and Supporting Documents to Profits Tax Return" screen of the Completion Service and the draft return in the Completion Service / the Submission Service.

Help protect our

1

2

3

4

[Process Another Return](#)
[Select Another Business](#)
[Completion of Profits Tax Return](#)
[Print](#)
[Save](#)

[Upload Files for Supporting Documents](#)

[Proceed to Print Control List](#)

Option 1: Upload Files for Supplementary Form

Step 4: Acknowledgement (Continued)

An acknowledgement will be provided immediately after successful uploading.

- 1 Click "Process Another Return" to process another return.
- 2 Click "Select Another Business" to process another business.
- 3 Click "Completion of Profits Tax Return" to go to the "Completion of Profits Tax Return" service.
- 4 Click "Print" to print the acknowledgement.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Acknowledgement

File Number: 31/99999995

Name of Corporation / Business: 納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment: 2024/25

Transaction Reference Number: 9999 9999 9999 9999

Transaction Date and Time: 08 Jul 2025 11:01:15

You have successfully uploaded the following file(s):

Supplementary Form(s) to Profits Tax Return: BIRS1
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

Zip file for transmission: 99999995-2025-S-080725104850.zip
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

[Download Zip File](#)

Notes:

1. If the duly completed Profits Tax Return is not submitted to the Department either in paper or electronic form, mere uploading of the data file via the "Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return" service will not be regarded as having complied with the return filing obligation stipulated in the Inland Revenue Ordinance.
 2. If the Profits Tax Return and Supporting Documents will be submitted in paper form, please click the button "Print Control List" below to print the Control List for supplementary form uploaded. The signed Control List should be submitted together with Profits Tax Return and Supporting Documents in paper form.
 3. Uploaded data file not submitted would be purged by mid of the nearest March following the uploading.
 4. Check Sums are derived from the data files. The same Check Sum will be shown on the acknowledgment screen after successful uploading of the file, the "Supplementary Forms and Supporting Documents to Profits Tax Return" screen of the Completion Service and the draft return in the Completion Service / the Submission Service.
- Help protect our environment. Please retain the relevant information by saving this page.

[Process Another Return](#)

[Select Another Business](#)

[Completion of Profits Tax Return](#)

[Print](#)

[Save](#)

6

[Upload Files for Supporting Documents](#)

[Proceed to Print Control List](#)

7

Option 1: Upload Files for Supplementary Form

Step 4: Acknowledgement (Continued)

- 5 Click "Save" to save the acknowledgement.
- 6 If the tax return is submitted under the electronic filing mode or semi-electronic filing mode, you may click "Upload Files for Supporting Documents" to proceed to upload financial statements and tax computation.
- 7 If your tax return and supporting documents will be submitted in paper form, you may click "Proceed to Print Control List" to proceed to print the Control List for signing and submission together with the return.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

The screenshot displays the BIR52 portal interface. At the top, a form contains the following information:

File Number:	31/99999995
Name of Corporation / Business:	納稅人甲有限公司 TAXPAYER A COMPANY LIMITED
Year of Assessment:	2024/25

Below this, a section labeled with a large orange '1' contains three radio button options:

- ☐ Upload files for supplementary form (Note 1)
- ☒ Upload files for Supporting Documents to Profits Tax Return (Note 1)
- ☐ Delete file uploaded (Note 2)
- ☐ Print Control List for electronic files for supplementary form uploaded (Note 3)

A 'Notes' section follows, containing three numbered instructions regarding file uploads and deletions.

At the bottom, there are 'Back' and 'Continue' buttons. The 'Continue' button is highlighted with a large orange '2'.

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Step 2: Select Action


You can upload or replace data files of financial statements and tax computation uploaded.

- 1 Select “Upload files for Supporting Documents to Profits Tax Return”.
- 2 Click “Continue” to proceed.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Financial Statements:

Select file to upload:

1 

Accept iXBRL data file or PDF file(*). The iXBRL data file should be prepared in accordance with the IRD Taxonomy Package. The file size must not exceed 20MB. The file name must not exceed 25 Chinese characters or 100 English characters.


* Applicable to Corporations / Persons other than Corporations adopting accounting standards other than full Hong Kong Financial Reporting Standards (HKFRS) / HKFRS for Private Entities / Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (SME-FRF & SME-FRS) in preparing financial statements

Zip file compressed for transmission:

Note
File added will be compressed into Zip file for transmission.

Tax Computation, Supporting Schedules and Other Documents and Information as specified in the Return:

Select file to upload:

1 

Accept iXBRL data file. The iXBRL data file should be prepared in accordance with the IRD Taxonomy Package. The file size must not exceed 20MB. The file name must not exceed 25 Chinese characters or 100 English characters.

Zip file compressed for transmission:

Note
File added will be compressed into Zip file for transmission.

Does the corporation / business adopt full Hong Kong Financial Reporting Standards (HKFRS) / HKFRS for Private Entities / Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (SME-FRF & SME-FRS) in preparing financial statements?

☐ Yes ☐ No **2**

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Step 3: Upload Supporting Documents

Only one iXBRL data file can be added under each section.

- 1** Click “Add File” to browse and select the data file saved in your computer.
- 2** Select “Yes / No” to declare whether the corporation / business adopts full Hong Kong Financial Reporting Standards (HKFRS) / HKFRS for Private Entities / Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (SME-FRF & SME-FRS) in preparing financial statements. Financial statements in PDF format will be accepted if not adopting the aforesaid accounting standards.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Does the corporation / business adopt full Hong Kong Financial Reporting Standards (HKFRS) / HKFRS for Private Entities / Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (SME-FRF & SME-FRS) in preparing financial statements? ☐ Yes ☐ No

3

Contact Person:

Day-time Contact Telephone Number: +852 4

E-mail Address:

5

Confirm E-mail Address:

Back 6

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Step 3: Upload Supporting Documents (Continued)

- 3 Input the name of the contact person.
- 4 Input the telephone number of the contact person.
- 5 Input and confirm the e-mail address of the contact person.
- 6 Click “Confirm to Zip and Upload” to confirm.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Acknowledgement

File Number: 31/99999995

Name of Corporation / Business: 納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment: 2024/25

Transaction Reference Number: 9999 9999 9999 9999

Transaction Date and Time: 09 Jul 2025 16:37:35

You have successfully uploaded the following file(s):

Financial Statements (zipped): 99999995-2025-FSI-090725163525.zip
Check Sum
14d17ce449efdbf74aa176280c838768d7d451018c1f6373a6738c06f1508e72

[Download Financial Statements Zip File](#)

7

Tax Computation (zipped): 99999995-2025-TCI-090725163529.zip
Check Sum
107094d2b9a65c1a360299fcff2ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80

[Download Tax Computation Zip File](#)

7

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Step 3: Upload Supporting Documents (Continued)

The file uploaded will be compressed into a Zip file for transmission and downloaded to your computer automatically for your record.

If the automatic download has not started, you may download it manually.

7

Click “Download Financial Statements Zip File” and / or “Download Tax Computation Zip File” in the “Acknowledgement” page to download the zip file for transmission.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Step 4: Acknowledgement

An acknowledgement will be provided immediately after successful upload.

- 1 Click “Print” to print the acknowledgement.
- 2 Click “Save” to save the acknowledgement.

Acknowledgement

File Number:

31/99999995

Name of Corporation / Business:

納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment:

2024/25

Transaction Reference Number:

9999 9999 9999 9999

Transaction Date and Time:

09 Jul 2025 16:37:35

You have successfully uploaded the following file(s):

Financial Statements (zipped):

99999995-2025-FSI-090725163525.zip
Check Sum
14d17ce449efdbf74aa176280c838768d7d451018c1f6373a6738c06f1508e72

Download Financial Statements Zip File

Tax Computation (zipped):

99999995-2025-TCI-090725163529.zip
Check Sum
107094d2b9a65c1a360299c1f2ac9e4dbf5ce2dd2f3e029e51cac8c2d31d80

Download Tax Computation Zip File

Notes:

1. If the duly completed Profits Tax Return is not submitted to the Department either in paper or electronic form, mere uploading of the data file via the "Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return" service will not be regarded as having complied with the return filing obligation stipulated in the Inland Revenue Ordinance.

2. The iXBRL data files uploaded will be validated. The validation result will be provided on the "Upload files for Supporting Documents to Profits Tax Return" screen within one working day.

3. Uploaded data files not submitted would be purged by mid of the nearest March following the uploading.

4. Check Sums are derived from the data files. The same Check Sum will be shown on the acknowledgment screen after uploading of the files, the "Supplementary Forms and Supporting Documents to Profits Tax Return" screen of the Completion Service and the draft return in the Completion Service / the Submission Service.

Help protect our environment. Please retain the relevant information by


Process Another Return


Select Another Business

Print

Save

Upload Files for Supplementary Form

Inland Revenue Department
The Government of the Hong Kong Special Administrative Region
of the People's Republic of China



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Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Validation Result

The supporting documents uploaded will be validated.

The validation result will be provided within one working day.

An alert email about the release of result will be sent to the contact person's email address.

Upon receipt of the alert email, you may access the screen for uploading files to check the validation result.

2 Select Action

3 Upload / Delete Data File

4 Acknowledgement

5 Print Control List for Electronic Files for Supplementary Form Uploaded (Applicable only if the corresponding Profits Tax Return and Supporting Documents will be submitted in paper form)

Upload File for Supporting Documents to Profits Tax Return

File Number:31/99999995

Name of Corporation / Business:納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment:2024/25

▲ Attention

1. The file number and the year of assessment of the data files should match with the concerned tax return.

2. The data files for financial statements and tax computation must be uploaded in one single transaction.

3. The latest uploaded files will replace ALL previously uploaded files. All previous files will be deleted. The Department cannot recover the files deleted.

4. Check Sums are derived from the data files. The same Check Sum will be shown on the acknowledgment screen after uploading of the files, the "Supplementary Forms and Supporting Documents to Profits Tax Return" screen of the Completion Service and the draft return in the Completion Service / the Submission Service.

5. The XBRL data files uploaded will be validated. The validation result will be provided on this screen within one working day. An alert e-mail about the release of result will be sent to the contact person's e-mail address provided on this screen.

6. In case the validation checking is failed, the uploaded data files for financial statements and tax computation will not be regarded as attachment to the Profits Tax Return. You could click the "Download Error List" button next to the result to download a CSV file listing the error messages. After rectification of error, you can upload the data files for financial statements and tax computation afresh. Validation checking of the data files will be conducted as above.


Supporting Documents to Profits Tax Return previously uploaded:


Validation Result:Pending Validation

Upload Date and Time:09 Jul 2025 16:37:35

Financial Statements (zipped):99999995-2025-FSI-090725163525.zip
Check Sum
14d17ce449efdbf74aa176280c838768d7d451018c1f6373a6738c06f1508e72

Tax Computation (zipped):99999995-2025-TCI-090725163529.zip
Check Sum
107094d2b9a65c1a360299fcf2ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80

 **Inland Revenue Department**
The Government of the Hong Kong Special Administrative Region
of the People's Republic of China



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Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Supporting Documents to Profits Tax Return previously uploaded:

Validation Result:	Pending Validation
Upload Date and Time:	09 Jul 2025 16:37:35
Financial Statements (zipped):	99999995-2025-FSI-090725163525.zip Check Sum 14d17ce449efdbf74aa176280c838768d7d451018c1f6373a6738c06f1508e72
Tax Computation (zipped):	99999995-2025-TCI-090725163529.zip Check Sum 107094d2b9a65c1a360299cfc2ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Validation Result (Continued)

There are three types of validation result:

- Pending Validation
- Validation Passed
- Validation Failed

If “**Pending Validation**” is shown, iXBRL data file validation is still in progress and you cannot proceed to complete and submit the Profits Tax return.

If “**Validation Passed**” is shown, the iXBRL data files uploaded have passed the validation.

Supporting Documents to Profits Tax Return previously uploaded:

Validation Result:	Validation Passed
Upload Date and Time:	09 Jul 2025 16:37:35
Financial Statements (zipped):	99999995-2025-FSI-090725163525.zip Check Sum 14d17ce449efdbf74aa176280c838768d7d451018c1f6373a6738c06f1508e72
Tax Computation (zipped):	99999995-2025-TCI-090725163529.zip Check Sum 107094d2b9a65c1a360299cfc2ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Upload File for Supporting Documents to Profits Tax Return

File Number: 31/99999995

Name of Corporation / Business: 納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment: 2024/25

▲ Attention

1. The file number and the year of assessment of the data files should match with the concerned tax return.
2. The data files for financial statements and tax computation must be uploaded in one single transaction.
3. The latest uploaded files will replace ALL previously uploaded files. All previous files will be deleted. The Department cannot recover the files deleted.
4. Check Sums are derived from the data files. The same Check Sum will be shown on the acknowledgment screen after uploading of the files, the "Supplementary Forms and Supporting Documents to Profits Tax Return" screen of the Completion Service and the draft return in the Completion Service / the Submission Service.
5. The iXBRL data files uploaded will be validated. The validation result will be provided on this screen within one working day. An alert e-mail about the release of result will be sent to the contact person's e-mail address provided on this screen.
6. In case the validation checking is failed, the uploaded data files for financial statements and tax computation will not be regarded as attachment to the Profits Tax Return. You could click the "Download Error List" button next to the result to download a CSV file listing the error messages. After rectification of error, you can upload the data files for financial statements and tax computation afresh. Validation checking of the data files will be conducted as above.

Supporting Documents to Profits Tax Return previously uploaded:

Validation Result: **Validation Failed**

Upload Date and Time: 08 Jul 2025 10:02:43

Financial Statements (zipped): 99999995-2025-FSI-080725105125.zip

Check Sum
b227818b9c55c75059b537385ba5b57a95b20ca9b1f946a669e68082be2dd0f6

Tax Computation (zipped): 99999995-2025-TCI-080725105130.zip

Check Sum
c7c08e05d61e820d99e7f4061703f7f3be312c89178e2ea1c0e4eaf1be16411

[Download Error List](#)

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Validation Result (Continued)

If “**Validation Failed**” is shown, the iXBRL data files uploaded cannot pass the validation.

There are two stages of validation: schema and business validations.

The schema validation ensures that the data files are prepared on the basis of taxonomies published on the IRD's website, while the business validation ensures that the data files conform with the business logic.

The uploaded data files must pass through the schema validation before proceeding to business validation.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Upload File for Supporting Documents to Profits Tax Return

File Number: 31/99999995

Name of Corporation / Business: 納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment: 2024/25

▲ Attention

1. The file number and the year of assessment of the data files should match with the concerned tax return.
2. The data files for financial statements and tax computation must be uploaded in one single transaction.
3. The latest uploaded files will replace ALL previously uploaded files. All previous files will be deleted. The Department cannot recover the files deleted.
4. Check Sums are derived from the data files. The same Check Sum will be shown on the acknowledgment screen after uploading of the files, the "Supplementary Forms and Supporting Documents to Profits Tax Return" screen of the Completion Service and the draft return in the Completion Service / the Submission Service.
5. The iXBRL data files uploaded will be validated. The validation result will be provided on this screen within one working day. An alert e-mail about the release of result will be sent to the contact person's e-mail address provided on this screen.
6. In case the validation checking is failed, the uploaded data files for financial statements and tax computation will not be regarded as attachment to the Profits Tax Return. You could click the "Download Error List" button next to the result to download a CSV file listing the error messages. After rectification of error, you can upload the data files for financial statements and tax computation afresh. Validation checking of the data files will be conducted as above.

Supporting Documents to Profits Tax Return previously uploaded:

Validation Result: **Validation Failed**

Upload Date and Time: 08 Jul 2025 10:02:43

Financial Statements (zipped): 99999995-2025-FSI-080725105125.zip

Check Sum
b227818b9c55c75059b537385ba5b57a95b20ca9b1f946a669e68082be2dd0f6

Tax Computation (zipped): 99999995-2025-TCI-080725105130.zip

Check Sum
c7c08e05d61e820d99e7f4061703f7f3be312c89178e2ea1c0e4eaf1be16411

[Download Error List](#)

Option 2: Upload Files for Supporting Documents to Profits Tax Return

Validation Result (Continued)

“Validation Failed”

You may download the error list with the error messages by clicking “Download Error List” and rectify the data file(s) accordingly.

After rectifying the error for “Validation Failed” data file(s), you may repeat the steps to re-upload the supporting documents and check the validation result.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

File Number:	31/99999995
Name of Corporation / Business:	納稅人甲有限公司 TAXPAYER A COMPANY LIMITED
Year of Assessment:	2024/25

- 1
- ☐ Upload files for supplementary form (Note 1)
 - ☐ Upload files for Supporting Documents to Profits Tax Return (Note 1)
 - ☒ Delete file uploaded (Note 2)
 - ☐ Print Control List for electronic files for supplementary form uploaded (Note 3)

Notes

1. If a new file is required to be uploaded irrespective of whether a file has been uploaded previously, please select "Upload files". The previous uploaded file will be deleted automatically after the new file has been uploaded.
2. If mere deletion of previous uploaded file is required and uploading another file for replacement is unnecessary, please select "Delete file uploaded".
3. If uploading of the file for supplementary form has been completed and the corresponding Profits Tax Return and Supporting Documents will be submitted in paper form, please select "Print Control List for electronic files for supplementary form uploaded" to print the Control List for signature and submit the signed list together with the tax return and Supporting Documents. If the Profits Tax Return and Supporting Documents will be submitted under electronic filing mode or semi-electronic filing mode, the action of "Print Control List for electronic files for supplementary form uploaded" is not required.

Back

Continue

2

Option 3: Delete File Uploaded

Step 2: Select Action

If necessary, select "Delete file uploaded" to remove the data files uploaded.

1 Select "Delete file uploaded".

2 Click "Continue" to proceed.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

1 ☐ Delete the Supplementary Form(s) to Profits Tax Return below.

Upload Date and Time: 08 Jul 2025 11:01:15

Supplementary Form(s) to Profits Tax Return: 99999995-2025-S-080725104850.zip
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

BIRS1
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

☐ Delete the Supporting Documents to Profits Tax Return below.

Financial Statements: No file uploaded

Tax Computation: No file uploaded

Back **Continue** **2**

Any previous printed Control List for electronic files for supplementary form uploaded / tax return for semi-electronic filing will become invalid.
Confirm to delete?

Cancel **Confirm** **3**

Option 3: Delete File Uploaded

Step 3: Upload / Delete Data File

- 1** Select the type of document to be deleted.
- 2** Click “Continue” to proceed.
- 3** A pop-up window will be displayed. Click “Confirm” to confirm the deletion.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Option 3: Delete File Uploaded

Step 4: Acknowledgement

An acknowledgement will be provided immediately after successful deletion.

- 1 Click “Print” to print the acknowledgement.
- 2 Click ”Save” to save the acknowledgement.

Acknowledgement

File Number:

31/99999995

Name of Corporation / Business:

納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

Year of Assessment:

2024/25

Transaction Reference Number:

9999 9999 9999 9999

Transaction Date and Time:

09 Jul 2025 16:15:55

You have successfully deleted the following file(s):

Transaction Date and Time:

08 Jul 2025 11:01:15

Supplementary Form(s) to Profits Tax Return:

BIRS1
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

Zip file for transmission:

99999995-2025-S-080725104850.zip
Check Sum
bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646

Notes:

Help protect our environment. Please retain the relevant information by saving this page.

Process Another Return

Select Another Business

Print

Save

1

2

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Option 4: Print Control List for Electronic Files for Supplementary Form Uploaded

Print the Control List for signing and submission together with the tax return and supporting documents in paper form.

- 1 Select “Print Control List for electronic files for supplementary form uploaded”.
- 2 Click “Continue” to proceed.

The screenshot displays the Business Tax Portal interface for uploading data files. It includes a header section with the following information:

- File Number: 31/99999995
- Name of Corporation / Business: 納稅人甲有限公司 (TAXPAYER A COMPANY LIMITED)
- Year of Assessment: 2024/25

Below this, there are four radio button options for file upload:

- ☐ Upload files for supplementary form (Note 1)
- ☐ Upload files for Supporting Documents to Profits Tax Return (Note 1)
- ☐ Delete file uploaded (Note 2)
- ☒ **Print Control List for electronic files for supplementary form uploaded (Note 3)**

A red box with the number '1' highlights the selected option. Below the options is a 'Notes' section with the following text:

Notes

1. If a new file is required to be uploaded irrespective of whether a file has been uploaded previously, please select "Upload files". The previous uploaded file will be deleted automatically after the new file has been uploaded.
2. If mere deletion of previous uploaded file is required and uploading another file for replacement is unnecessary, please select "Delete file uploaded".
3. If uploading of the file for supplementary form has been completed and the corresponding Profits Tax Return and Supporting Documents will be submitted in paper form, please select "Print Control List for electronic files for supplementary form uploaded" to print the Control List for signature and submit the signed list together with the tax return and Supporting Documents. If the Profits Tax Return and Supporting Documents will be submitted under electronic filing mode or semi-electronic filing mode, the action of "Print Control List for electronic files for supplementary form uploaded" is not required.

At the bottom, there are two buttons: 'Back' and 'Continue'. A red box with the number '2' highlights the 'Continue' button.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

File Number:	31/99999995
Name of Corporation / Business:	納稅人甲有限公司 TAXPAYER A COMPANY LIMITED
Year of Assessment:	2024/25

Attention

1. Input on this screen is optional. The information entered on this screen will be displayed in Section 2 - Declaration and Signature of the Control List on the next screen.
2. You may choose to skip this screen and complete Section 2 – Declaration and Signature of the Control List by handwriting after printing out.

1**Capacity of Person Signing the Profits Tax Return**

- ☐ Taxpayer
☐ Service Provider

Full name of the service provider being engaged

1**Person Signing the Profits Tax Return**

Name

Designation

(Position held)

[Return to Menu](#)[Continue](#)**2**

Option 4: Print Control List for Electronic Files for Supplementary Form Uploaded

1

Input details for pre-filling the relevant data in Section 2 – Declaration and Signature of the Control List. The capacity, name and designation must be provided collectively.

You may also choose to skip this screen and complete Section 2 of the Control List by handwriting after printing out.

2

Click “Continue” to proceed.

Guide to Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return (BIR52)

Option 4: Print Control List for Electronic Files for Supplementary Form Uploaded

- 1
- Check all information carefully. If the information is in order, click “Print Control List for Signing” to print the Control List for signing and submission in paper form.

File Number:3199999995

Name of Corporation / Business:納稅人甲有限公司
TAXPAYER A COMPANY LIMITED


Year of Assessment:2024/25

▲ Attention

1. Please click the button "Print Control List for Signing" below to print the Control List. The Department only accepts Control List (with QR code) printed by this service.
2. Please complete Section 2 - Declaration and Signature of the printed Control List. The duly completed Control List must be signed by the same person signing the tax return and submitted together with Profits Tax Return and Supporting Documents in paper form.
3. Each uploading transaction bears a unique transaction reference number. A fresh Control List showing the latest transaction reference number must be printed if the previous uploaded data file for supplementary forms is replaced.

PROFITS TAX RETURN
CONTROL LIST FOR ELECTRONIC FILES FOR SUPPLEMENTARY FORM
UPLOADED VIA THE eTAX SERVICES UNDER GovHK

This Control List (with QR code) must be signed by the same person signing the Profits Tax Return and submitted together with the Profits Tax Return and supporting documents. If the Profits Tax Return and this Control List are not signed and submitted to the Department, the mere uploading of the electronic file(s) via the eTAX services under GovHK will not be regarded as having complied with the return filing obligation stipulated in the Inland Revenue Ordinance.



File No. : 3199999995
Year of Assessment : 2024/25
Name of Taxpayer : 納稅人甲有限公司
TAXPAYER A COMPANY LIMITED

SECTION 1 ELECTRONIC FILES UPLOADED

Supplementary Form(s) to Profits Tax Return
99999995-2025-S-090725162543.zip
Check Sum bac25055871149ea89573168b1836efeb6289e78f38b02d523bc94b79951646
BIRS1 Check Sum bac25055871149ea89573168b1836efeb6289e78f38b02d523bc94b79951646

Transaction Reference Number : 9999 9999 9999 9999
Transaction Date and Time : 09 Jul 2025 16:27:39

SECTION 2 DECLARATION AND SIGNATURE (tick one appropriate box only)

☐ I declare that:-

- the electronic file(s) of the supplementary form(s) has/have been prepared by using the form(s) downloaded from the Department's web site www.ird.gov.hk/e_gtr and I have read the information shown on the relevant supplementary form(s); and
- to the best of my knowledge and belief all the information given and the statements made in this Control List and the electronic file(s) uploaded are true, correct and complete.

☐ I, _____ (State full name of the service provider being engaged), being service provider of the Taxpayer, declare that:-

- the electronic file(s) of the supplementary form(s) has/have been prepared by using the form(s) downloaded from the Department's web site www.ird.gov.hk/e_gtr and I have read the information shown on the relevant supplementary form(s); and
- this Control List is furnished together with the Profits Tax Return and supporting documents in accordance with the information provided, or instructions given, by the Taxpayer.

Name _____ Signature _____
(Person signing the Profits Tax Return)

Designation _____ Date _____
(Position held)

IR1477 (4/2024)

2025-07-09 17:12:43


Process Another Return

Select Another Business

Back


Print Control List for Signing

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Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China



稅務易
eTAX

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Inland Revenue Department

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