



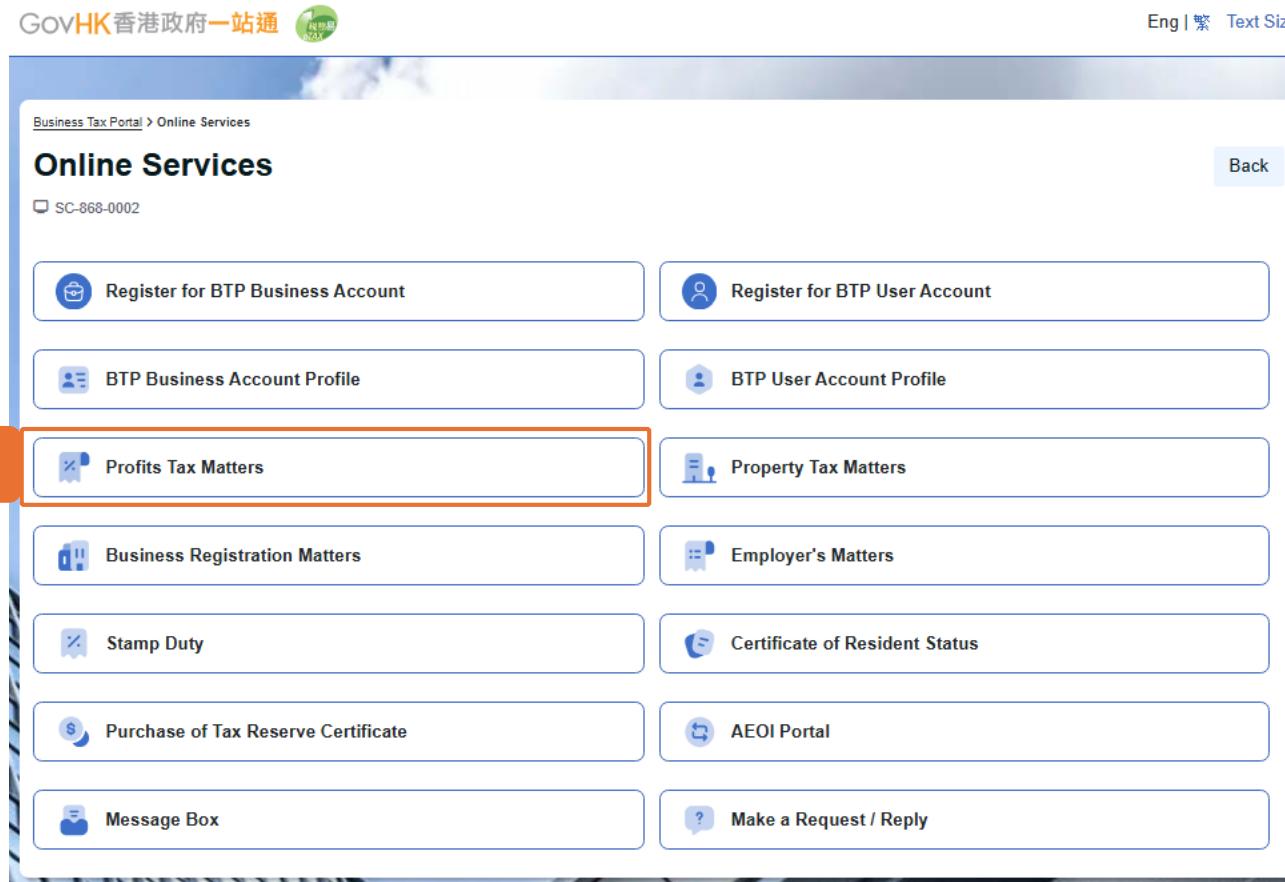
Inland Revenue Department

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



Completion of Profits Tax Return (BIR52)

Guide to Completion of Profits Tax Return (BIR52)



GovHK香港政府一站通 稅務易 eTAX

Business Tax Portal > Online Services

SC-868-0002

Online Services

Back

1

Register for BTP Business Account

Register for BTP User Account

BTP Business Account Profile

BTP User Account Profile

Profits Tax Matters

Property Tax Matters

Business Registration Matters

Employer's Matters

Stamp Duty

Certificate of Resident Status

Purchase of Tax Reserve Certificate

AEOI Portal

Message Box

Make a Request / Reply

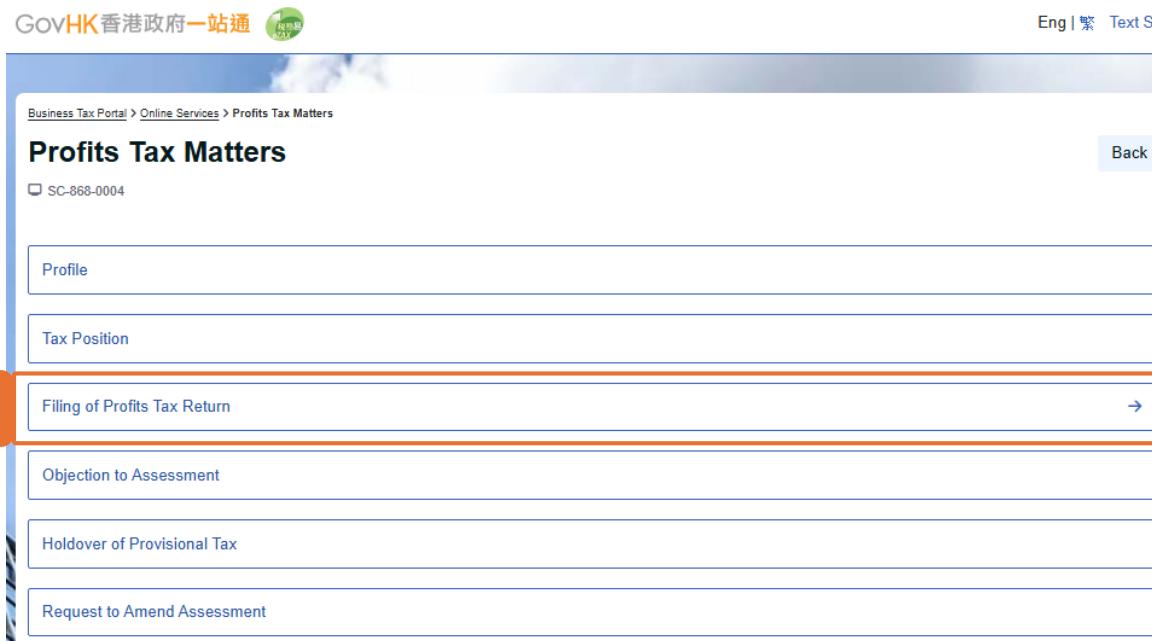
Getting Started

This document will guide you through the steps of completing Profits Tax Return.

Completion of Profits Tax Return service (“Completion 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 Completion of Profits Tax Return (BIR52)



GovHK 香港政府一站通

Business Tax Portal > Online Services > Profits Tax Matters

Profits Tax Matters

SC-868-0004

Profile

Tax Position

2 Filing of Profits Tax Return

Objection to Assessment

Holdover of Provisional Tax

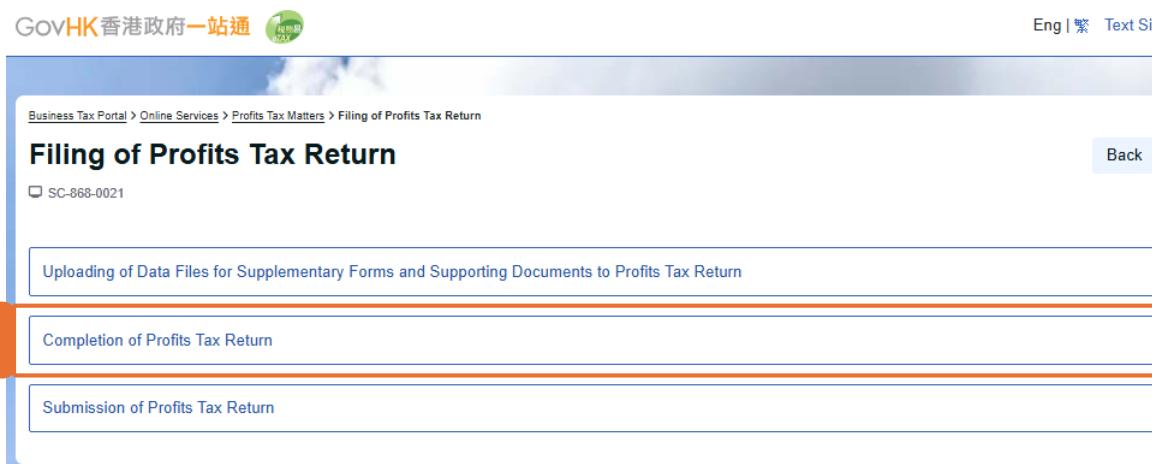
Request to Amend Assessment

Back

Eng | 繁 Text Size

Getting Started (Continued)

- 2** Select “Filing of Profits Tax Return”.
- 3** Select “Completion of Profits Tax Return” to begin.



GovHK 香港政府一站通

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

3 Filing of Profits Tax Return

SC-868-0021

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

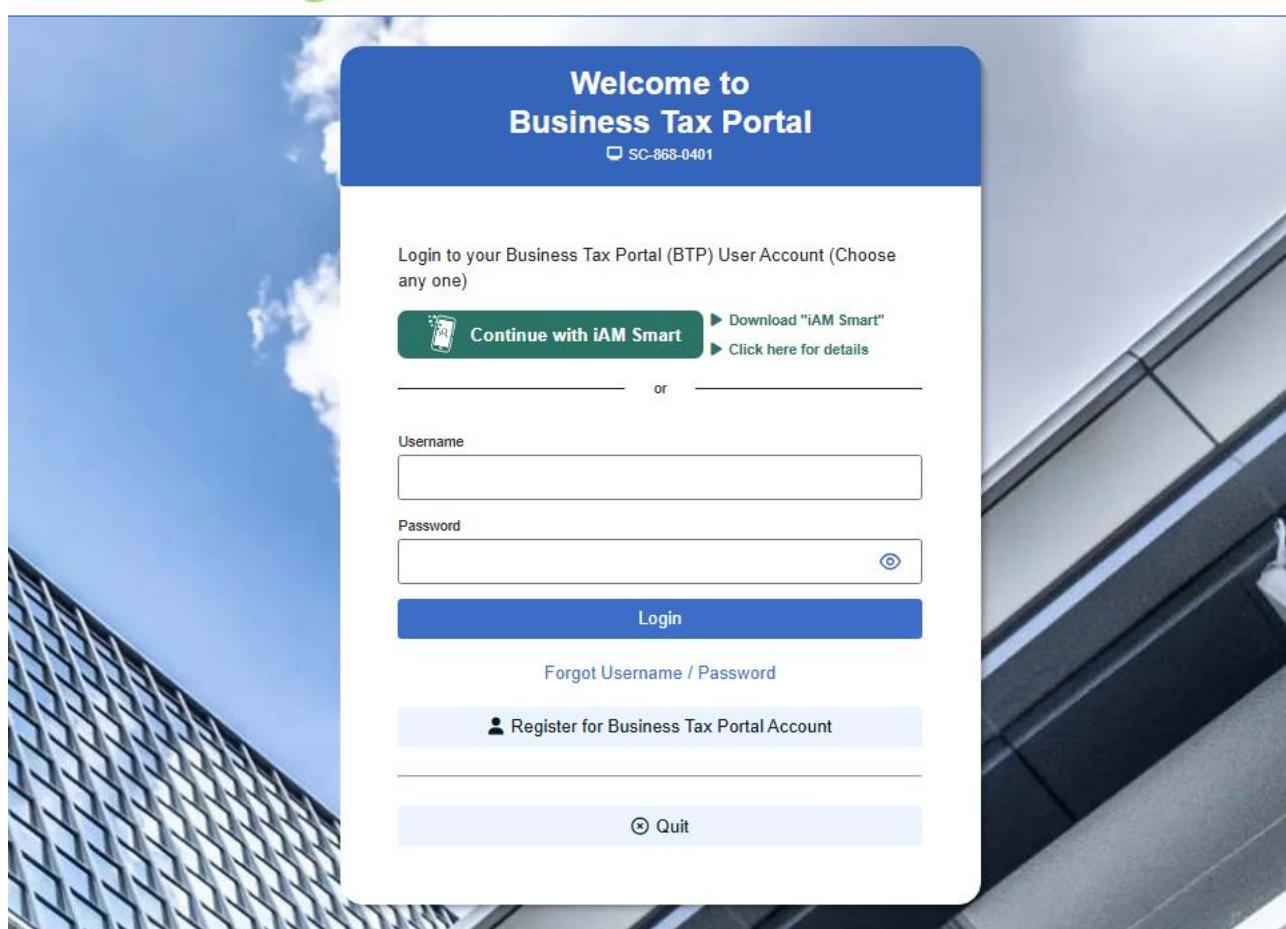
Completion of Profits Tax Return

Submission of Profits Tax Return

Back

Eng | 繁 Text Size

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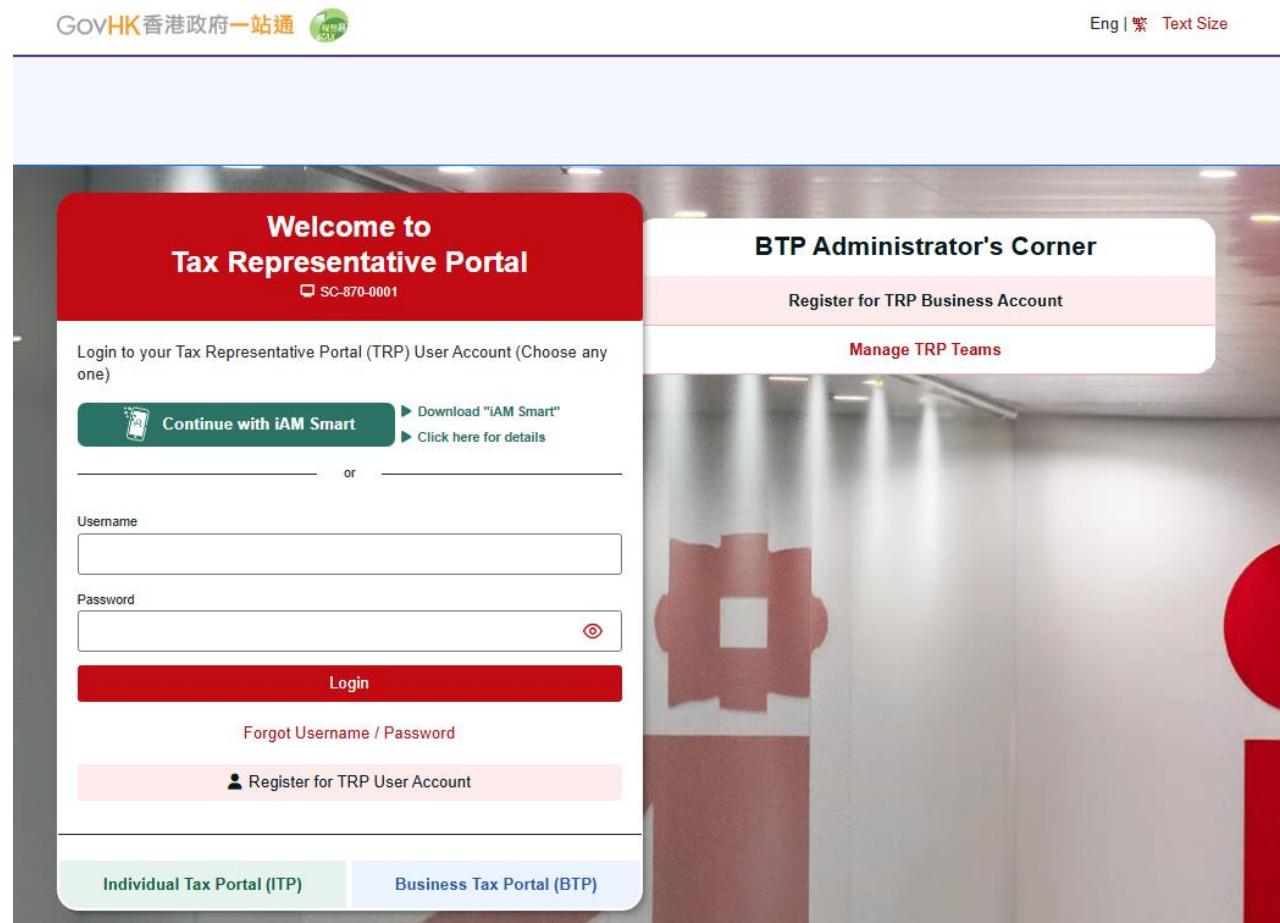


3 Means to Enter the Service

1

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

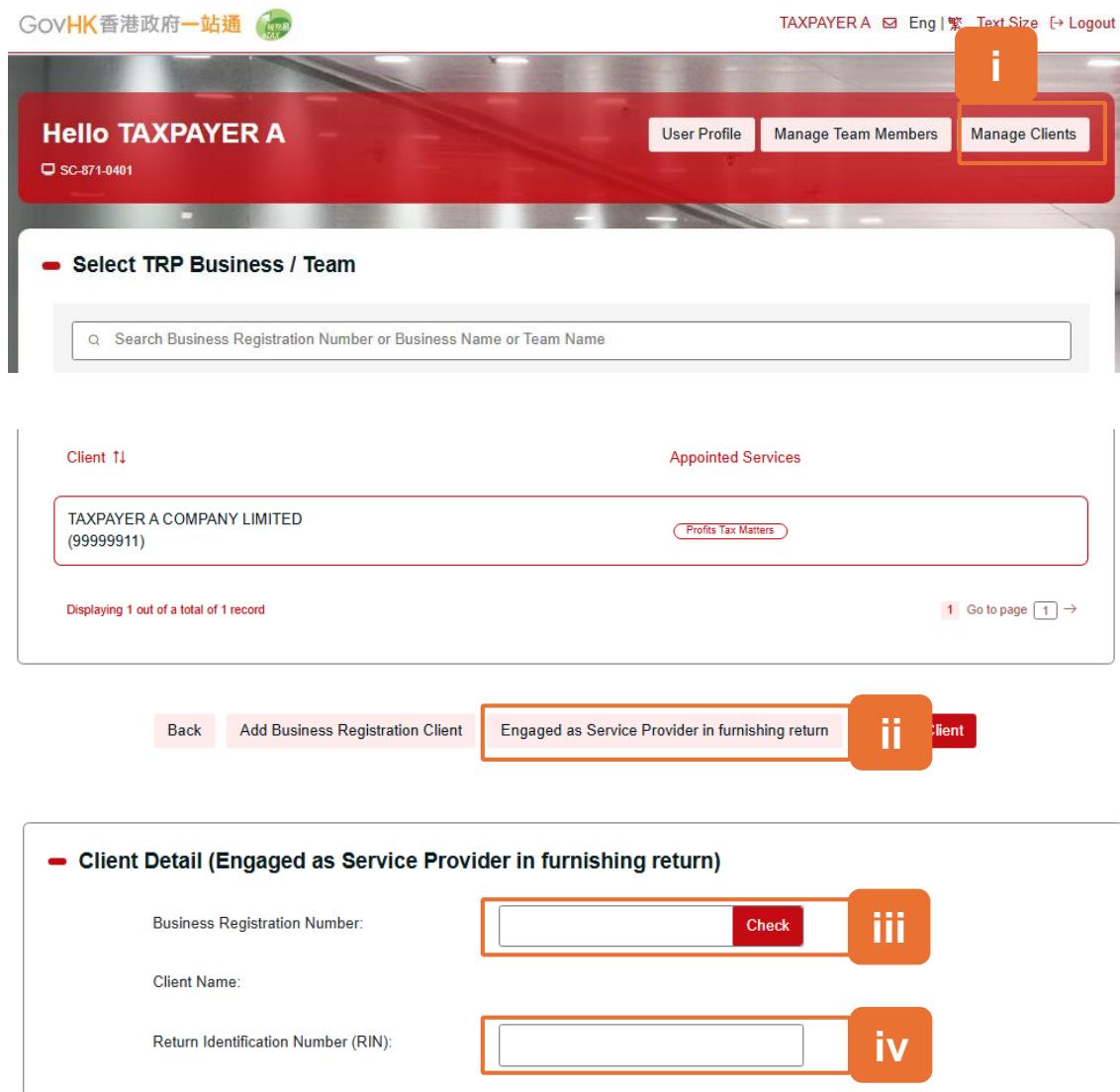
Guide to Completion of Profits Tax Return (BIR52)



3 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.

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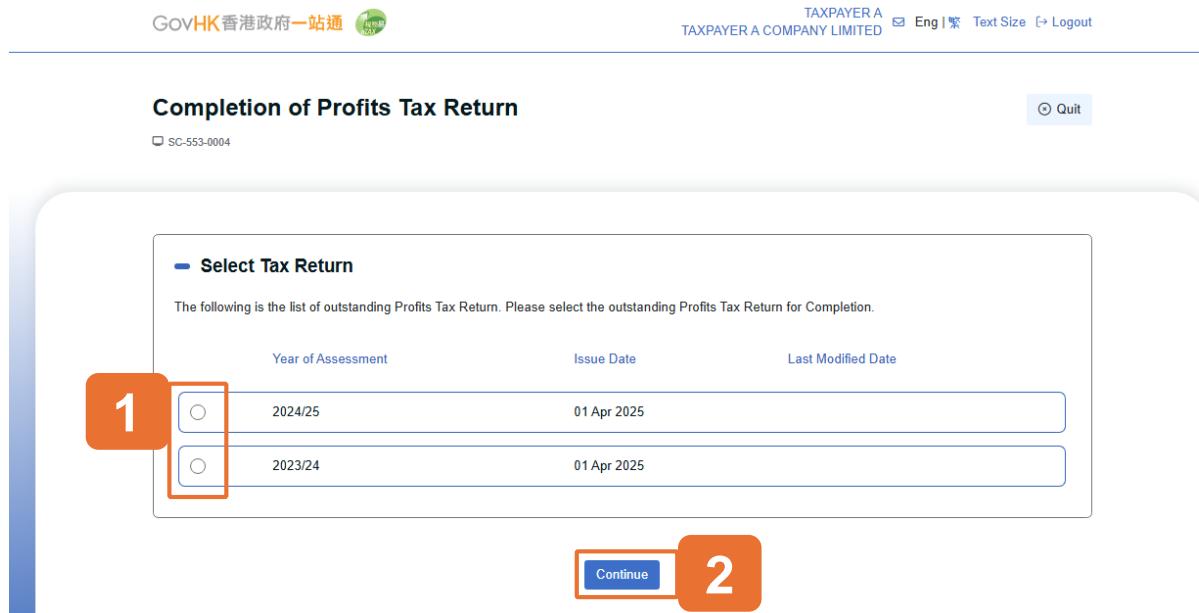


3 Means to Enter the Service (Continued)

3 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.

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

Guide to Completion of Profits Tax Return (BIR52)



The screenshot shows the 'Completion of Profits Tax Return' page. At the top, it displays 'GovHK 香港政府一站通' and 'TAXPAYER A COMPANY LIMITED' with language and text size options. Below this, the page title 'Completion of Profits Tax Return' and a sub-section 'Select Tax Return' are visible. A note states: 'The following is the list of outstanding Profits Tax Return. Please select the outstanding Profits Tax Return for Completion.' A table lists two entries:

Year of Assessment	Issue Date	Last Modified Date
2024/25	01 Apr 2025	
2023/24	01 Apr 2025	

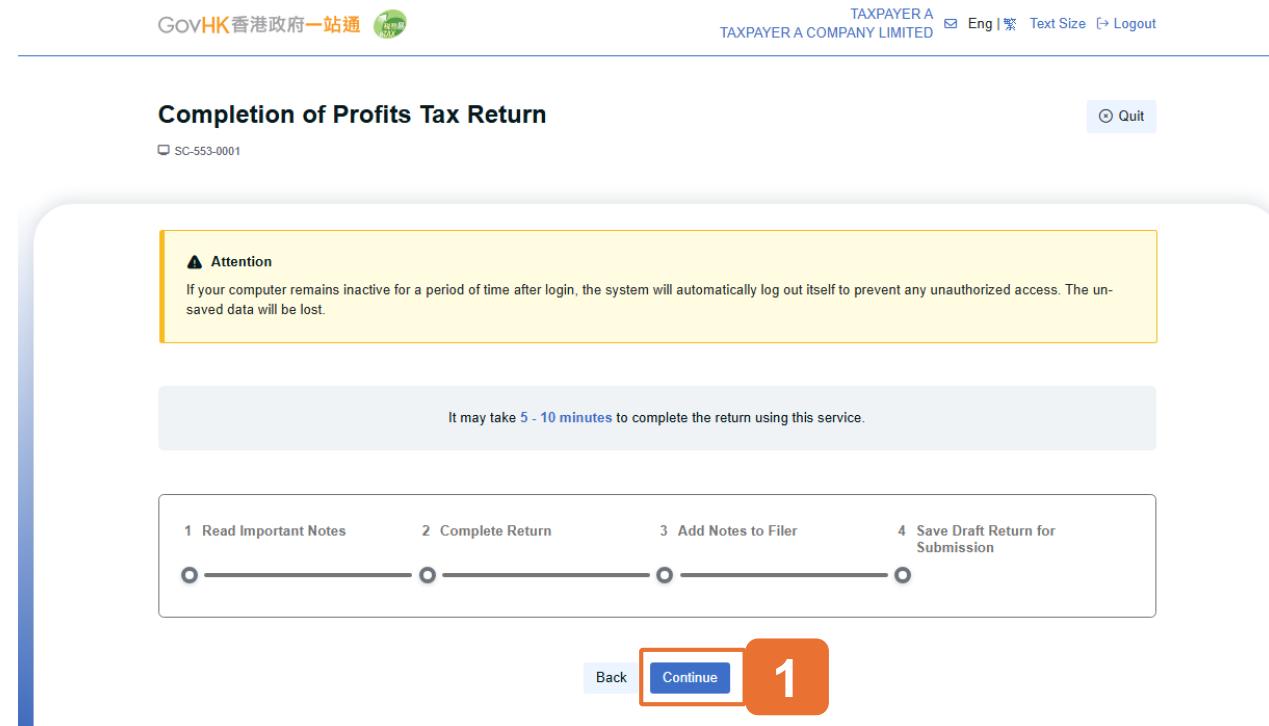
Two orange numbered callouts are present: '1' points to the first row of the table, and '2' points to the 'Continue' button at the bottom left. The 'Continue' button is highlighted with a blue box.

Select Tax Return

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

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

Guide to Completion of Profits Tax Return (BIR52)



GovHK 香港政府一站通 

TAXPAYER A
TAXPAYER A COMPANY LIMITED  Eng |  Text Size 

Completion of Profits Tax Return 

SC-553-0001

Attention
If your computer remains inactive for a period of time after login, the system will automatically log out itself to prevent any unauthorized access. The unsaved data will be lost.

It may take 5 - 10 minutes to complete the return using this service.

1 Read Important Notes 2 Complete Return 3 Add Notes to Filer 4 Save Draft Return for Submission

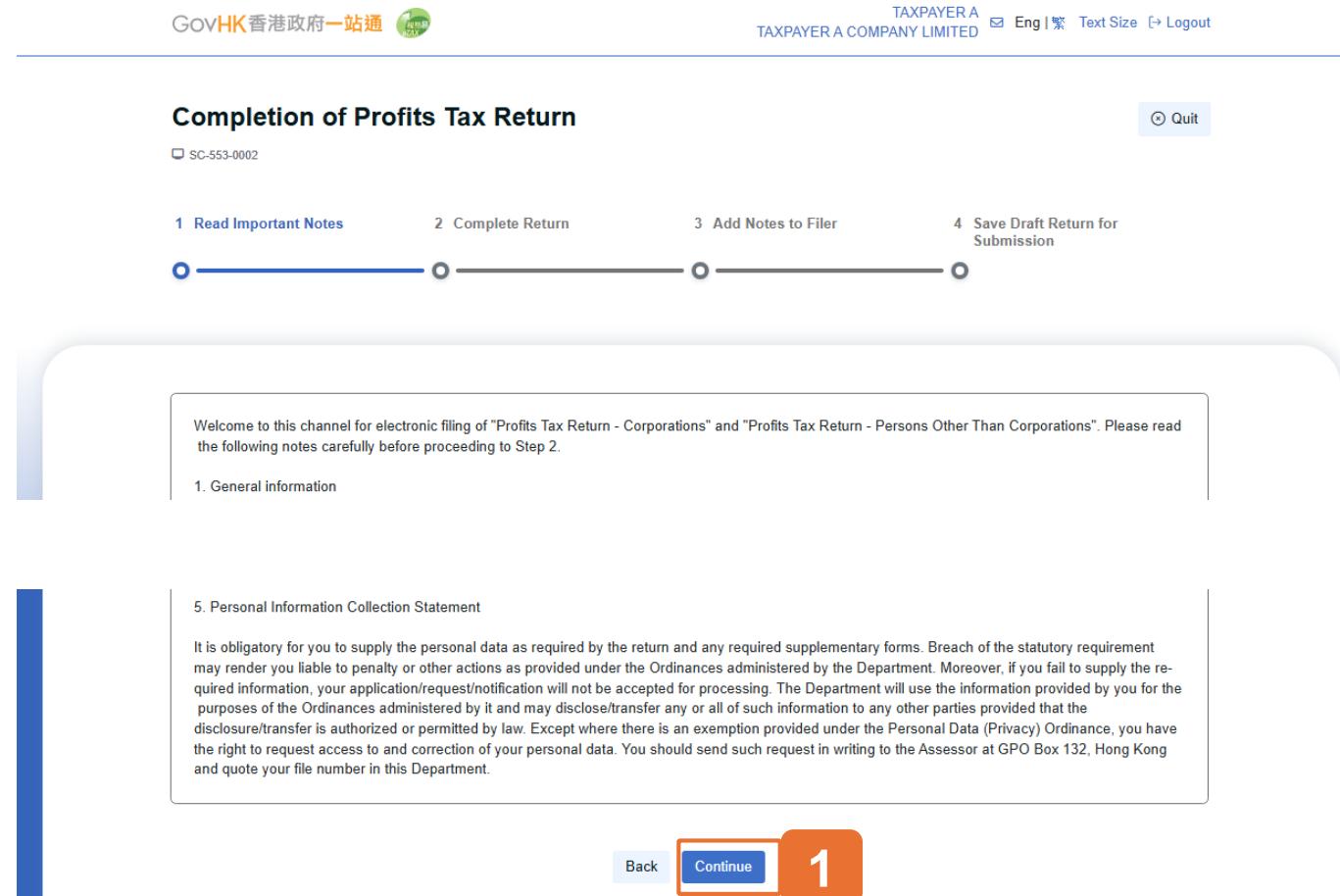
Back **Continue** 1

4 Steps to Proceed

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

- 1 Click “Continue” to proceed.

Guide to Completion of Profits Tax Return (BIR52)



GovHK 香港政府一站通

TAXPAYER A
TAXPAYER A COMPANY LIMITED

Completion of Profits Tax Return

SC-553-0002

1 Read Important Notes 2 Complete Return 3 Add Notes to Filer 4 Save Draft Return for Submission

Welcome to this channel for electronic filing of "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

5. Personal Information Collection Statement

It is obligatory for you to supply the personal data as required by the 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.

Back Continue 1

Step 1: Read Important Notes

Read the Important Notes carefully.

1 Click "Continue" to proceed.

Guide to Completion of Profits Tax Return (BIR52)

Completion of Profits Tax Return - Persons Other Than Corporations

SC-553-0205

1 Read Important Notes 2 Complete Return 3 Add Notes to Filer 4 Save Draft Return for Submission

Part 01 of 02

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

Attention

- Details displayed below are extracted from the "Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return" service (the Uploading Service). No amendment of the details is allowed on this screen. If you have to add/remove/replace the uploaded file(s), please click the "Upload File" button below to go to the Uploading Service for amendment, and click the "Refresh" button below for displaying the up-to-date details. If necessary, please save the partially completed return for future completion.
- Check Sums are derived from the data files. The same Check Sum will be shown on the acknowledgment screen after uploading of the files, this screen and the draft return in the Completion Service / the Submission Service.

Electronic files uploaded

Supplementary Form(s) to Profits Tax Return	
99999995-2025-S-090725162543.zip	bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646
Check Sum	bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646
BIRS1 Check Sum	bac25b55871149ea8f5673168b1836efebd269e76f38b02d523bc94b79951646
Transaction Reference Number	9999 9999 9999 9999

Supporting Documents to Profits Tax Return	
Financial Statements	99999995-2025-FSI-090725163525.zip
Check Sum	14d17ce449efdb74aa176280c838768d7d451018c1f6373a6738c06f1508e72

Tax Computation, Supporting Schedules and Other Documents and Information as specified in the Return	
99999995-2025-TCI-090725163529.zip	107094d2b9a65c1a360299cff2ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80
Check Sum	107094d2b9a65c1a360299cff2ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80
Transaction Reference Number	9999 9999 9999 9999

Step 2: Complete Return

Details displayed on the screen are extracted from the “Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return” service (the Uploading Service).

No amendment of the details is allowed on this screen. Amendment of file(s) uploaded should be conducted through the Uploading Service.

Check Sums of the files uploaded and Transaction Reference Number for uploading such files are displayed for verification.

Guide to Completion of Profits Tax Return (BIR52)

1

— Electronic files uploaded

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

Check Sum	bac25b55871149ea8f5673168b1836efebd269e76f38b02d523b94b79951646
BIRS1 Check Sum	bac25b55871149ea8f5673168b1836efebd269e76f38b02d523b94b79951646
Transaction Reference Number	9999 9999 9999 9999

Supporting Documents to Profits Tax Return

Financial Statements
99999995-2025-FSI-090725163525.zip

Check Sum	14d17ce449efdbf74aa176280c838768d7d451018c1f6373a6738c06f1508e72
-----------	--

Tax Computation, Supporting Schedules and Other Documents and Information as specified in the Return
99999995-2025-TCI-090725163529.zip

Check Sum	107094d2b9a65c1a360299fcff2ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80
Transaction Reference Number	9999 9999 9999 9999

— Details of supplementary form(s) uploaded ⓘ

Form S1 - Person electing for two-tiered profits tax rates
 Form S2 - Transfer pricing
 Form S3 - Expenditure on research & development
 Form S4 - Expenditure on energy efficient building installation
 Form S5 - Ship-owner
 Form S15 - Persons deriving eligible carried interest
 Form S19 - Taxation on specified foreign-sourced income
 Form S20 - Tax concessions for family-owned investment holding vehicle
 Form S21 - Tax certainty enhancement scheme for onshore gain on disposal of equity interests
 Form S22 - Tax concessions for intellectual property income

2 **3** **4**

Upload File Back Save Refresh Continue

Step 2: Complete Return (Continued)

- 1 Check all the information carefully.
- 2 If you need to add / remove / replace the uploaded file(s), click “Upload File” button to go to the Uploading Service for amendment.
- 3 If the uploaded file is not consistent with the one stated in the draft return file, click “Refresh” for displaying the up-to-date details of file uploaded.
- 4 If all the details are in order, click “Continue” to proceed.

Guide to Completion of Profits Tax Return (BIR52)

5

Basis period

Basis period:

From

To

Statement of assessable profits or adjusted loss 

Assessable Profits (before loss brought forward):

Adjusted Loss (before loss brought forward):

Loss brought forward from prior year:

Are you chargeable at two-tiered rates for this year of assessment? (For a corporation with connected entities, no other connected entity elects to be chargeable at two-tiered rates.) Yes No

Details of the corporation and general matters

Telephone number:

During the basis period, did you have any business activity? Yes No

6 **7**

Step 2: Complete Return (Continued)

5 Fill in the information required for the Profits Tax Return.

6 If you wish to save the partially completed return for further completion, Click “Save”. The input details will be saved in the system.

7 Click “Continue” to proceed.

Guide to Completion of Profits Tax Return (BIR52)

File Number: 31/99999995

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

Year of Assessment: 2024/25

1 Notes to return filer by preparer: (Do not form part of the return)

Last date for submission of the return: 

E-mail address(es) to which acknowledgement of submission of the return be copied: (Optional)

1.
2.

Notes :

The acknowledgement will be copied to the designated e-mail addresses under e_alert@ird.gov.hk after you have submitted the return under the electronic filing mode. Please remind the recipients to configure their e-mail settings or spam filters to accept the acknowledgement e-mails.

Back Reset Save **Continue** **2**

Step 3: Add Notes to Filer

The preparer may notify the return filer of the last date for submission of the tax return. In addition, the preparer can provide email address(es) for copying the acknowledgement of submission. These notes do not form part of the return.

- 1** Fill in information.
- 2** Click “Continue” to proceed.

Guide to Completion of Profits Tax Return (BIR52)

DRAFT

INLAND REVENUE DEPARTMENT
PROFITS TAX RETURN – PERSONS OTHER THAN CORPORATIONS
AND PROVISIONAL PAYMENT FORM 2025/26

Form Number: 13-00000000
Name of Business: 稅務e申報有限公司
TAXAYER A COMPANY LIMITED

Transaction Reference Number: 13-00000000
Transaction Date and Time: 2025-07-07 10:45:28
Check Number: 13-00000000

This return (BIR52) will be accepted in fax or by the paper return (BIR52). This return can only be submitted via the system as specified in the instructions. It must not be copied and must not be regarded as being completed with the return filing obligation stipulated in the latest Profits Tax Ordinance.

BASIC PERIOD
STATEMENT OF ASSESSABLE PROFITS OR ADJUSTED LOSS
Assessable profits or adjusted loss brought forward HK\$ 1,234,567,890.12
Loss brought forward from prior year HK\$ 0

Are you charged at two-tiered rate for this year of assessment? (For a business with connected entities, please indicate the rate for each connected entity.) Yes

DETAILS OF THE BUSINESS AND GENERAL MATTERS
Is the business a company? Yes
During the basic period, did you have any business activity? Yes
DETAILS OF THE ELECTRONIC FILES (IF ANY) LOADED
Is the return filed electronically? Yes

File Name: 13-00000000-2025-07-07-104528.ap
Uploaded Date: 07 Jul 2025 10:45:28
Check Sum: 13-00000000-2025-07-07-104528

Supporting Documents
File Name: 13-00000000-2025-07-07-104528.ap
Uploaded Date: 07 Jul 2025 10:45:28
Check Sum: 13-00000000-2025-07-07-104528

DECLARATION
I, ..., being the ..., carry on a trade, profession or business under the name of TAXAYER A COMPANY LIMITED (the Business), declare that:
a. the whole of the Assessable Profits or Adjusted Loss of the Business arising during the basic period for the year of assessment has been disclosed;
b. the Supporting Documents referred to in the notice of return there issued to the Business have been prepared;
c. the Business has been prepared to pay the amount of tax assessed;
d. the electronic copy of the required declaration (Form 2) has been prepared by using the Form 2 download from the Department's website;
e. the Business has been prepared to pay the amount of tax assessed;
f. to the best of my knowledge and belief all the particulars contained in this return, any required supplementary return and the Supporting Documents are correct and complete.

I, being ..., the Taxpayer, declare that:
a. I have read the Inland Revenue Ordinance and the Inland Revenue Circulars issued by the Inland Revenue Service to which this return relates for the year of assessment;
b. the Inland Revenue Service has advised a confirmation (Form 1) from the Taxpayer stating that the information contained in this return, any required supplementary return and the Supporting Documents are correct and complete;
c. the return is prepared in accordance with the information provided, or otherwise given, by me to the Service.
The Taxpayer has read the Inland Revenue Circulars issued by the Inland Revenue Service to which this return relates for the year of assessment.

Date: _____
Signature: _____
(Only in case of sufficient business records, making an incorrect return or committing other offence under the Inland Revenue Ordinance may result in heavy penalties — See Section 12 and 13 of the Taxes and Fines Act which is available at www.ird.gov.hk/legis.htm.)
BIR52(a)

Check Sum: 85C3 53FC 4036 672E 5191 7080 F0FE 3A6D F577 D983 07D8 469B D41F SE63 CC31 232F

Notes to return filer by preparer: (Do not form part of the return)

Last date for submission of the return: 14/04/2025
(DD/MM/YYYY)

E-mail address(es) to which acknowledgement of submission of the return be copied:
1. taxinfo@ird.gov.hk
2. _____

Notes

Notes:
1. The Profits Tax Return, supplementary forms, financial statements and tax computation (if any) have not yet been filed. Temporarily saved partially completed return will be purged by mid of the nearest March following the completion.
2. You can click on the Navigation Bar at the top of the screen to go to the relevant part for amendment.
3. Amendments to the supplementary forms, financial statements and tax computation should be made via the "Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return" service (the Uploading Service). You should save the partially completed return, use the Uploading Service for amendment, re-open the return at this service and refresh the details of data files.
4. If the information shown in the above draft return is in order, please click on the "Save and Proceed to Submission" or "Save for Submission and Quit" button to save the information and use the "Submission of Profits Tax Return" service (the Submission Service) to retrieve the draft return for verification, signing and submission.
5. Your draft return cannot be saved if you have not saved the draft return, you should print this page.
6. The Check Sum shown below the draft return is derived from the information entered in the return. The same value will be shown on the acknowledgement after submission of the return provided that there is no change to the return content that is submitted through the Submission Service.

1 Back 2 Amend 3 Print 4 Save for Submission and Quit 5 Save and Proceed to Submission

Step 4: Save Draft Return for Submission

Check all the data in the draft return carefully.

- 1 Click "Back" to return to the previous screen for amendment.
- 2 Click "Amend" to go to the navigation bar on the top of the screen, then click on the relevant part shown on the navigation bar for amendment.
- 3 Click "Print" to print this page for record purpose.
- 4 If the return information is in order, click "Save for Submission and Quit" to save the draft return for submission later.
- 5 Click "Save and Proceed to Submission" to save the draft return and proceed to submit the tax return immediately. You will be directed to the "Submission of Profits Tax return" service.



Inland Revenue Department

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

