



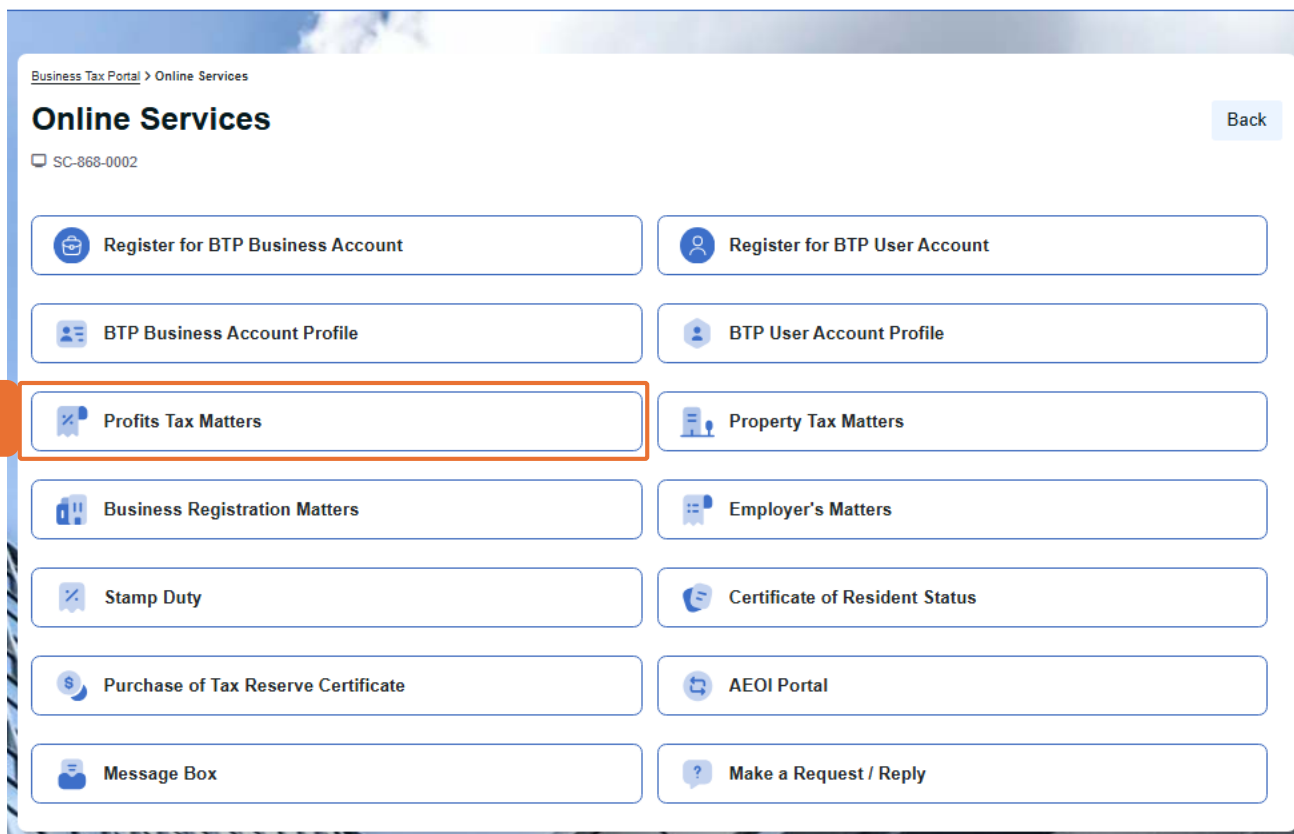
**Inland Revenue Department**

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)




## 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)

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Business Tax Portal > Online Services > Profits Tax Matters

## Profits Tax Matters

SC-868-0004

Back

Profile

Tax Position

**2** Filing of Profits Tax Return →

Objection to Assessment

Holdover of Provisional Tax

Request to Amend Assessment


## Getting Started (Continued)

**2**

Select “Filing of Profits Tax Return”.

**3**

Select “Completion of Profits Tax Return” to begin.

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

## Filing of Profits Tax Return

SC-868-0021

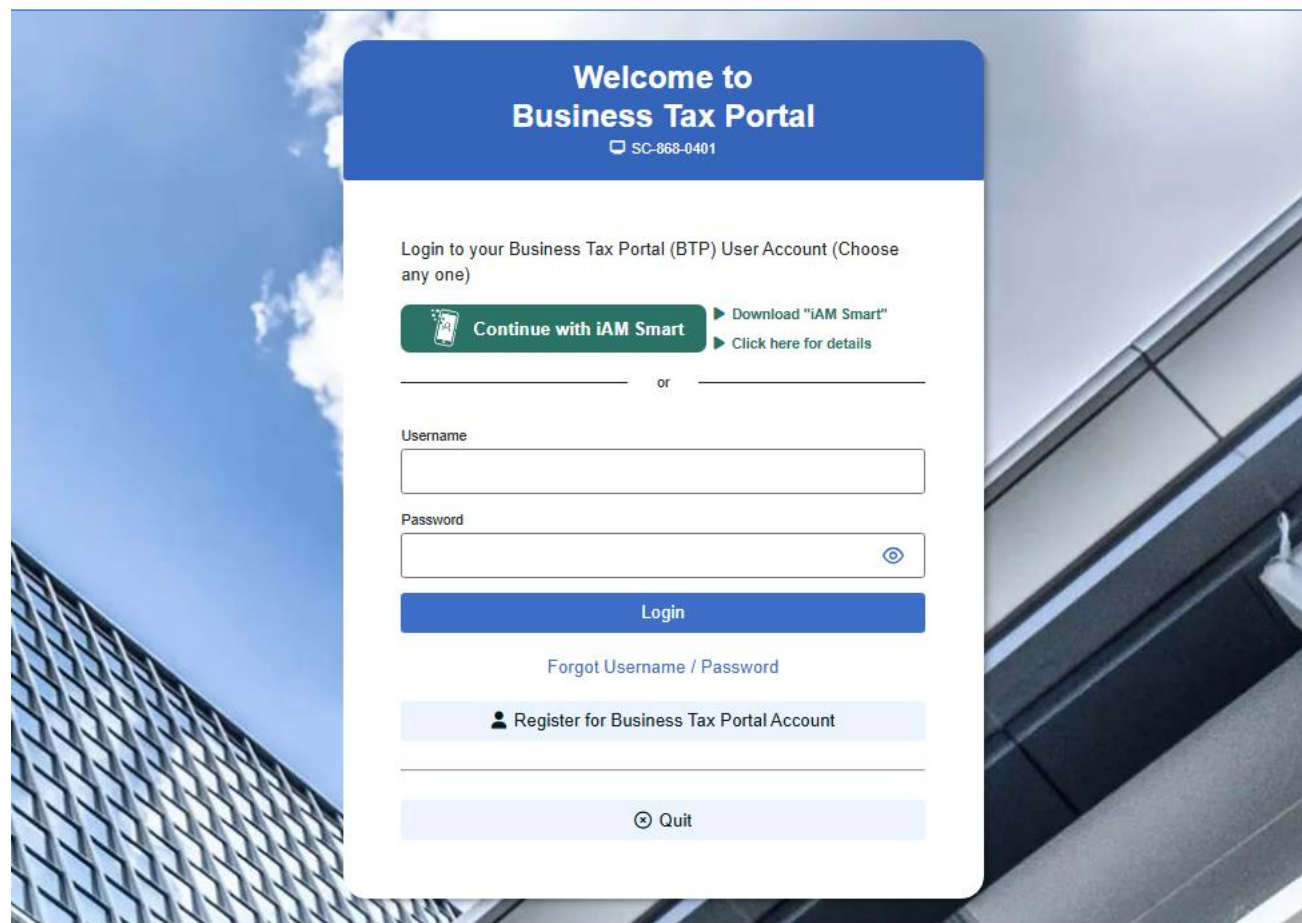
Back

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

**3** Completion of Profits Tax Return


Submission of Profits Tax Return

# Guide to Completion of 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

## 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)

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**Welcome to Tax Representative Portal**  
SC-870-0001

**BTP Administrator's Corner**

Register for TRP Business Account

Manage TRP Teams

Login to your Tax Representative Portal (TRP) 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 TRP User Account](#)

[Individual Tax Portal \(ITP\)](#) [Business Tax Portal \(BTP\)](#)

## 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.



# Guide to Completion of Profits Tax Return (BIR52)

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TAXPAYER A Eng 繁體中文 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 ID                                | Appointed Services  |
|--|---------------------|
| TAXPAYER A COMPANY LIMITED<br>(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** iii

Client Name:

Return Identification Number (RIN):  iv


## 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.


- (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 Completion of Profits Tax Return (BIR52)

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

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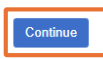
**Completion of Profits Tax Return** 

SC-553-0004

**Select Tax Return**

The following is the list of outstanding Profits Tax Return. Please select the outstanding Profits Tax Return for Completion.

|                                | Year of Assessment | Issue Date  | Last Modified Date |
|--------------------------------|--------------------|-------------|--------------------|
| <b>1</b> <input type="radio"/> | 2024/25            | 01 Apr 2025 |                    |
| <input type="radio"/>          | 2023/24            | 01 Apr 2025 |                    |


**2** 



## 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)

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

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## 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)

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

Completion of Profits Tax Return

SC-553-0002

Quit

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)

GovHK 香港政府一站通

TAXPAYER A  
TAXPAYER A COMPANY LIMITED

Eng 繁體中文 Text Size Logout

Completion of Profits Tax Return - Persons Other Than Corporations

Quit

SC-553-0205

1 Read Important Notes

2 Complete Return

3 Add Notes to Filer

4 Save Draft Return for Submission

File Number:

31/99999995

Business Name:

納稅人甲有限公司  
TAXPAYER A COMPANY LIMITED

Year of Assessment:

2024/25

Attention

1. 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.  
  
2. 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

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

14d17ce449efdbf74aa176280c838768d7d451018c1f6373a6738c06f1508e72

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

99999995-2025-TCI-090725163529.zip

Check Sum

107094d2b9a65c1a360299cf72ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80

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 | 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

|           |   |
|-----------|---|
| Check Sum | 107094d2b9a65c1a360299cf72ac9e4dbf6cee2dd2f3e029e51cac8c2d31d80 |
|-----------|---|

|                              |                     |
|------------------------------|---------------------|
| 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

2

3

Upload File

Back

Save

Refresh

Continue

4

## 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)

**Basis period**

Basis period:

From

To

5

## 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

Back

Reset

Save

Continue

## 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:DD/MM/YYYY

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.

## 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

