



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

CbC Reporting Portal
User Guide of Data Preparation Tool

For more information, please visit [the webpage about the CbC Reporting Portal](#).

Preface

This user guide is to provide step-by-step instructions on how to use the Data Preparation Tool to prepare an XML data file containing the required information of a CbC Report. It specifies:

- (a) how a new data file is prepared when the CbC Return (“Return”) has not yet been filed; and
- (b) how a data file for amendment or deletion of records is prepared if the Return has already been filed.

This guide is provided for information purposes only, and is subject to changes without notice. Screenshots contained in this guide are intended for illustration only.

Enquiries may be made to the Inland Revenue Department (“IRD”) by email to:

- (a) cbc_reporting@ird.gov.hk (General Enquiry);
- (b) aeoi_it@ird.gov.hk (Enquiry relating to XML Schema).

User Guide : Version 2.0
Date : March 2021

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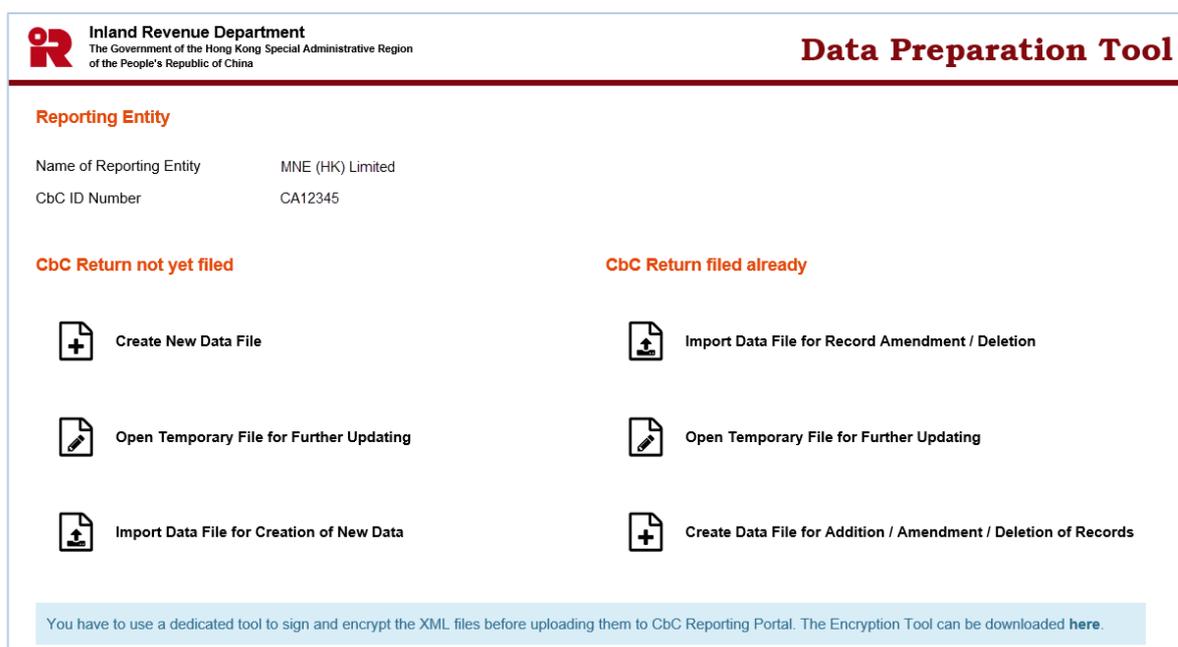
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A Get Access to the Data Preparation Tool

- (a) After having logged into the CbC Reporting Account of the Reporting Entity (“RE”), the user can select “Use Data Preparation Tool” under “Manage Return” tab.



- (b) The screen “Data Preparation Tool” will be opened in a separate window. The RE’s name and CbC ID Number are displayed to indicate that a data file is to be prepared for the RE.



B Common features

1. Use of some characters is not permitted for the purpose of compiling the data file. Thus, input of these characters in the Data Preparation Tool is not allowed.

| Unacceptable Characters | Description |
|--------------------------------|--------------------|
| - - | Double dash |
| /* | Slash Asterisk |
| &# | Ampersand Hash |

2. A data file in extensible markup language (XML) is created by input of the required information field by field. In general, copy and paste functions can be applied field by field.

1.2 Summary Page of the data file is shown.

Reporting Entity

Name of Reporting Entity: MNE (HK) Limited
 CbC ID Number: CA12345
 Accounting Period Ended *
 Attention Note

CbC Reports

| Document Reference ID | Tax Jurisdiction | Number of Constituent Entities |
|-----------------------|------------------|--------------------------------|
| No record found | | |

[Create](#)

Additional Information

Language

| Document Reference ID | Other Information | Language |
|-----------------------|-------------------|----------|
| No record found | | |

[Create](#)

* Mandatory fields

[View CbC Report](#)
[Print All](#)
[Exit](#)
[Save](#)

- (a) **Accounting Period Ended** – Click the input field of the Accounting Period Ended and select the end date of the accounting period to which the CbC Report relates.
- (b) **Attention Note** – Input notes, if any, on matters requiring the attention of the recipient. For example, if the reported data is for a period other than a full accounting period, this information can be given here as narrative, e.g. “ten month period”.
- (c) Click “Create” button under CbC Reports to start creation of a new record.

1.3 Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

CbC Reports

Table 1 | Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited

Accounting Period Ended: 31/12/2020

Currency * ⓘ

| | | |
|--|---------------------|--------------------------------|
| Tax Jurisdiction * ⓘ | | <input type="text" value="v"/> |
| Revenues | Unrelated Party * ⓘ | <input type="text"/> |
| | Related Party * ⓘ | <input type="text"/> |
| | Total * ⓘ | <input type="text"/> |
| Profit (Loss) Before Income Tax * ⓘ | | <input type="text"/> |
| Income Tax Paid (on cash basis) * ⓘ | | <input type="text"/> |
| Income Tax Accrued – Current Year * ⓘ | | <input type="text"/> |
| Stated capital * ⓘ | | <input type="text"/> |
| Accumulated earnings * ⓘ | | <input type="text"/> |
| Number of Employees * ⓘ | | <input type="text"/> |
| Tangible Assets other than Cash and Cash Equivalents * ⓘ | | <input type="text"/> |

* Mandatory fields

- (a) **Currency** – Select the currency used in the CbC Report. It should be reported in one and the same currency, being the currency of the Reporting MNE. The drop-down list is based on the ISO 4217 Alpha 3 currency list which is currently used by banks and other financial institutions, and hence by tax administrations.

- (b) **Tax Jurisdiction** – An MNE group’s economic activities are aggregated by jurisdiction. Click the drop-down arrow to select the tax jurisdiction. The drop-down list is based on the ISO 3166-1 Alpha 2 country list¹.
- (c) **Unrelated Party Revenues** – Enter the sum of revenues of all the Constituent Entities of the MNE Group in the relevant Tax Jurisdiction generated from transactions with independent parties. Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts.
- (d) **Related Party Revenues** – Enter the sum of revenues of all the Constituent Entities of the MNE Group in the relevant Tax Jurisdiction generated from transactions with associated enterprises. Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts but exclude payments received from other Constituent Entities that are treated as dividends in the payer’s Tax Jurisdiction.
- (e) **Total Revenues** – The sum of the Unrelated Party Revenues and Related Party Revenues is shown.
- (f) **Profit (Loss) Before Income Tax** – Enter the sum of the profit or loss before income tax for all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction.
- (g) **Income Tax Paid (on cash basis)** – Enter the total amount of income tax actually paid during the relevant accounting period by all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction.
- (h) **Income Tax Accrued – Current Year** – Enter the sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction.

¹ The use of this list does not imply the expression of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

- (i) **Stated capital** – Enter the sum of the stated capital of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction.
- (j) **Accumulated earnings** – Enter the sum of the total accumulated earnings of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction as of the end of the year.
- (k) **Number of Employees** – Enter the total number of employees on a full-time equivalent basis of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction. The number of employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across Tax Jurisdictions and from year to year.
- (l) **Tangible Assets other than Cash and Cash Equivalents** – Enter the sum of the net book values of tangible assets of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction.
- (m) Click “More” to add a new column for another tax jurisdiction for reporting of economic activity including income, taxes and business activities. In the following example, “Country A”, “Country B” and “Country C” are added.

CbC Reports

Table 1 Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Currency: USD

| Tax Jurisdiction | Country A | Country B | Country C |
|--|-----------------|------------|------------|
| Revenues | Unrelated Party | 1000000000 | 1000000000 |
| | Related Party | 1000000000 | 1000000000 |
| | Total | 2000000000 | 2000000000 |
| Profit (Loss) Before Income Tax | 10000000 | 10000000 | |
| Income Tax Paid (on cash basis) | 10000000 | 10000000 | |
| Income Tax Accrued – Current Year | 10000000 | 10000000 | |
| Stated capital | 10000000 | 10000000 | |
| Accumulated earnings | 1000000000 | 1000000000 | |
| Number of Employees | 10000 | 10000 | |
| Tangible Assets other than Cash and Cash Equivalents | 10000000 | 10000000 | |

More

* Mandatory fields

Go to Summary Print Save

- (n) If an input column of a tax jurisdiction, “Country C” in the following example, is erroneously created, click the **X** to delete the column of “Country C” as shown. (**Important Note:** ALL the input data of “Country C” would not be saved.)

CbC Reports

Table 1 Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Currency: USD

| Tax Jurisdiction | Country A | Country B | Country C |
|--|-----------------|------------|------------|
| Revenues | Unrelated Party | 1000000000 | 1000000000 |
| | Related Party | 1000000000 | 1000000000 |
| | Total | 2000000000 | 2000000000 |
| Profit (Loss) Before Income Tax | 10000000 | 10000000 | |
| Income Tax Paid (on cash basis) | 10000000 | 10000000 | |
| Income Tax Accrued – Current Year | 10000000 | 10000000 | |
| Stated capital | 10000000 | 10000000 | |
| Accumulated earnings | 1000000000 | 1000000000 | |
| Number of Employees | 10000 | 10000 | |
| Tangible Assets other than Cash and Cash Equivalents | 10000000 | 10000000 | |

More

* Mandatory fields

Go to Summary Print Save

- (o) Click “Print” to print the details of Table 1.

Page 1 of 1

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of the Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 2020-12-31
 Currency: USD

| Tax Jurisdiction | Revenues | | | Profit (Loss) Before Income Tax | Income Tax Paid (on cash basis) | Income Tax Accrued – Current Year | Stated capital | Accumulated earnings | Number of Employees | Tangible Assets other than Cash and Cash Equivalents |
|------------------|-----------------|---------------|------------|---------------------------------|---------------------------------|-----------------------------------|----------------|----------------------|---------------------|--|
| | Unrelated Party | Related Party | Total | | | | | | | |
| Country A | 1000000000 | 1000000000 | 2000000000 | 10000000 | 10000000 | 10000000 | 10000000 | 1000000000 | 10000 | 10000000 |
| Country B | 1000000000 | 1000000000 | 2000000000 | 10000000 | 10000000 | 10000000 | 10000000 | 1000000000 | 10000 | 10000000 |
| Country C | 1000000000 | 1000000000 | 2000000000 | 10000000 | 10000000 | 10000000 | 10000000 | 1000000000 | 10000 | 10000000 |

1.4 Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

- (a) Click the tab “Table 2” to input details of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction.

CbC Reports

Table 1 | **Table 2**

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Currency: USD

| Tax Jurisdiction * | Country A | Country B | Country C |
|--|-------------------|------------|------------|
| Revenues | Unrelated Party * | 1000000000 | 1000000000 |
| | Related Party * | 1000000000 | 1000000000 |
| | Total * | 2000000000 | 2000000000 |
| Profit (Loss) Before Income Tax * | 100000000 | 100000000 | 100000000 |
| Income Tax Paid (on cash basis) * | 100000000 | 100000000 | 100000000 |
| Income Tax Accrued – Current Year * | 100000000 | 100000000 | 100000000 |
| Stated capital * | 100000000 | 100000000 | 100000000 |
| Accumulated earnings * | 1000000000 | 1000000000 | 1000000000 |
| Number of Employees * | 10000 | 10000 | 10000 |
| Tangible Assets other than Cash and Cash Equivalents * | 100000000 | 100000000 | 100000000 |

More

* Mandatory fields

Go to Summary | Print | Save

- (b) Click the pull-down list of Tax Jurisdiction, the countries being created in paragraph 1.3(m) above are available for selection. Select the tax jurisdiction, “Country A” in the following example, to input the details of the Constituent Entities of the MNE group.

CbC Reports

Table 1 | **Table 2**

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: **Country A**

Constituent Entities resident in the Tax Jurisdiction

No record found

Create

* Mandatory fields

Go to Summary | Print | Save

- (c) Click “Create” to start input details of the constituent entities of the MNE group included in “Country A” in the following example.

CbC Reports

Table 1 | **Table 2**

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: Country A

| Constituent Entities resident in the Tax Jurisdiction | |
|---|--|
| No record found | |

Create

* Mandatory fields

[Go to Summary](#) | [Print](#) | [Save](#)

Details of the Constituent Entities resident in the Tax Jurisdiction

Details of the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Tax Jurisdiction: Country A

Constituent Entities resident in the Tax Jurisdiction * [More](#)

Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence:

Role:

- Ultimate Parent Entity
- Reporting Entity
- Ultimate Parent Entity and Reporting Entity
- None of the above

Main business activity(ies) *:

- Research and Development
- Holding / managing intellectual property
- Purchasing or Procurement
- Manufacturing or Production
- Sales, Marketing or Distribution
- Administrative, Management or Support Services
- Provision of services to unrelated parties
- Internal Group Finance
- Regulated Financial Services
- Insurance
- Holding shares or other equity instruments
- Dormant
- Other (Maximum of 4,000 characters)

Residence Country * [More](#)

Tax Identification Number * Issued By:

Entity Identification Number Type: Issued By: [More](#)

Address [Address #1](#) [^](#) [x](#)

* Mandatory fields

[Previous Record](#) | [Next Record](#) | [Back](#) | [Print](#) | [Save](#)

- (d) **Constituent Entities resident in the Tax Jurisdiction**
- Enter the full legal name of the Constituent Entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.
 - Click “More” if the entity has more than one legal name.
- (e) **Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence**
- Enter the Tax Jurisdiction under whose laws a Constituent Entity of the MNE Group is organised or incorporated, if such Tax Jurisdiction is different from the Tax Jurisdiction of residence of the Constituent Entity.
- (f) **Role**
- Select the radio button to indicate the role of the Constituent Entity. There are four allowable options:
 - Ultimate Parent Entity
 - Reporting Entity
 - Ultimate Parent Entity and Reporting Entity
 - None of the above
- (g) **Main Business Activities**
- Tick the checkbox to specify the nature of the main business activity(ies) carried out by a Constituent Entity in the relevant Tax Jurisdiction.
 - At least one must be selected.
 - There are 13 allowable options:
 - Research and Development
 - Holding / managing intellectual property
 - Purchasing or Procurement
 - Manufacturing or Production
 - Sales, Marketing or Distribution
 - Administrative, Management or Support Services
 - Provision of services to unrelated parties
 - Internal Group Finance
 - Regulated Financial Services
 - Insurance
 - Holding shares or other equity instruments
 - Dormant
 - Other (a maximum of 4,000 characters can be input to specify the nature of main business activity)

- (h) **Residence Country**
- Click “More” if the entity is certified or treated as resident in more than one tax jurisdiction.
- (i) **Tax Identification Number**
- **Number** – Enter the tax identification number (TIN) used by the tax administration of the Tax Jurisdiction of the Constituent Entity. In case a Constituent Entity does not have a TIN, the value “NOTIN” should be entered.
 - **Issued By** – Click the drop-down arrow to select the jurisdiction that issued the TIN. The drop-down list is based on the ISO 3166-1 Alpha 2 country list as mentioned in paragraph 1.3(b) above.
- (j) **Entity Identification Number (EIN)**
- **Number** – Enter other identification numbers (INs) if available, such as a business registration number (BRN), a company registration number or a Global Entity Identification Number.
 - **Type** – Enter the type of the EIN.
 - **Issued By** – Click the drop-down arrow to select the jurisdiction that issued the EIN. The drop-down list is based on the ISO 3166-1 Alpha 2 country code list as mentioned in paragraph 1.3(b) above. If the issuing jurisdiction is not known, then this may be left blank.
 - Click “More” if the entity has more than one EIN.
- (k) **Address** – Enter the address of constituent entity.
- **Address Format** – The address can be provided in fixed format or free format.
 - Click “More” if the constituent entity has more than one address.

For fixed address format:

The screenshot shows a web form for entering address information. The form is titled "Address #1" and has a tabbed interface with "Address" selected. The form contains the following fields and controls:

- Address Format:** Radio buttons for "Fixed" (selected) and "Free".
- Legal Address Type:** A dropdown menu.
- Suite:** A text input field.
- Floor:** A text input field.
- Building:** A text input field.
- Street:** A text input field.
- District:** A text input field.
- City:** A text input field, marked as mandatory with an asterisk.
- Country Subentity:** A text input field.
- Country:** A dropdown menu, marked as mandatory with an asterisk.
- Postal Code:** A text input field.
- PO Box:** A text input field.
- Remarks:** A large text area for additional information.

At the bottom of the form area, there is a "More" button. Below the form, a legend indicates "* Mandatory fields". At the bottom of the page, there are navigation buttons: "Previous Record", "Next Record", "Back", "Print", and "Save".

- **Legal Address Type** – Click the drop-down arrow to select legal address type. There are five allowable options:
 - Residential or Business
 - Residential
 - Business
 - Registered Office
 - Unspecified
- **Suite** – Enter the suite.
- **Floor** – Enter the floor.
- **Building** – Enter the building.
- **Street** – Enter the street.
- **District** – Enter the district.
- **City** – City must be provided.
- **Country Subentity** – Enter the country subentity.
- **Country** – Country must be provided by clicking the drop-down arrow to select. The drop-down list is based on the ISO 3166-1 Alpha 2 country code list as mentioned in paragraph 1.3(b) above.
- **Postal Code** – Enter the postal code.
- **PO Box** – Enter the PO Box.
- **Remarks** – Apart from separating the logical parts of the address in fixed format, the user can enter the full street address of a Constituent Entity in this field. In this case, the city, subentity, and postal code information should still be entered in the appropriate fixed elements.

For free address format:

The screenshot shows a web form titled "Address #1" with a close button (X) and a maximize button (^). The form contains the following fields and controls:

- Address Format:** Radio buttons for "Fixed" and "Free" (selected).
- Legal Address Type:** A drop-down menu.
- Country *:** A drop-down menu.
- Address *:** A large text input area.
- More:** A button at the bottom right of the form.

Below the form, there is a footer bar with a "Mandatory fields" indicator (marked with a red asterisk) and navigation buttons: "Previous Record", "Next Record", "Back", "Print", and "Save".

- **Legal Address Type** – Click the drop-down arrow to select legal address type. There are five allowable options:
 - Residential or Business
 - Residential
 - Business
 - Registered Office
 - Unspecified
- **Country** – Country must be provided by clicking the drop-down arrow to select. The drop-down list is based on the ISO 3166-1 Alpha 2 country code list as mentioned in paragraph 1.3(b) above.
- **Address** – Enter the address information in free text (a maximum of 4,000 characters can be input).

- (l) Click “Print” to print the details of the current record.

Page 1 of 1

Details of the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

| Tax Jurisdiction | Country A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|------------|-----------|--|--|--------------------|----------|--|--|-------|--------|-------|----|----------|--------------|--|--|--------|------------|--|--|----------|--------------|------|--------|-------------------|--|---------|-----------|-------------|--|--------|--|---------|--|--|--|
| Constituent Entities resident in the Tax Jurisdiction | ABC Company Limited | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Role | Ultimate Parent Entity | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Main business activity(ies) | <ul style="list-style-type: none"> • Research and Development • Holding shares or other equity instruments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residence Country | Country A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Identification Number | 0123456789 (Issued By: Country A) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Entity Identification Number | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Address | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th colspan="4">Address #1</th> </tr> </thead> <tbody> <tr> <td>Legal Address Type</td> <td>Business</td> <td></td> <td></td> </tr> <tr> <td>Suite</td> <td>Room A</td> <td>Floor</td> <td>37</td> </tr> <tr> <td>Building</td> <td>ABC Building</td> <td></td> <td></td> </tr> <tr> <td>Street</td> <td>ABC Street</td> <td></td> <td></td> </tr> <tr> <td>District</td> <td>BCD District</td> <td>City</td> <td>City A</td> </tr> <tr> <td>Country Subentity</td> <td></td> <td>Country</td> <td>Country A</td> </tr> <tr> <td>Postal Code</td> <td></td> <td>PO Box</td> <td></td> </tr> <tr> <td>Remarks</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Address #1 | | | | Legal Address Type | Business | | | Suite | Room A | Floor | 37 | Building | ABC Building | | | Street | ABC Street | | | District | BCD District | City | City A | Country Subentity | | Country | Country A | Postal Code | | PO Box | | Remarks | | | |
| Address #1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Legal Address Type | Business | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Suite | Room A | Floor | 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ABC Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Street | ABC Street | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| District | BCD District | City | City A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Country Subentity | | Country | Country A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Postal Code | | PO Box | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Remarks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

- (m) Click “Back” to go back to Table 2.
- (n) Click the name of constituent entity, i.e. “ABC Company Limited” as shown in the example below, to edit the details of the relevant constituent entity.

CbC Reports

Table 1 Table 2

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited

Accounting Period Ended: 31/12/2020

Tax Jurisdiction: Country A

| Constituent Entities resident in the Tax Jurisdiction | |
|---|---------------------|
| 1 | ABC Company Limited |

Create

* Mandatory fields Go to Summary Print Save

- (o) Click “Create” and go through paragraph 1.4 (d) to (k) above to enter the details of another constituent entity of the MNE group included in the relevant Tax Jurisdiction.

CbC Reports

Table 1 | **Table 2**

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: Country A

| Constituent Entities resident in the Tax Jurisdiction | | |
|---|---------------------|---|
| 1 | ABC Company Limited | X |

Create

* Mandatory fields

Go to Summary | Print | **Save**

- (p) After finished input, click “Back” to go back to Table 2. A new record for the constituent entity is created.

CbC Reports

Table 1 | **Table 2**

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: Country A

| Constituent Entities resident in the Tax Jurisdiction | | |
|---|---------------------|---|
| 1 | ABC Company Limited | X |
| 2 | BCD Company Limited | X |

Create

* Mandatory fields

Go to Summary | Print | **Save**

- (q) Click the  at the end of the row to delete the relevant record of the constituent entity, if deletion is required. (**Important Note:** ALL the input data of the constituent entity to be deleted would not be saved.)

CbC Reports

Table 1 | **Table 2**

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: Country A

| Constituent Entities resident in the Tax Jurisdiction | |
|---|---|
| 1 | ABC Company Limited  |
| 2 | BCD Company Limited  |

Create

* Mandatory fields Go to Summary Print Save

- (r) If it is realized that the group has no constituent entity in the tax jurisdiction, “Country C” in the following example, which is available for selection under Tax Jurisdiction, go to “Table 1” to delete the record of “Country C”.

CbC Reports

Table 1 | Table 2

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: Country C

| Constituent Entities resident in the Tax Jurisdiction | |
|---|---|
| 1 | WXZ Company Limited  |

Create

* Mandatory fields Go to Summary Print Save

Then, click the  at the same row of the tax jurisdiction, “Country C” in the following example, to delete all the relevant information relating to “Country C”. (**Important Note:** ALL the input data of “Country C” would not be saved.)

CbC Reports

Table 1 | Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Currency: USD

| Tax Jurisdiction | Country A | Country B | Country C |
|--|-----------------|------------|------------|
| Revenues | Unrelated Party | 1000000000 | 1000000000 |
| | Related Party | 1000000000 | 1000000000 |
| | Total | 2000000000 | 2000000000 |
| Profit (Loss) Before Income Tax | 10000000 | 10000000 | 10000000 |
| Income Tax Paid (on cash basis) | 10000000 | 10000000 | 10000000 |
| Income Tax Accrued – Current Year | 10000000 | 10000000 | 10000000 |
| Stated capital | 10000000 | 10000000 | 10000000 |
| Accumulated earnings | 1000000000 | 1000000000 | 1000000000 |
| Number of Employees | 10000 | 10000 | 10000 |
| Tangible Assets other than Cash and Cash Equivalents | 10000000 | 10000000 | 10000000 |

More

* Mandatory fields

Go to Summary | Print | Save

(s) Click “Print” to print the details of Table 2.

CbC Reports

Table 1 | Table 2

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: Country A

| Constituent Entities resident in the Tax Jurisdiction | | |
|---|---------------------|---|
| 1 | ABC Company Limited | X |
| 2 | BCD Company Limited | X |

Create

* Mandatory fields

Go to Summary | Print | Save

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of the Reporting Entity
Accounting Period Ended

MNE (PK) Limited
2020-12-31

| Tax Jurisdiction | Constituent Entities resident in the Tax Jurisdiction | Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence | Main business activity(ies) | | | | | | | | | | | | |
|------------------|---|---|-----------------------------|---|---------------------------|-----------------------------|----------------------------------|--|--|------------------------|------------------------------|-----------|--|----------|-------|
| | | | Research and Development | Holding /managing intellectual property | Purchasing or Procurement | Manufacturing or Production | Sales, Marketing or Distribution | Administrative, Management or Support Services | Provision of services to unrelated parties | Internal Group Finance | Regulated Financial Services | Insurance | Holding shares or other equity instruments | Dominant | Other |
| Country A | 1. ABC Company Limited | | X | | | | | | | | | | | X | |
| Country A | 2. BCD Company Limited | | | X | | | | | | | | | | | |
| Country B | 1. CDE Company Limited | | | | | | | X | X | | | | | | |
| Country B | 2. DEF Company Limited | | | | | | | | | X | X | | | | |
| Country B | 3. FGH Company Limited | | | | X | | | | | | | X | | | |
| Country C | 1. WXZ Company Limited | | | | | | | X | | | | | | | |

1.5 Summary Page

(a) Click “Go to Summary” to go to the Summary Page.

CbC Reports

Table 1 Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Currency: USD

| Tax Jurisdiction * | Country A | Country B | Country C |
|--|-------------------|-------------------|-------------------|
| Revenues | Unrelated Party * | 1000000000 | 1000000000 |
| | Related Party * | 1000000000 | 1000000000 |
| | Total * | 2000000000 | 2000000000 |
| Profit (Loss) Before Income Tax * | 10000000 | 10000000 | 10000000 |
| Income Tax Paid (on cash basis) * | 10000000 | 10000000 | 10000000 |
| Income Tax Accrued – Current Year * | 10000000 | 10000000 | 10000000 |
| Stated capital * | 10000000 | 10000000 | 10000000 |
| Accumulated earnings * | 1000000000 | 1000000000 | 1000000000 |
| Number of Employees * | 10000 | 10000 | 10000 |
| Tangible Assets other than Cash and Cash Equivalents * | 10000000 | 10000000 | 10000000 |

[Go to Summary](#) [Print](#) [Save](#)

* Mandatory fields

(b) The Document Reference ID is automatically generated. The tax jurisdictions and number of constituent entities created in the data file are shown in the Summary Page.

Reporting Entity

Name of Reporting Entity: MNE (HK) Limited
 CbC ID Number: CA12345
 Accounting Period Ended: 31/12/2020
 Attention Note:

CbC Reports

| Document Reference ID | Tax Jurisdiction | Number of Constituent Entities |
|-----------------------|------------------|--------------------------------|
| 20210316094315000001 | Country A | 2 |
| 20210316094315000002 | Country B | 3 |
| 20210316094315000003 | Country C | 1 |

[Create](#)

Additional Information

Language: ▼

| Document Reference ID | Other Information | Language |
|-----------------------|-------------------|----------|
| No record found | | |

[Create](#)

* Mandatory fields

[View CbC Report](#) [Print All](#) [Exit](#) [Save](#)

- (c) Click the entry in the Document Reference ID / Tax Jurisdiction under CbC Reports to open the records for further updating of the Table 1 and Table 2.
- (d) Click “View CbC Report” to view the Summary Page, Table 1, Table 2 and details of all the constituent entities of the MNE group.
- (e) Click “Print All” to print the Summary Page, Table 1, Table 2 and details of all the constituent entities of the MNE group. Table 1 and Table 2 of the CbC Report are best printed in landscape A3 size paper.

1.6 Additional Information (Table 3)

- (a) Click the drop-down list to select the language in which the content of the Additional Information is provided, if any. Only English or Chinese language is acceptable.

Reporting Entity

Name of Reporting Entity: MNE (HK) Limited
 CbC ID Number: CA12345
 Accounting Period Ended * ⓘ: 31/12/2020 
 Attention Note ⓘ:

CbC Reports

| Document Reference ID | Tax Jurisdiction | Number of Constituent Entities |
|-----------------------|------------------|--------------------------------|
| 20210316094315000001 | Country A | 2 |
| 20210316094315000002 | Country B | 3 |
| 20210316094315000003 | Country C | 1 |

[Create](#)

Additional Information

Language ⓘ: Chinese
English

| Document Reference ID | Other Information | Language |
|-----------------------|-------------------|----------|
| No record found | | |

[Create](#)

* Mandatory fields [View CbC Report](#) [Print All](#) [Exit](#) [Save](#)

- (b) Click “Create” button under the Additional Information to create the Additional Information, if any.

Reporting Entity

Name of Reporting Entity: MNE (HK) Limited
 CbC ID Number: CA12345
 Accounting Period Ended * ⓘ: 31/12/2020 
 Attention Note ⓘ:

CbC Reports

| Document Reference ID | Tax Jurisdiction | Number of Constituent Entities |
|-----------------------|------------------|--------------------------------|
| 20210316094315000001 | Country A | 2 |
| 20210316094315000002 | Country B | 3 |
| 20210316094315000003 | Country C | 1 |

[Create](#)

Additional Information

Language ⓘ: English

| Document Reference ID | Other Information | Language |
|-----------------------|-------------------|----------|
| No record found | | |

[Create](#)

* Mandatory fields [View CbC Report](#) [Print All](#) [Exit](#) [Save](#)

- (c) A maximum of 4,000 characters is allowed to be input for the additional information. If the additional information is more than 4,000 characters, click “Add Record” to create another record of additional information. If the information in a record of additional information is required to be repeated for transliteration purposes, click “More” to add input boxes. Click the drop-down list to select the language in which the content of the additional information is provided. The drop-down list is based on the ISO 639 - Part 1 (ISO 639-1:2002) language list.

Table 3: Additional Information

Name of Reporting Entity MNE (HK) Limited
 Accounting Period Ended 31/12/2020
 Language English
 Other Information *

Other Information #1 ^ x

Language v

Maximum of 4,000 characters

More

Relevant Jurisdiction x More

Relevant Summary Elements

- Revenues – Unrelated
- Revenues – Related
- Revenues – Total
- Profit or Loss
- Tax Paid
- Tax Accrued
- Capital
- Earnings
- Number of Employees
- Assets
- Name of MNE Group

* Mandatory fields

Previous Record Add Record Go to Summary Delete Print Save

- (d) Click the drop-down list to select the relevant jurisdiction(s)² and select the relevant summary elements. There are eleven allowable options:
- Revenues – Unrelated
 - Revenues – Related
 - Revenues – Total

² The drop-down list is based on the ISO 3166-1 Alpha 2 country list. The use of this list does not imply the expression of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

- Profit or Loss
 - Tax Paid
 - Tax Accrued
 - Capital
 - Earnings
 - Number of Employees
 - Assets
 - Name of MNE Group
- (e) If the additional information is erroneously created or no longer required, click “Delete” to remove the record of additional information. **(Important Note:** ALL the input data of the additional information to be deleted would not be saved.)
- (f) Click “Go to Summary” to go to the Summary Page. The Document Reference ID is automatically generated. The additional information is displayed in the Summary Page.

Reporting Entity

Name of Reporting Entity: MNE (HK) Limited
 CbC ID Number: CA12345
 Accounting Period Ended * ⓘ: 31/12/2020 
 Attention Note ⓘ:

CbC Reports

| Document Reference ID | Tax Jurisdiction | Number of Constituent Entities |
|-----------------------|------------------|--------------------------------|
| 20210316094315000001 | Country A | 2 |
| 20210316094315000002 | Country B | 3 |
| 20210316094315000003 | Country C | 1 |

Additional Information

Language ⓘ: English ▼

| Document Reference ID | Other Information | Language |
|-----------------------|------------------------|----------|
| 20210316094315000004 | Additional Information | |

* Mandatory fields

- (g) Click the entry in the Document Reference ID / Additional Information to open the record for further updating of the relevant additional information.

1.7 Click “Save” to save the data file.

Save Data File
✕

Here is the details contained in the data file.

| | New | Amendment | Deletion |
|---|-----|-----------|----------|
| Number of Tax Jurisdictions | 3 | 0 | 0 |
| Number of Constituent Entities | 6 | 0 | 0 |
| Number of Additional Information Tables | 1 | 0 | 0 |

Have you completed inputting data for all the records in this file?



Yes, an XML file together with 3 corresponding files will be generated and saved.

- 2020CA123452021031613413501.xml
This file will be saved in extensible markup language (XML). You need to sign and encrypt the XML file with e-Cert (Organisational) with AEOI Functions and upload the encrypted data to the CbC Reporting Portal when filing CbC Return.
- 2020CA123452021031613413501-editable.dat
This file will be saved with suffix "-editable". You can make use of this data file via the "Open Temporary File for Further Updating" function to review the saved input data
- 2020CA123452021031613413501-final.dat
This file will be saved with suffix "-final". After submission of CbC Return, you can make use of this data file via the "Import Data File for Record Amendment/Deletion" function for the amendment to / deletion of records that have been uploaded to the CbC Reporting Portal previously.
- 2020CA123452021031613413501.txt
This file shows the details contained in the data file.



No, a temporary file will be saved.

- 2020CA123452021031613413501-temp.dat
This file will be used for further updating.

Data File Protection

Password

Confirm Password

Cancel
Save

(a) The respective numbers of tax jurisdictions, constituent entities and additional information table created will be displayed.

- 27 -

(b) The user can select to save a data file ready for encryption (if inputting data is completed) or a temporary file for further updating.

(i) To save a data file ready for encryption, select the first option:

Have you completed inputting data for all the records in this file?

 **Yes, an XML file together with 3 corresponding files will be generated and saved.**

- 2020CA123452021031613413501.xml
This file will be saved in extensible markup language (XML). You need to sign and encrypt the XML file with e-Cert (Organisational) with AEOI Functions and upload the encrypted data to the CbC Reporting Portal when filing CbC Return.
- 2020CA123452021031613413501-editable.dat
This file will be saved with suffix "-editable". You can make use of this data file via the "Open Temporary File for Further Updating" function to review the saved input data
- 2020CA123452021031613413501-final.dat
This file will be saved with suffix "-final". After submission of CbC Return, you can make use of this data file via the "Import Data File for Record Amendment/Deletion" function for the amendment to / deletion of records that have been uploaded to the CbC Reporting Portal previously.
- 2020CA123452021031613413501.txt
This file shows the details contained in the data file.

(ii) To save a temporary file for subsequent updating, select the second option:

 **No, a temporary file will be saved.**

- 2020CA123452021031613413501-temp.dat
This file will be used for further updating.

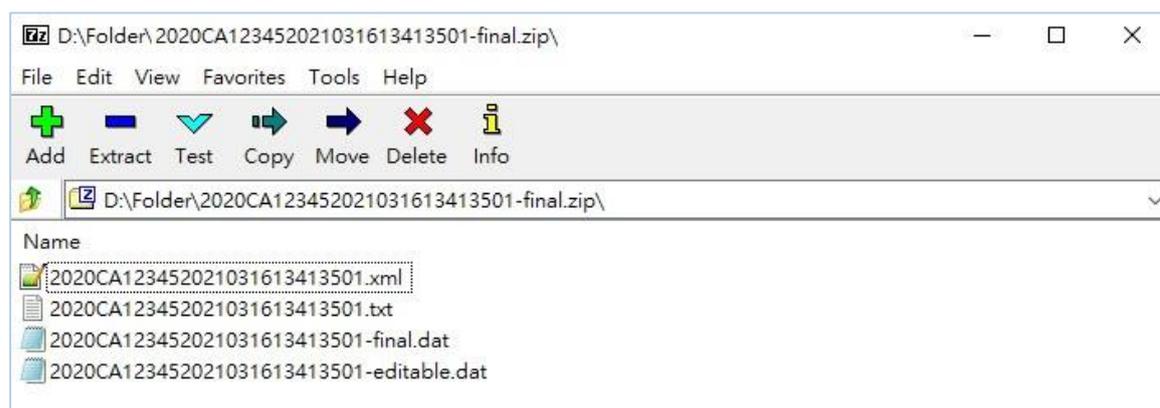
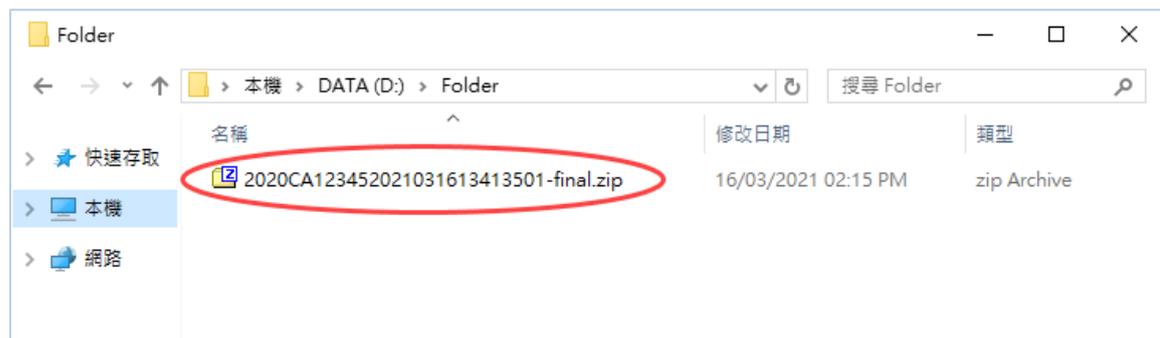
(iii) For data file protection, the data file generated by the Data Preparation Tool will be encrypted with password. The user is required to input a password and then press “Save”. **IRD cannot retrieve or recover the password if it is forgotten.**

Data File Protection

Password

Confirm Password

- (c) If the first option is selected, a zip file with file extension “...-final.zip” will be generated and saved in the user’s computer. The user can double click on the zip file to extract onto the user’s computer four files, namely a data file in extensible markup language (XML) with file extension “...xml”, two other same data files (one with file extension “...-final.dat” and the other with file extension “...-editable.dat”), and a text file.



- (i) The XML data file is prepared for reporting the required CbC Report to IRD. Before uploading to the CbC Reporting Portal, the XML data file is required to be encrypted with the Encryption Tool provided by IRD, which is available for download on the landing page of the CbC Reporting Portal.
- (ii) The final data file with file extension “...-final.dat” should be kept safely by the user. It may be used for importing data into the Data Preparation Tool for preparation of record amendment / deletion.

- (iii) To review the records in the final data file prepared by the Data Preparation Tool, the user can import the relevant data file with file extension “...-editable.dat” through “Open Temporary File for Further Updating”. (Refer to paragraph 7 if addition / amendment / deletion of records in the final data file is required.)
- (iv) The user can find respective number of records contained in the data file with file extension “...txt”.



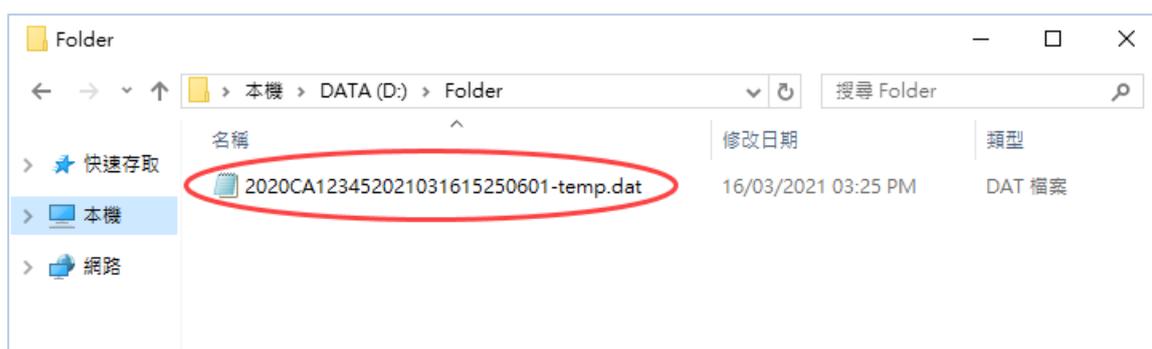
2020CA123452021031613413501.txt - 記事本

檔案(F) 編輯(E) 格式(O) 檢視(V) 說明(H)

Number of records contained in the data file

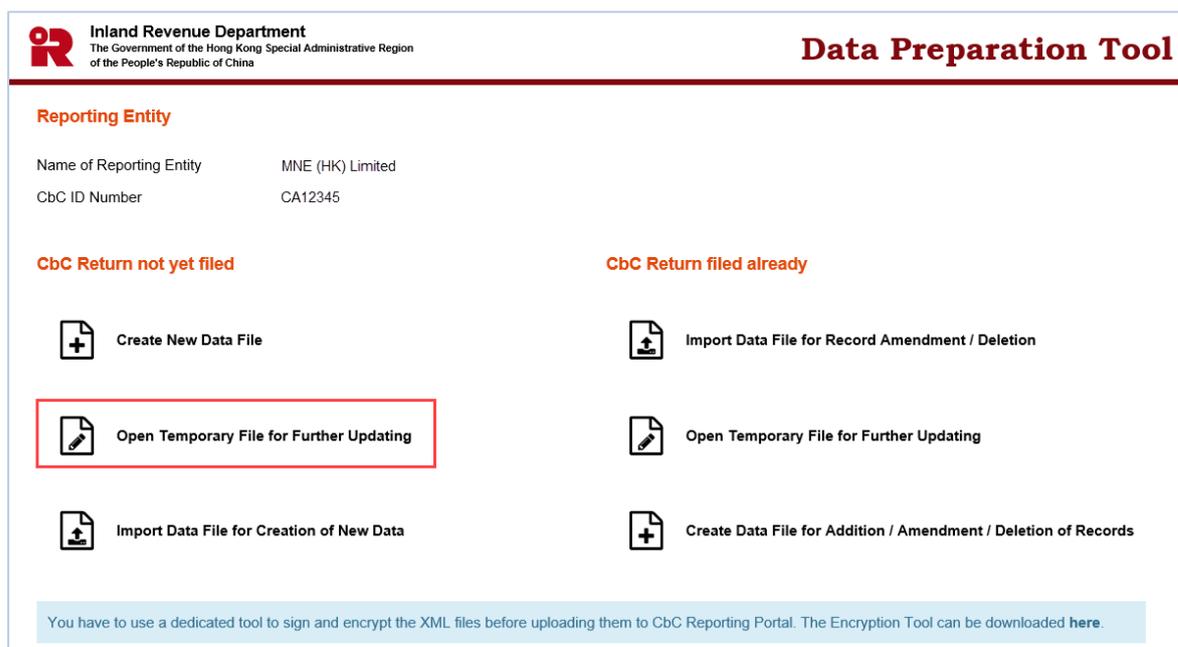
| | New | Amendment | Deletion |
|-------------------------------|-----|-----------|----------|
| Tax Jurisdictions | 3 | 0 | 0 |
| Constituent Entities | 6 | 0 | 0 |
| Additional Information Tables | 1 | 0 | 0 |

- (d) If the second option is selected, a temporary file with file extension “...-temp.dat” will be generated and saved in the user’s computer for subsequent further updating.

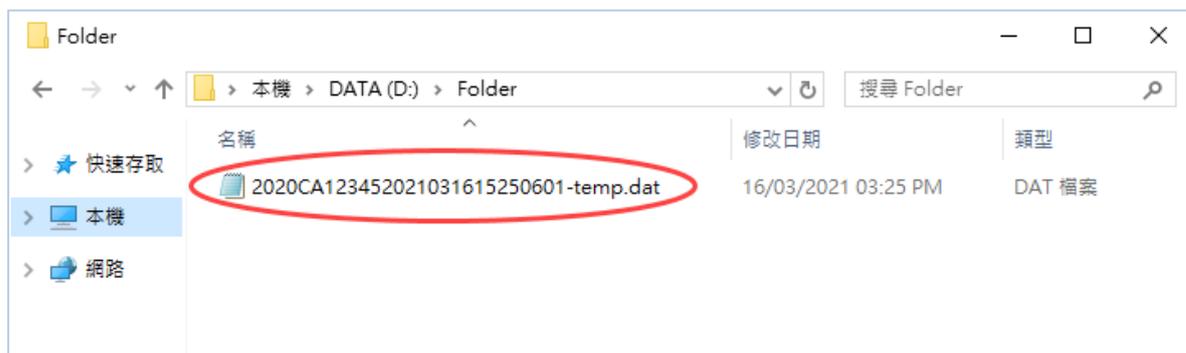


2. Open Temporary File for Further Updating (CbC Return not yet filed)

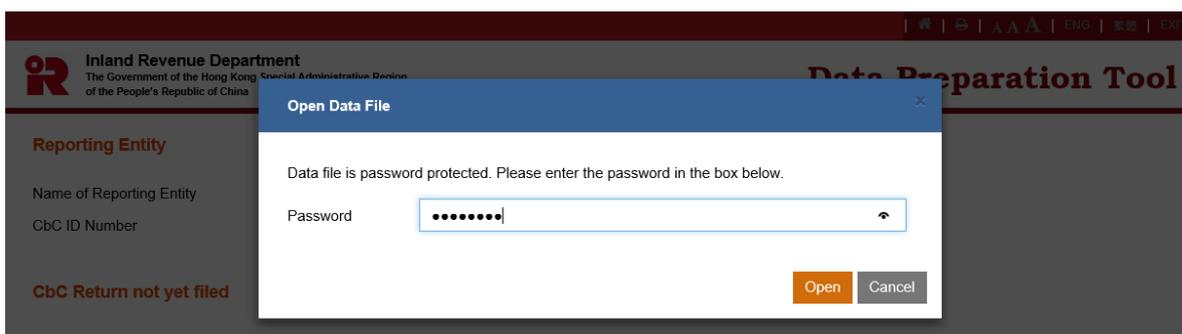
2.1 The temporary file as created by paragraph 1.7(d) above can be imported into the Data Preparation Tool for further updating. Select “Open Temporary File for Further Updating”.



2.2 Browse and click the temporary file.

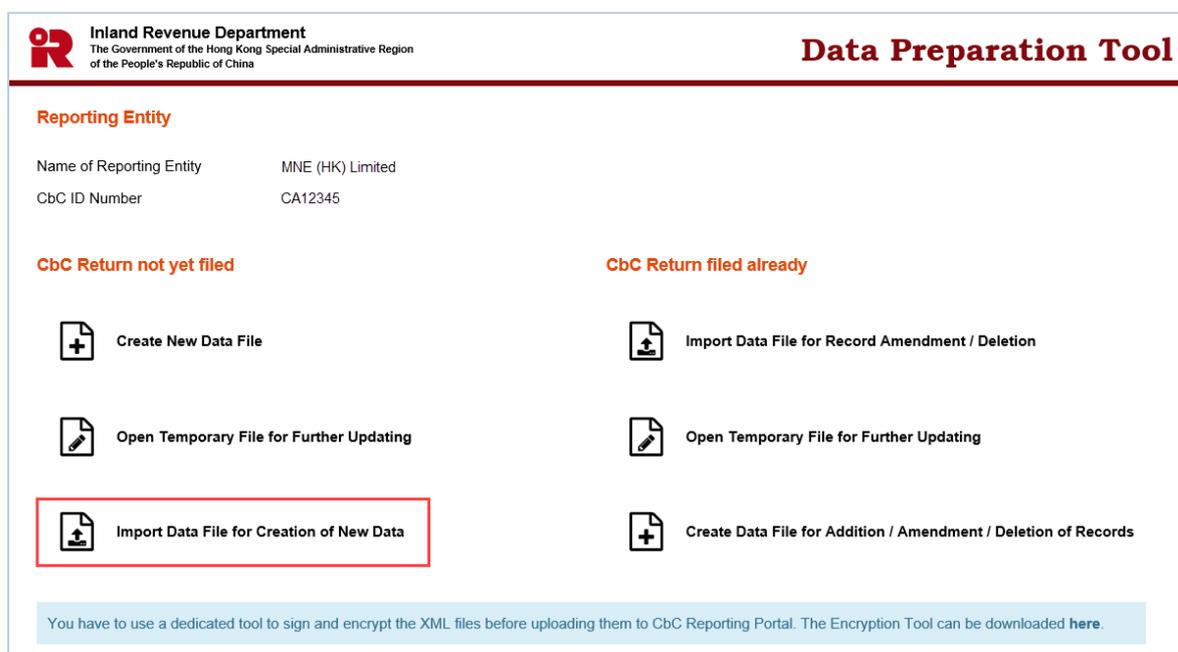


2.3 Input the password and click “Open”.

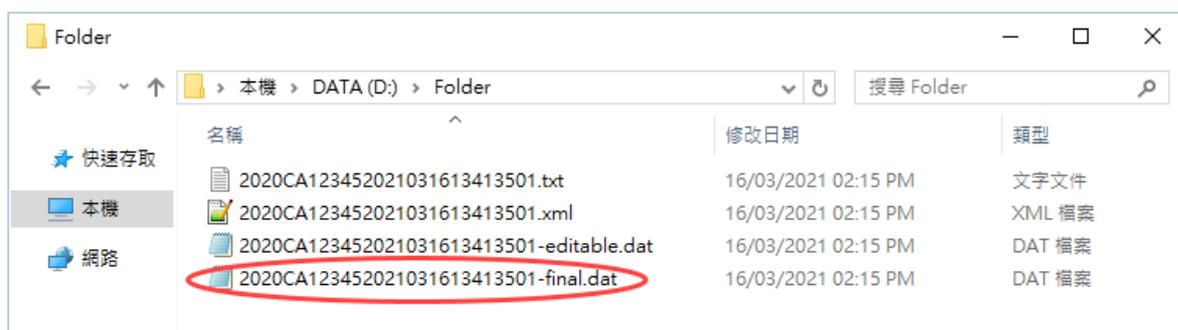


3. Import Data File for Creation of New Data (CbC Return not yet filed)

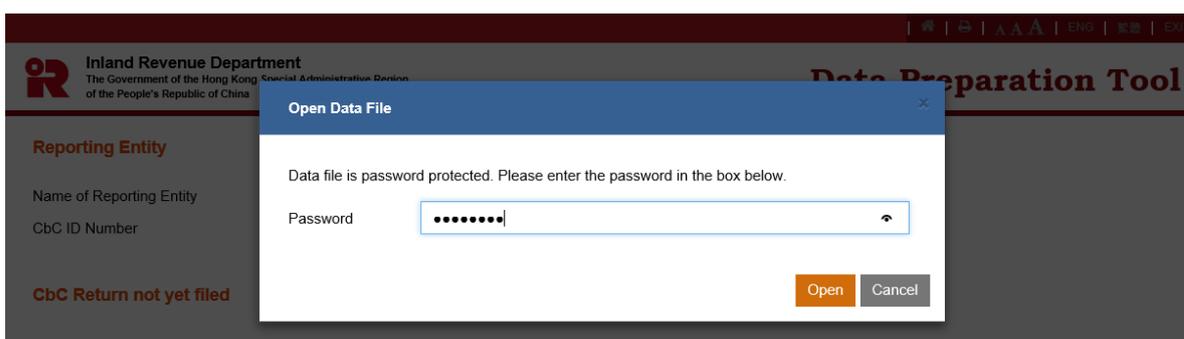
3.1 To save input effort, the user can import the final data file relating to the Return submitted for previous year to create the new data file for the current year. Select “Import Data File for Creation of New Data”.



3.2 Browse and click the data file with file extension “...-final.dat”.



3.3 Input the password and click “Open”.



- 3.4 Click the input field of the Accounting Period Ended to select the end date of the accounting period to which the CbC Report relates.

Reporting Entity

Name of Reporting Entity: MNE (HK) Limited
 CbC ID Number: CA12345
 Accounting Period Ended *

Attention Note

CbC Reports

| Document Reference ID | Number of Constituent Entities |
|-----------------------|--------------------------------|
| 2021031609431500005 | 2 |
| 2021031609431500006 | 3 |
| 2021031609431500007 | 1 |

Additional Information

Language : English

| Document Reference ID | Other Information | Language |
|-----------------------|------------------------|----------|
| 2021031609431500008 | Additional Information | |

* Mandatory fields

View CbC Report Print All Exit Save

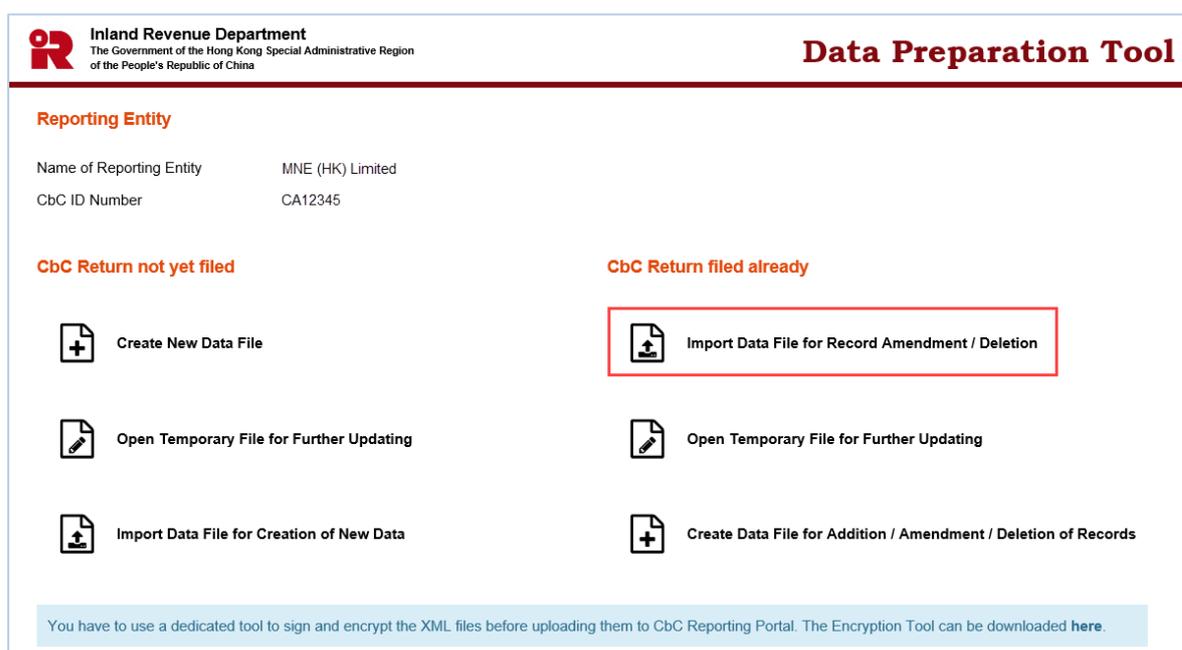
- 3.5 Click the entry in Document Reference ID / Tax Jurisdiction under CbC Reports to open the record for updating of the Table 1 and Table 2 as appropriate for the current year.

- 3.6 Click the entry in Document Reference ID / Additional Information to open the record for updating of Additional Information.

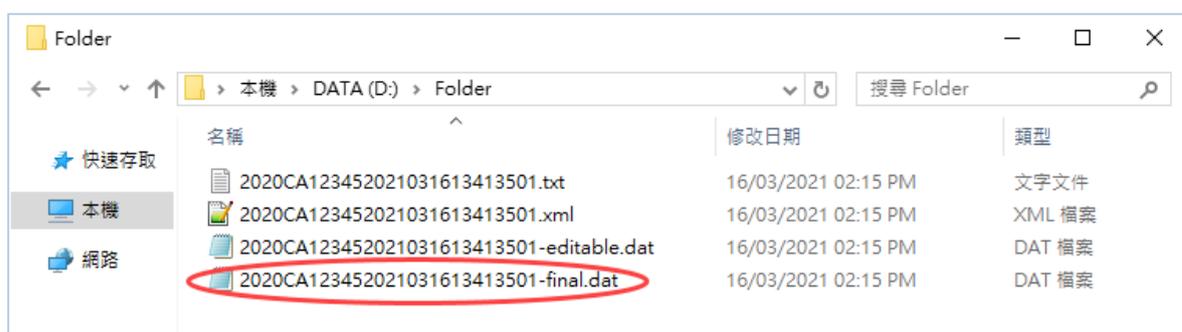
4. Import Data File for Record Amendment / Deletion (CbC Return filed already)

4.1 To save input effort, the user can import the final data file containing the record to be corrected, corresponding to which the encrypted XML data file has been submitted to the CbC Reporting Portal, to create a correction data file for record amendment / deletion.

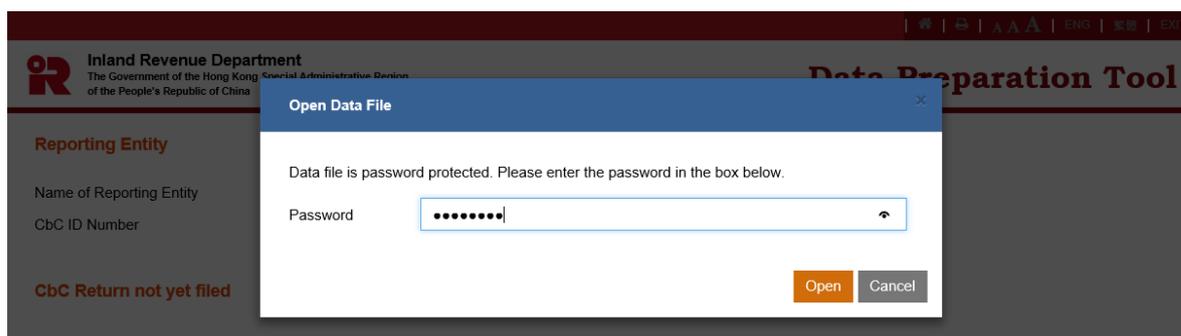
4.2 Click “Import Data File for Record Amendment / Deletion”



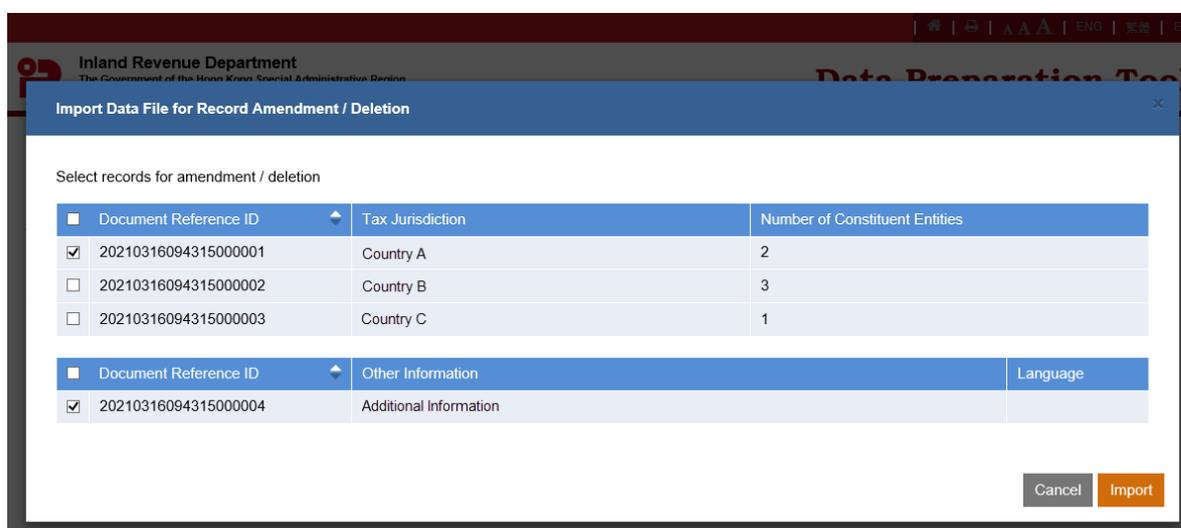
4.3 Select the final data file.



4.4 Input the password and press “Open”.



4.5 All the records in the final data file will be imported and displayed. Tick the checkbox to select the records for amendment / deletion. Press “Import”.



4.6 How to select records for amendment / deletion:

(a) Correction to allocation of income, profits & loss and taxes (Table 1)

Where a correction is made in relation to Table 1 for a particular tax jurisdiction in a CbC Report, e.g. the correction is to be made in the Revenues, Tax Paid or Earnings fields, the **whole** Table 1 and Table 2 for the relevant tax jurisdiction must be resubmitted. Click the checkbox for the relevant Tax Jurisdiction to select the whole Table 1 and Table 2 for amendment. If there is no change to the Additional Information (Table 3), the record of the Additional Information is not required to be selected.

(b) Correction to the details of Constituent Entities (Table 2)

Where a correction is required in Table 2 to amend the details of a Constituent Entity for a particular tax jurisdiction in a CbC Report, e.g. name and address of the Constituent Entity, the **whole** Table 1 and Table 2 for the relevant tax jurisdiction must be resubmitted. Click the checkbox for the relevant Tax Jurisdiction to select the whole Table 1 and Table 2 for amendment. If there is no change to the Additional Information (Table 3), the record of the Additional Information is not required to be selected.

(c) Correction to the Additional Information (Table 3)

Where a correction is made only with respect to the Additional Information (Table 3), only the relevant record of the Additional Information is required to be selected for amendment.

4.7 The selected records will be extracted and shown in the Summary Page.

4.8 Click the entry in the Document Reference ID / Tax Jurisdiction of the CbC Reports or Document Reference ID / content of additional information of the Additional Information to open the relevant record for amendment.

Reporting Entity

Name of Reporting Entity: MNE (HK) Limited
CbC ID Number: CA12345
Accounting Period Ended * : 31/12/2020
Attention Note

CbC Reports

| Document Reference ID | Tax Jurisdiction | Number of Constituent Entities |
|-----------------------|------------------|--------------------------------|
| 20210316094315000009 | Country A | 2 |

Additional Information

Language : English

| Document Reference ID | Other Information | Language |
|-----------------------|------------------------|----------|
| 20210316094315000010 | Additional Information | |

* Mandatory fields

View CbC Report
Print All
Exit
Save

4.9 Amend Submitted Record – CbC Report

Record Details

(a) **Action** – Click the drop-down arrow to select the type of action. There are 2 allowable options:

- Amend submitted record
- Delete submitted record

To amend, select the option “Amend submitted record”.

CbC Reports

Record Details

Action * Amend submitted record ▼

Original Record

File Serial Number * ⓘ

Document Reference ID *

Table 1 | Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited

Accounting Period Ended: 31/12/2020

Currency * ⓘ: USD ▼

| | | |
|-------------------------------------|---------------------|--|
| Tax Jurisdiction * | | Country A ▼ |
| Revenues | Unrelated Party * ⓘ | <input type="text" value="100000000"/> |
| | Related Party * ⓘ | <input type="text" value="100000000"/> |
| | Total * | <input type="text" value="200000000"/> |
| Profit (Loss) Before Income Tax * ⓘ | | <input type="text" value="10000000"/> |
| Income Tax Paid (on cash basis) * ⓘ | | <input type="text" value="10000000"/> |

* Mandatory fields

(b) **File Serial Number** – Enter the Serial Number, which has been given by IRD when acknowledging receipt of the XML data file together with the CbC Return submitted to the CbC Reporting Portal. It can be found in the CbC Reporting Portal through “Manage Data File” function under the “Manage Return” tab.

(c) **Document Reference ID** – Retrieve for display only.

Amendment of Table 1, Table 2 and Details of Constituent Entities

- (d) **Table 1** – The details for allocation of income, taxes and business activities will be retrieved for amendment.

Table 1
Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Currency: USD

| | | |
|--|---------------------|------------|
| Tax Jurisdiction * | Country A | |
| Revenues | Unrelated Party * ⓘ | 1000000000 |
| | Related Party * ⓘ | 1000000000 |
| | Total * | 2000000000 |
| Profit (Loss) Before Income Tax * ⓘ | 10000000 | |
| Income Tax Paid (on cash basis) * ⓘ | 10000000 | |
| Income Tax Accrued – Current Year * ⓘ | 10000000 | |
| Stated capital * ⓘ | 10000000 | |
| Accumulated earnings * ⓘ | 1000000000 | |
| Number of Employees * ⓘ | 10000 | |
| Tangible Assets other than Cash and Cash Equivalents * ⓘ | 10000000 | |

* Mandatory fields

Delete
Go to Summary
Print
Save

- (e) Click Table 2 and then click the relevant entry of name of constituent entity to correct the details of constituent entity, if required.

CbC Reports

Record Details

Action: Amend submitted record

Original Record

File Serial Number: 99999999

Document Reference ID: 20210316094315000001

Table 1
Table 2

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Name of Reporting Entity: MNE (HK) Limited
 Accounting Period Ended: 31/12/2020
 Tax Jurisdiction: Country A

| Constituent Entities resident in the Tax Jurisdiction | | |
|---|---------------------|---|
| 1 | ABC Company Limited | X |
| 2 | BCD Company Limited | X |

Create

Delete
Go to Summary
Print
Save

* Mandatory fields

Details of the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Tax Jurisdiction: Country A

Constituent Entities resident in the Tax Jurisdiction *: ABC Company Limited More

Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence:

Role:

- Ultimate Parent Entity
- Reporting Entity
- Ultimate Parent Entity and Reporting Entity
- None of the above

Main business activity(ies) *:

- Research and Development
- Holding / managing intellectual property
- Purchasing or Procurement
- Manufacturing or Production
- Sales, Marketing or Distribution
- Administrative, Management or Support Services
- Provision of services to unrelated parties
- Internal Group Finance
- Regulated Financial Services
- Insurance
- Holding shares or other equity instruments
- Dormant
- Other (Maximum of 4,000 characters)

Residence Country *: Country A More

Tax Identification Number *: 0123456789 Country A

Entity Identification Number:

| | | |
|--------|------|-----------|
| Number | Type | Issued By |
|--------|------|-----------|

More

Address

Address #1 ^ x

Address Format: Fixed Free Legal Address Type: Business

Suite: Room A Floor: 37

Building: ABC Building

Street: ABC Street

District: BCD District City *: City A

Country Subentity: Country *: Country A

Postal Code: PO Box:

Remarks ?

More

* Mandatory fields

Previous Record
Next Record
Back
Print
Save

4.10 Delete Submitted Record

- (a) **Action** – Click the drop-down arrow to select the type of action. To delete, select the option “Delete submitted record”.

CbC Reports

Record Details

Action * Delete submitted record ▼

Original Record

File Serial Number * ⓘ

Document Reference ID *

Table 1 | Table 2

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Name of Reporting Entity MNE (HK) Limited

Accounting Period Ended 31/12/2020

Currency * ⓘ USD ▼

| | |
|---|---|
| Tax Jurisdiction * <input type="text" value="Country A"/> | |
| Revenues | Unrelated Party * ⓘ <input type="text" value="1000000000"/> |
| | Related Party * ⓘ <input type="text" value="1000000000"/> |
| | Total * <input type="text" value="2000000000"/> |
| Profit (Loss) Before Income Tax * ⓘ <input type="text" value="10000000"/> | |
| Income Tax Paid (on cash basis) * ⓘ <input type="text" value="10000000"/> | |
| Income Tax Accrued – Current Year * ⓘ <input type="text" value="10000000"/> | |

* Mandatory fields

Delete Go to Summary Print Save

- (b) **File Serial Number** – Enter the Serial Number, which has been given by IRD when acknowledging receipt of the XML data file together with the CbC Return submitted to the CbC Reporting Portal. It can be found in the CbC Reporting Portal through “Manage Data File” function under the “Manage Return” tab.
- (c) **Document Reference ID** – Retrieve for display only.
- (d) **Table 1, Table 2 and Details of Constituent Entities** are displayed for reference only. For deletion of a previous submitted record, the user is not required to amend / delete any data.

4.11 To save the data file for record amendment / deletion, the user can refer to paragraph 1.7 above.

5. Open Temporary File for Further Updating (CbC Return filed already)

5.1 To further update an unfinished data file, the temporary file concerned can be imported into the Data Preparation Tool for further updating.

5.2 Select “Open Temporary File for Further Updating” and refer to paragraphs 2.2 and 2.3 above.

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

Data Preparation Tool

Reporting Entity

| | |
|--------------------------|------------------|
| Name of Reporting Entity | MNE (HK) Limited |
| CbC ID Number | CA12345 |

CbC Return not yet filed

-  Create New Data File
-  Open Temporary File for Further Updating
-  Import Data File for Creation of New Data

CbC Return filed already

-  Import Data File for Record Amendment / Deletion
-  Open Temporary File for Further Updating
-  Create Data File for Addition / Amendment / Deletion of Records

You have to use a dedicated tool to sign and encrypt the XML files before uploading them to CbC Reporting Portal. The Encryption Tool can be downloaded [here](#).

6. Create Data File for Addition / Amendment / Deletion of Records (CbC Return filed already)

6.1 The user can create a new data file afresh for addition / amendment / deletion of data records.

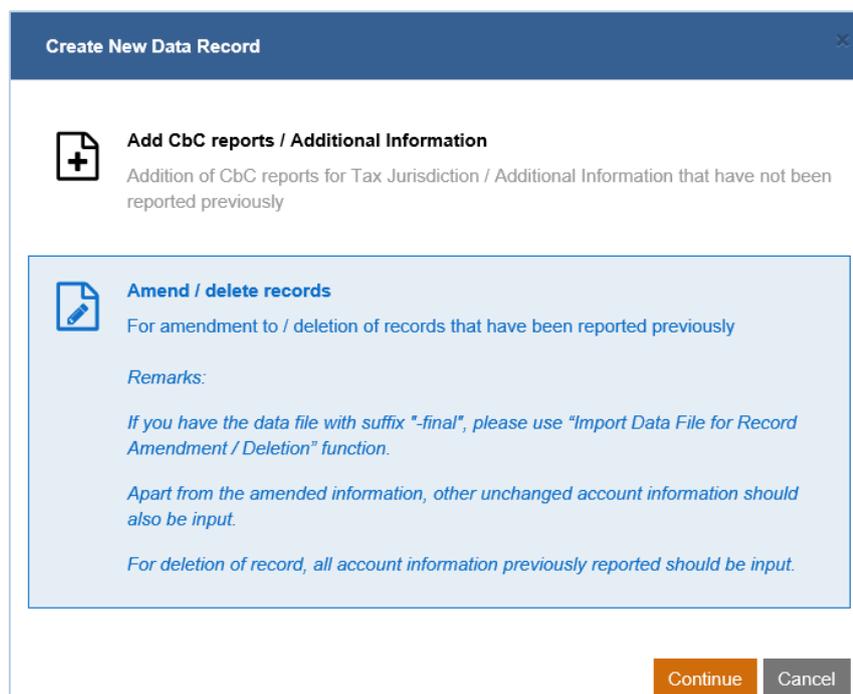
6.2 Select “Create Data File for Addition / Amendment / Deletion of Records”.

The screenshot shows the 'Data Preparation Tool' interface. At the top left is the Inland Revenue Department logo and name. The main header is 'Data Preparation Tool'. Below this, the 'Reporting Entity' section shows 'Name of Reporting Entity' as 'MNE (HK) Limited' and 'CbC ID Number' as 'CA12345'. There are two columns of options: 'CbC Return not yet filed' and 'CbC Return filed already'. Under 'CbC Return not yet filed', there are three options: 'Create New Data File', 'Open Temporary File for Further Updating', and 'Import Data File for Creation of New Data'. Under 'CbC Return filed already', there are three options: 'Import Data File for Record Amendment / Deletion', 'Open Temporary File for Further Updating', and 'Create Data File for Addition / Amendment / Deletion of Records'. The last option is highlighted with a red border. At the bottom, a blue box contains the text: 'You have to use a dedicated tool to sign and encrypt the XML files before uploading them to CbC Reporting Portal. The Encryption Tool can be downloaded here.'

6.3 For addition of Table 1, Table 2 or Additional Information (Table 3) that has been omitted, select “Add CbC reports / Additional Information”. Click “Continue” to proceed.

The screenshot shows a dialog box titled 'Create New Data Record'. It has two main options: 'Add CbC reports / Additional Information' and 'Amend / delete records'. The 'Add CbC reports / Additional Information' option is highlighted with a blue border and includes the text: 'Addition of CbC reports for Tax Jurisdiction / Additional Information that have not been reported previously'. The 'Amend / delete records' option includes the text: 'For amendment to / deletion of records that have been reported previously'. Below this, there is a 'Remarks:' section with three lines of text: 'If you have the data file with suffix "-final", please use "Import Data File for Record Amendment / Deletion" function.', 'Apart from the amended information, other unchanged account information should also be input.', and 'For deletion of record, all account information previously reported should be input.'. At the bottom right, there are two buttons: 'Continue' and 'Cancel'.

- (a) Follow the steps as mentioned in paragraph 1.2 to 1.6 above to create new CbC Reports (Table 1/Table 2) or Additional Information (Table 3) in the data file.
 - (b) Follow the steps as mentioned in paragraph 1.7 above to save the data file.
- 6.4 For amendment or deletion of records that have been reported previously, select “Amend / delete records”. Click “Continue” to proceed.



- (a) The user can prepare the data file afresh.
- (b) Apart from the amended information, other unchanged information should also be input.
- (c) For deletion of record, all information previously reported should be input.
- (d) Follow the steps as mentioned in paragraph 1.7 above to save the data file.

7. Addition / Amendment / Deletion of Records in the Final Data File

- 7.1 In case that the final data file (encrypted or not) has been prepared by paragraph 1.7(c), it is subsequently realized that addition / amendment / deletion of records in the final data file is required. To effect the changes, the user can import the relevant data file with file extension "...-editable.dat" into the Data Preparation Tool through "Open Temporary File for Further Updating" by taking the steps as mentioned in paragraphs 2.1 to 2.3 except that "...-editable.dat" file instead of "...-temp.dat" file should be used.
- 7.2 After the changes of the records have been made and the data file is ready for encryption, the user can take the steps as mentioned in paragraph 1.7(b)(i) to generate and save a zip file, which will contain a new set of four files as mentioned in that paragraph.
- 7.3 This function is also applicable to the final data file prepared for record amendment or deletion after submission of the CbC Return. In this case, the user can import the relevant data file with file extension "...-editable.dat" to the Data Preparation Tool through "Open Temporary File for Further Updating" by taking the steps as mentioned in paragraphs 5.1 to 5.2 and then make the addition / amendment / deletion of records, where appropriate.