



Inland Revenue Department

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

CbC Reporting Portal
A Guide to Return Filing

December 2018

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

Preface

The purpose of this guide is to provide step-by-step instructions on how to file a Country-by-Country (“CbC”) Return by using the CbC Reporting Portal (“Portal”). It specifies:

- (a) what information is required for online filing;
- (b) how a XML data file is prepared;
- (c) the procedures to be taken before online filing (e.g. encryption); and
- (d) the steps of online filing process.

This guide is provided for information purposes only, and is subject to changes without notice. Screenshots contained in this guide are intended for illustrative purposes only and may not exactly match with the actual screens displayed in the Portal. In case of doubt, enquiries can be made to the Inland Revenue Department (“IRD”) by email to:

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

Other relevant publications are available in IRD’s website and the Portal:

- [A Guide to Account Registration](#)
- [A Guide to Notification Filing](#)
- [User Guide of Data Preparation Tool](#)
- [Country-by-Country Return XML Schema and User Guide](#)

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A. Introduction

1. Requirements for filing CbC Return

- (a) The requirements for filing a CbC Return (BIR81), which includes a CbC Report, only apply to a multinational enterprise (“MNE”) group whose annual consolidated group revenue in the immediately preceding accounting period reaches the specified threshold amount, i.e. HK\$6.8 billion (“Reportable Group”).
- (b) In respect of a Reportable Group, the primary obligation of filing a CbC Return (“Return”) is on the ultimate parent entity (“UPE”) resident in Hong Kong (“HK UPE”) and not on any other constituent entities resident in Hong Kong (“Hong Kong Entities”). The HK UPE is required to file a Return for each accounting period beginning on or after 1 January 2018. The HK UPE¹ may also voluntarily file a Return for an accounting period beginning between 1 January 2016 and 31 December 2017 (“Early Reporting Period”).
- (c) A Hong Kong Entity of a Reportable Group whose UPE is not resident in Hong Kong is subject to a secondary obligation of filing a Return if any of the following conditions is met:
 - (i) the UPE is not required to file a CbC Report in its jurisdiction of tax residence;
 - (ii) the jurisdiction has a current international agreement with Hong Kong providing for automatic exchange of tax information but, by the deadline for filing the Return, there is no exchange arrangement in place between the jurisdiction and Hong Kong for CbC Reports;
 - (iii) there has been a systemic failure to exchange CbC Reports by the jurisdiction, which has been notified to the Hong Kong Entity by the Commissioner of Inland Revenue (“CIR”).
- (d) Even if one of the conditions in (c) above is met, the Hong Kong Entity is not required to file a Return if:
 - (i) a Return for the relevant accounting period is filed by another Hong Kong Entity of the Reportable Group; or
 - (ii) the Reportable Group has authorized a constituent entity as its surrogate

¹ Under the voluntary filing arrangement, the Reporting Entity must be the HK UPE of a HK Reportable Group.

parent entity (“SPE”) to file CbC Report on behalf of the Group, and the CbC Report is filed by the SPE in Hong Kong or a jurisdiction which has an exchange arrangement in place with Hong Kong.

- (e) The Return is a form for the Reporting Entity (“RE”) to report the information about a MNE group and its constituent entities in each jurisdiction that the MNE group operates. The CIR has designated that the completed Return has to be submitted in the form of an electronic record through the Portal.

2. Who can file the CbC Return

- (a) The Return can only be filed by any of the following persons:
- (i) corporate RE;
 - (ii) for non-corporate RE, the person acting for the non-corporate RE or being responsible for the management of the non-corporate RE (“PRM”);
or
 - (iii) service provider (“SP”).
- (b) For the purposes of uploading data file and online filing the Return, the RE, PRM or SP (hereinafter collectively referred to as “Subscribing Organisation”) must authorize an individual (“Authorized Person”) holding the e-Cert (Organisational) with AEOI Functions (“e-Cert”) of the Subscribing Organisation issued by the Hongkong Post Certification Authority. In case the RE is a non-corporate entity, it can operate its account under the Portal, but cannot file the Return, which must be filed by the PRM or SP.
- (c) The Return must be signed by an Authorized Person holding the e-Cert of the Subscribing Organisation. The Authorized Person must have the following capacities:
- director or officer (if the Subscribing Organisation is a corporation);
 - principal officer or responsible person² (if the Subscribing Organisation is a non-corporate entity).

² Including a partner for a partnership, a trustee for a trust, etc.

3. Issue of Notice for Filing CbC Return

(a) Voluntary Filing

HK UPE may voluntarily file the Return for the Early Reporting Period. It can use the function under “Notification” tab to make a request for Return for voluntary filing. Upon receiving the request, IRD will issue an electronic notice (“Notice”) to the RE (i.e. HK UPE), requiring it to file the Return for the Early Reporting Period.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Last login date/time: 18 DEC 2018 13:53 Status: Succeeded Logout

Profile Message Box Notification Manage Return

Date	Subject
11 DEC 2018 15:56	CbC Reporting Notification 在2018年12月11日 Request CbC Return for Voluntary Filing
31 JAN 2018 18:05	Result of CbC Return 國別申報表數據檔案的驗證結果
31 JAN 2018 17:49	CbC Return filed on 31 Jan 2018 在2018年1月31日提交的國別申報表
12 DEC 2017 17:04	CbC Reporting Account Opening Completed 已完成開立國別報告帳戶

Prev Next

- (i) Select “Request CbC Return for Voluntary Filing” under “Notification” tab.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Profile Message Box Notification Manage Return

Request CbC Return for Voluntary Filing

CbC ID Number CB16179

I, WIKINSON Smith, being [dropdown] of Bitcoin Chase Limited, request the Commissioner of Inland Revenue to issue a Country-by-Country Return for an accounting period from DD/MM/YYYY to DD/MM/YYYY to KOWLOON LUCK CO., LIMITED, being a Hong Kong ultimate parent entity of a multinational enterprise group that meets the threshold requirement for voluntary parent surrogate filing.

Back Continue

- (ii) Select the capacity of the Authorized Person of the Subscribing Organisation.
- (iii) Specify the accounting period for voluntary parent surrogate filing (the accounting period must begin on or after 1 January 2016 but before 1 January 2018).
- (iv) Click the **Continue** button.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Request CbC Return for Voluntary Filing

CbC ID Number CB16179

I, WIKINSON Smith, being director of Bitcoin Chase Limited, request the Commissioner of Inland Revenue to issue a Country-by-Country Return for an accounting period from 28 Jan 2016 to 07 Feb 2018 to KOWLOON LUCK CO., LIMITED, being a [Hong Kong ultimate parent entity of a multinational enterprise group that meets the threshold requirement, for voluntary parent surrogate filing](#).

Signed by WIKINSON Smith of Bitcoin Chase Limited

e-Cert File **e-Cert Token**

File Location Browse

Password

Back Sign & Submit

- (v) **File Location** – Click the **Browse** button to search for the e-Cert located on the Authorized Person’s computer.
- (vi) **Password** – Enter the password of the e-Cert.
- (vii) Click the **Sign & Submit** button to submit the request.

(b) Mandatory Filing

A Hong Kong Entity of a Reportable Group is statutorily required to file a Notification within 3 months after the end of an accounting period beginning on or after 1 January 2018, containing information relevant for determining the obligation for filing the Return. For details, refer to “[A Guide to Notification Filing](#)”. According to the Notification filed, IRD will issue a Notice to the RE (i.e. either UPE, SPE or Local Filing Entity), requiring it to file a Return for the relevant accounting period.

(c) Sending the Notice

The Notice will be sent to the Message Box of the RE’s Account and an alert message will then be issued to the email address of each contact person of the RE, its PRM and SP, as provided in the profile of the RE’s Account. In general, the Return shall be filed within 12 months after the end of the relevant accounting period.

WIKINSON Smith, you have logged in the CbC Reporting Account of RODNEY L BRIGHT & ASSOCIATES LTD.		Logout
Profile -	Message Box -	Notification -
CbC ID	CK88956	Manage Return -
Date	10 DEC 2018 16:11	

This is a notice issued to you under section 58E / 58F of the Inland Revenue Ordinance (Cap. 112). You are required to file a Country-by-Country Return reporting the required information in relation to the multinational enterprise group and its constituent entities in each jurisdiction that the multinational enterprise group operates for the accounting period ended in year 2017.

The completed return has to be submitted to the Department in the form of an electronic record using the CbC Reporting Portal on or before **08 Jan 2019**.

YIM Kwok Cheong
Assistant Commissioner

本通知書是根據《稅務條例》(第112章)第 58E / 58F 條發給您，你須於**2017**年度會計期內將該企業集團於每一個經營業務的稅務管轄區，提交個別申報表申報有關該企業集團和其成員實體的資料。

填妥的報表須在**2019年 1月 8日**或之前，經個別報稅網站，以電子紀錄形式向本局提交。

謝國昌
助理稅務專員

B. Online Filing Process

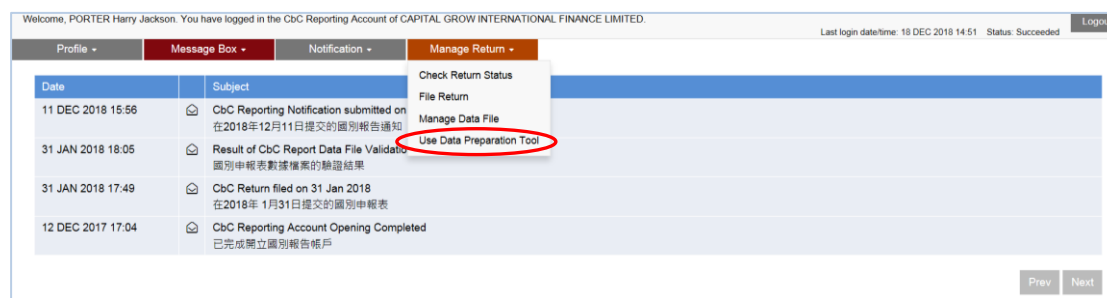
1. Overview

- (a) The RE is required to prepare a XML data file containing the required information of the CbC Report for the Reportable Group in respect of the accounting period.
- (b) The online filing process consists of the following steps:

Step 1	Prepare XML File (paragraph 2)
Step 2	Encrypt XML File (paragraph 3)
Step 3	Submit Test Data File (paragraph 4)
Step 4	Online Filing (paragraph 5)

2. Prepare XML File

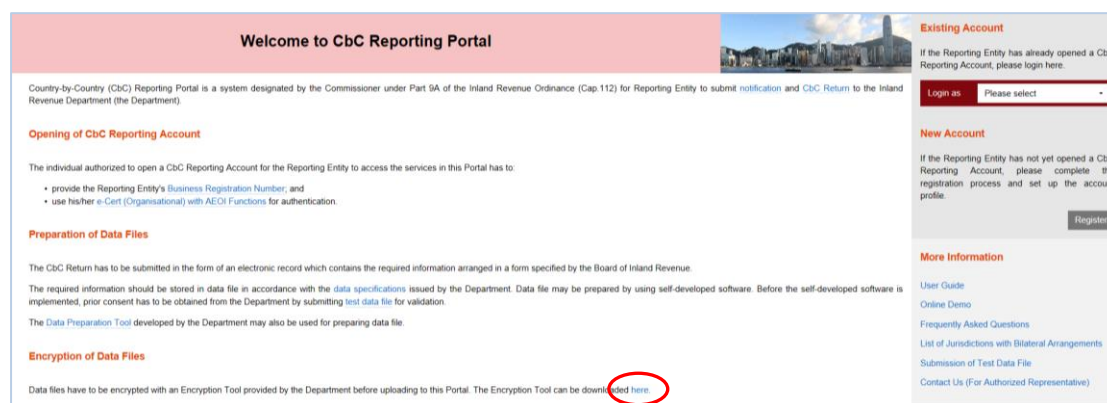
- (a) The required information in relation to the CbC Report for the Reportable Group in respect of the accounting period should be contained in a data file prepared in accordance with the CbC Return XML Schema issued by IRD. REs may refer to the [CbC Return XML Schema and User Guide](#), which explain the information required to be included in each data element of the CbC Return XML Schema.
- (b) A XML data file may be prepared by using self-developed software or the Data Preparation Tool developed by IRD.
- (c) If the self-developed software is used, prior consent has to be obtained from IRD by submitting test data file to the Portal for validation before implementation (refer to Paragraph 4 below).
- (d) Alternatively, the Data Preparation Tool developed by IRD may be used for preparing a XML data file. To use the Data Preparation Tool, the Authorized Person shall log in the RE's Account with the e-Cert of the Subscribing Organisation he/she represents, and then select "Data Preparation Tool" under "Manage Return" tab. For details, refer to "[User Guide of Data Preparation Tool](#)".



- (e) The User Guide of Data Preparation Tool can be downloaded [here](#).

3. Encrypt XML File

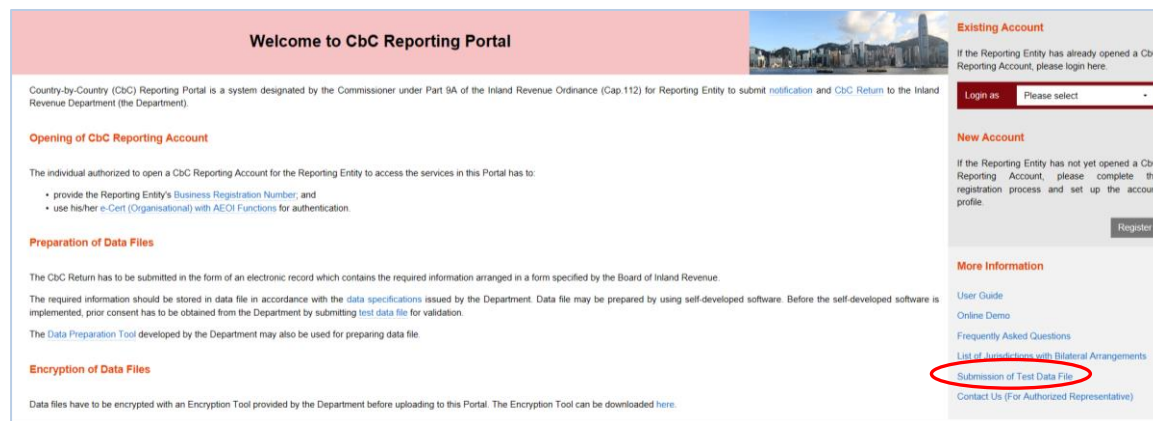
- (a) The XML data file has to be encrypted with the latest version of a designated tool (“the Encryption Tool”) provided by IRD before uploading to the Portal. The Portal does not accept any data file which is not encrypted by the Encryption Tool.



- (b) The Encryption Tool can be downloaded on the landing page of the Portal.

4. Submit Test Data File

A data file may be prepared by using self-developed software. Prior consent has to be obtained from IRD by submitting a test data file to the Portal for validation before implementation of the self-developed software.



Welcome to CbC Reporting Portal

Country-by-Country (CbC) Reporting Portal is a system designated by the Commissioner under Part 9A of the Inland Revenue Ordinance (Cap 112) for Reporting Entity to submit [notification](#) and [CbC Return](#) to the Inland Revenue Department (the Department).

Opening of CbC Reporting Account

The individual authorized to open a CbC Reporting Account for the Reporting Entity to access the services in this Portal has to:

- provide the Reporting Entity's [Business Registration Number](#); and
- use his/her e-Cert (Organisational) with AEOI Functions for authentication.

Preparation of Data Files

The CbC Return has to be submitted in the form of an electronic record which contains the required information arranged in a form specified by the Board of Inland Revenue.

The required information should be stored in data file in accordance with the [data specifications](#) issued by the Department. Data file may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation.

The [Data Preparation Tool](#) developed by the Department may also be used for preparing data file.

Encryption of Data Files

Data files have to be encrypted with an Encryption Tool provided by the Department before uploading to this Portal. The Encryption Tool can be downloaded [here](#).

Existing Account

If the Reporting Entity has already opened a CbC Reporting Account, please login here.

Login as Please select

New Account

If the Reporting Entity has not yet opened a CbC Reporting Account, please complete the registration process and set up the account profile.

[Register](#)

More Information

- [User Guide](#)
- [Online Demo](#)
- [Frequently Asked Questions](#)
- [List of Jurisdictions with Bilateral Arrangements](#)
- [Submission of Test Data File](#)
- [Contact Us \(For Authorized Representative\)](#)

5. Online Filing

- (a) The Subscribing Organisation can log in to the RE's Account and start the online filing process.

Welcome to CbC Reporting Portal

Country-by-Country (CbC) Reporting Portal is a system designated by the Commissioner under Part 9A of the Inland Revenue Ordinance (Cap.112) for Reporting Entity to submit [notification](#) and [CbC Return](#) to the Inland Revenue Department (the Department).

Opening of CbC Reporting Account

The individual authorized to open a CbC Reporting Account for the Reporting Entity to access the services in this Portal has to:

- provide the Reporting Entity's [Business Registration Number](#); and
- use his/her [e-Cert \(Organisational\)](#) with AEOI Functions for authentication.

Preparation of Data Files

The CbC Return has to be submitted in the form of an electronic record which contains the required information arranged in a form specified by the Board of Inland Revenue.

The required information should be stored in data file in accordance with the [data specifications](#) issued by the Department. Data file may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation.

The [Data Preparation Tool](#) developed by the Department may also be used for preparing data file.

Existing Account

If the Reporting Entity has already opened a CbC Reporting Account, please login here.

Login as: **Please select**

- Reporting Entity
- Person Managing the Non-corporate Reporting Entity
- Service Provider
- Lead Operator

New Account

If the Reporting Entity has not yet opened a CbC Reporting Account, please complete the registration process and set up the account profile.

Register

More Information

- [User Guide](#)
- [Online Demo](#)
- [Frequently Asked Questions](#)
- [List of Jurisdictions with Bilateral Arrangements](#)
- [Submission of Test Data File](#)

- (i) Visit the landing page of the Portal.
- (ii) Select the role of the Subscribing Organisation to operate the Account.

Login

CbC ID Number: [Forgot CbC ID Number](#)

e-Cert File: e-Cert Token:

File Location: **Browse**

Password:

Abort **Login**

New Account

If the Reporting Entity has not yet opened a CbC Reporting Account, please complete the registration process and set up the account profile.

Register

More Information

- [User Guide](#)
- [Online Demo](#)
- [Frequently Asked Questions](#)
- [List of Jurisdictions with Bilateral Arrangements](#)
- [Submission of Test Data File](#)
- [Contact Us \(For Authorized Representative\)](#)

- (iii) **CbC ID Number** – Enter the CbC ID Number of the RE.
- (iv) **File Location** – Click the **Browse** button to search for the e-Cert of the Subscribing Organisation located on the Authorized Person's computer.
- (v) **Password** – Enter the password of the e-Cert.
- (vi) Click the **Login** button.

Read Terms and Conditions

Please read carefully the following Terms and Conditions.

Inland Revenue Department

Terms and Conditions for Use of the CbC Reporting Portal

1. The Inland Revenue Department ("IRD") shall provide services under the Country-by-Country ("CbC") Reporting Portal (the "Portal Services") to facilitate Reporting Entities to fulfill their obligations under Part 9A of the Inland Revenue Ordinance (Cap 112) ("IRO"). The use of the Portal Services shall at all times be governed by these terms and conditions ("Terms and Conditions"). A Reporting Entity which has successfully registered with IRD for using the Portal Services is hereinafter referred to as "RE".
2. RE has to register an account, hereinafter referred to as the "CbC Reporting Account", under the CbC Reporting Portal before it can use the Portal Services.
3. RE may authorize the following persons to register and operate the RE's CbC Reporting Account:
 1. service provider ("SP") engaged to carry out, for or on behalf of the RE, the obligations to submit notifications and/or furnish returns; or
 2. in relation to a RE that is not a corporation, the person who acts for the non-corporate RE or is responsible for the management of the non-corporate RE ("PRM")

☒ I, PORTER Harry Jackson of Capital Grow International Finance Limited, have read and agree to the terms and conditions stated above.

Continue

(vii) Read Terms and Conditions, check the box ☒, and click the **Continue** button to proceed to login to the RE's Account.

(b) The Authorized Person may start the online filing process by using the function under "Manage Return" tab.

Welcome, PORTER Harry Jackson. You have logged in the CbC Reporting Account of CAPITAL GROW INTERNATIONAL FINANCE LIMITED. Last login date/time: 18 DEC 2018 15:11 Status: Succeeded Logout

Profile Message Box Notification **Manage Return**

Date	Subject
11 DEC 2018 15:56	CbC Reporting Notification submitted on 在2018年12月11日提交的國別報告通知
31 JAN 2018 18:05	Result of CbC Report Data File Validation 國別申報表數據檔案的驗證結果
31 JAN 2018 17:49	CbC Return filed on 31 Jan 2018 在2018年 1月31日提交的國別申報表
12 DEC 2017 17:04	CbC Reporting Account Opening Completed 已完成開立國別報告帳戶

Check Return Status
File Return
Manage Data File
Use Data Preparation Tool

Prev Next

(i) Select "File Return" under "Manage Return" tab.

WIKINSON Smith, you have logged in the CbC Reporting Account of ROONEY L BRIGHT & ASSOCIATES LTD. Logout

Profile - Message Box - Notification - **Manage Return -**

File Return

You must read the [notes and instructions](#) ("NOTES") before completing the return.

CbC ID Number: CK88966

Name of Reporting Entity: ROONEY L BRIGHT & ASSOCIATES LTD

Year: 2017
(Input the year in which the Accounting Period ends, e.g. accounting period ended on 31 March 2018, input "2018")

Date of Issue of the Return: 10 DEC 2018

Filing Deadline: 08 JAN 2019

If the Reporting Entity is not required to file this Country-by-Country Return for the Year specified above, please click [here](#) to notify the Assessor with reason(s).

Continue

- (ii) Read the [notes and instructions](#) carefully. During the Return filing process, the Authorized Person may also click the hyperlinks displayed on the screens to read the notes and instructions.
- (iii) **Year** – Click the drop-down arrow to select the reporting year to which the Return is filed.
- (iv) Click the **Continue** button to proceed to the next step.

Complete the Return

Part 1 Information of the RE

- (c) Information of the RE is extracted from the profile of RE's Account for the Authorized Person's verification. The Authorized Person should check carefully whether the information shown on the screen is correct. If necessary, the Authorized Person should update the information in the profile before filing the Return.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. [Logout](#)

[Profile](#) [Message Box](#) [Notification](#) [Manage Return](#)

File Return

Part 1 Information of the Reporting Entity(See NOTES)

1.1	Name of the Reporting Entity	KOWLOON LUCK CO., LIMITED
1.2	Type of Legal Form	Corporation
1.3	Nature of Legal Form	Corporate
1.4	Business Registration Number	12345678
1.5	CbC ID Number	CB16179
1.6	Type of Reporting Entity	Hong Kong Ultimate Parent Entity
1.7	The Reportable Group	
	Name	KOWLOON LUCK GROUP
	Industry Sector	Agriculture, forestry and fishing
	Total Consolidated Group Revenue (Preceding Accounting Period Ended in Year 2017)	
	Amount	USD 1000000000
	Exchange rate for conversion into the UPE threshold currency	HKD 7.75
1.8	Business Address	Flat/Rm 12 AC Tower Chai Wan HK
1.9	Postal Address	Same as Business Address
1.10	Person who acts for the Non-Corporate Reporting Entity or is responsible for the management of the Non-Corporate Reporting Entity under section 58N of the Inland Revenue Ordinance	
	Name	-
	Business Registration Number	-
	Address	
1.11	Service Provider engaged by the Reporting Entity under section 58M of the Inland Revenue Ordinance	
	Name	Bitcoin Chase Limited
	Business Registration Number	23456789
	Address	Wan Chai HK
1.12	Authorized Representative	
	Name	-
	Business Registration Number	-
	Address	-
	Representative's Reference No.	-
1.13	Has the Reporting Entity ceased business?	<input type="radio"/> Yes <input type="radio"/> No
	If Yes, state the date of cessation	DD/MM/YYYY

Important note:
Update the Reporting Entity's profile via the CbC Reporting Portal, if needed.

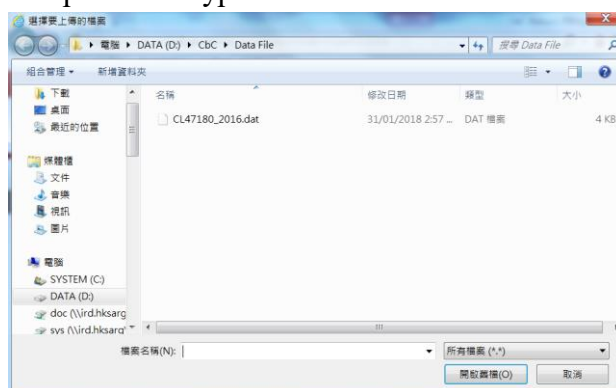
[Back](#) [Continue](#)

- (i) Scroll down to check all the information of the RE carefully.
- (ii) The information under item 1.7 is pre-filled with the information reported in the Notification for the same year. Edit the information, if required.
- (iii) Has the RE ceased business? – Click “Yes” and enter the date of cessation if the RE ceased business during the accounting period. Click “No” if the RE continued the business during the accounting period.
- (iv) Click the **Continue** button to proceed to the next step.

Part 2 Details of the Data File Attached

- (d) The Authorized Person is required to specify the accounting period to which the CbC Report relates and upload the data file containing the required information.

- (i) **Accounting Period** – Enter the start date and end date of the period for which the CbC Report is made.
- (ii) **Location of Encrypted Data File** – Click the **Browse** button to search for the data file located on the Authorized Person’s computer. The Portal only accepts an encrypted data file with “.dat” extension.



- (iii) The year to which the data file relates, and the number of Tax Jurisdictions, Constituent Entities and Additional Information Tables in the data file selected will be extracted and displayed for the Authorized Person’s verification and confirmation.
- (iv) Click the **Continue** button to proceed to the next step.
- (v) The Authorized Person will not be allowed to proceed to the next step if errors are found in the uploaded data file.

Part 3 Declaration

- (e) Before signing and submitting the Return, the Authorized Person should ensure that the required information of the CbC Report for the Reportable Group in respect of the specified accounting period has been reported in the data file attached, and make the declaration accordingly.

WILKINSON Smith, you have logged in the CbC Reporting Account of RODNEY L BRIGHT & ASSOCIATES LTD.

Profile - Message Box - Notification - Manage Return - Logout

File Return

Part 3 Declaration (See NOTES)

I, WILKINSON Smith, being of Bitcon Chase Limited, declare that:

- the required information with respect to the Country-by-Country Report of the Reportable Group of which RODNEY L BRIGHT & ASSOCIATES LTD is the Hong Kong Ultimate Parent Entity for the accounting period ended in year 2017 has been reported;
- the Country-by-Country Report has been prepared in accordance with the requirements and guidance in the CbCR documents defined in section 58B of the Inland Revenue Ordinance; and
- to the best of my knowledge and belief, the information given and the statements made in this return and in the data file (if any) attached are true, correct and complete.

Heavy penalties may be incurred for failing to keep sufficient records, making an incorrect return or committing other relating offences – See Note D.

Abort Back Continue

- (i) Click the drop-down arrow to select the Authorized Person’s capacity in the Subscribing Organisation filing the Return. There are 4 allowable options:
- “director” – if the Authorized Person is a director of the corporation (i.e. corporate RE, corporate PRM or corporate SP) that files the Return;
 - “officer” – if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate RE, corporate PRM or corporate SP) that files the Return;
 - “principal officer” – if the Authorized Person is a principal officer of a non-corporate entity (i.e. non-corporate PRM or non-corporate SP) that files the Return;
 - “responsible person”³ – if the Authorized Person is a responsible person of a non-corporate entity (i.e. non-corporate PRM or non-corporate SP) that files the Return.
- (ii) Click the **Continue** button to proceed to next step.

³ Including a partner for a partnership, a trustee for a trust, etc.

Sign and Submit

- (f) A simulated Return will be generated for the Authorized Person's verification and confirmation. After checking, the Authorized Person should use the e-Cert of the Subscribing Organisation to sign the Return.


WARRISON Smith, you have logged in the CbC Reporting Account of RODNEY L BRIGHT & ASSOCIATES LTD. [Logout](#)

[Profile](#) - [Message Box](#) - [Notification](#) - [Manage Return](#) -

File Return

Important Notice

1. Please check and verify the accuracy of the return information before signing the return with your e-Certificate.
2. Heavy penalties may be incurred for making an incorrect return. [Click here](#) to see the details.



INLAND REVENUE DEPARTMENT

COUNTRY-BY-COUNTRY RETURN

FOR THE ACCOUNTING PERIOD ENDED IN YEAR 2017

PART 1 INFORMATION OF THE REPORTING ENTITY

1.1	Name of the Reporting Entity	RODNEY L BRIGHT & ASSOCIATES LTD
1.2	Type of Legal Form	Corporation
1.3	Nature of Legal Form	Corporate
1.4	Business Registration Number	34567890
1.5	CbC ID Number	CK88956
1.6	Type of Reporting Entity	Hong Kong Ultimate Parent Entity
1.7	The Reportable Group	
	Name	The Reportable Group Ltd
	Industry Sector	Water supply; sewerage, waste management and remediation activities
	Total Consolidated Group Revenue (Preceding Accounting Period Ended in Year 2016)	
	Amount	USD 10,000,000,000
	Exchange rate for conversion into the UPE threshold currency	HKD 7.75
1.8	Business Address	Flat/Rm 1 Kowloon
1.9	Postal Address	Same as Business Address
1.10	Person who acts for the Non-Corporate Reporting Entity or is responsible for the management of the Non-Corporate Reporting Entity under section 58N of the Inland Revenue Ordinance	
	Name	-
	Business Registration Number	-
	Address	-
1.11	Service Provider engaged by the Reporting Entity under section 58M of the Inland Revenue Ordinance	
	Name	Bitcoin Chase Limited
	Business Registration Number	23456789
	Address	Flat/Rm 1 Kowloon
1.12	Authorized Representative	
	Name	-
	Business Registration Number	-

Address	-
Representative's Reference No.	-
1.13 Has the Reporting Entity ceased business?	No
If yes, state the date of cessation	-

PART 2 DETAILS OF THE DATA FILE ATTACHED

2.1 Accounting Period

From	01 JAN 2017
To	31 DEC 2017

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2.2 Data file which contains the required information of the Country-by-Country Report is attached to this return:

File Name	Year	Number of Tax Jurisdictions	Number of Constituent Entities	Number of Additional Information Tables
2017CK889562018121016143801.dat	2017	2	2	1

PART 3 DECLARATION

I, WIKINSON Smith, being director of Bitcoin Chase Limited, declare that:

- the required information with respect to the Country-by-Country Report of the Reportable Group of which RODNEY L BRIGHT & ASSOCIATES LTD is the Hong Kong Ultimate Parent Entity for the accounting period ended in year 2017 has been reported;
- the Country-by-Country Report has been prepared in accordance with the requirements and guidance in the CbCR documents defined in section 58B of the Inland Revenue Ordinance; and
- to the best of my knowledge and belief, the information given and the statements made in this return and in the data file attached are true, correct and complete.

Heavy penalties may be incurred for failing to keep sufficient records, making an incorrect return or committing other relating offences - See Note D.

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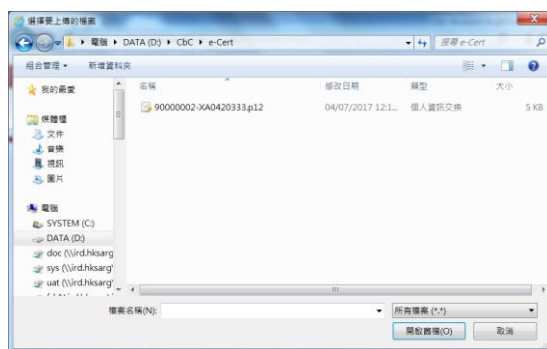
Signed by WIKINSON Smith of Bitcoin Chase Limited

e-Cert File

File Location

Password

- (i) Scroll down to check all the information in the simulated Return carefully.
- (ii) Click the **Abort** button if the Authorized Person wishes to terminate the filing process.
(**Important Note:** ALL the input data would not be saved.)
- (iii) Click the **Back** button if the Authorized Person needs to correct any information in the Return.
- (iv) Click the **Print** button if the Authorized Person wishes to print / save the simulated Return.
- (v) **File Location** – Click the **Browse** button to search for the e-Cert located on the Authorized Person's computer.



- (vi) **Password** – Enter the password of the e-Cert.
- (vii) Click the **Sign & Submit** button to complete the return filing process.

Acknowledgement

- (g) For successful submission of the Return, an acknowledgement will be generated. The data file uploaded is subject to verification.

WIKINSON Smith, you have logged in the CbC Reporting Account of ROONEY L BRIGHT & ASSOCIATES LTD.

Profile - Message Box - Notification - Manage Return - Logout

File Return

Acknowledgement

CbC ID Number CK88956

WIKINSON Smith, being director of Bitcoin Chase Limited, has filed the Country-by-Country Return for ROONEY L BRIGHT & ASSOCIATES LTD for the Accounting Period ended in year 2017 together with the following data file containing the required information with respect to Country-by-Country Report of its Reportable Groups:

Serial No.	File Name	Upload Date	Number of Tax Jurisdictions	Number of Constituent Entities	Number of Additional Information Tables	Remarks
17002647	2017CK889562018121016143801.dat	10 Dec 2018	2	2	1	File format to be verified

Transaction Reference Number: CBP1 8121 0100 5404
Transaction Date/Time: 10 DEC 2018 17:51:48

The return can be viewed and saved under the 'Check Return Status' Service within 3 years.

Print Save Close

- (i) Click the **Print** button if the Authorized Person wishes to print the acknowledgement.
- (ii) Click the **Save** button if the Authorized Person wishes to save the acknowledgement.
- (iii) Click the **Close** button and the Authorized Person will be directed to the “Check Return Status” function page.
- (h) The return status of the RE in respect of the Return for the reporting year will be updated. A remark showing the data file is subject to validation is displayed.

WIKINSON Smith, you have logged in the CbC Reporting Account of ROONEY L BRIGHT & ASSOCIATES LTD.

Profile - Message Box - Notification - Manage Return - Logout

Check Return Status

CbC Returns to be filed

Year	Date of Issue	Filing Deadline	Remarks
There is no outstanding return.			

CbC Returns filed within the last 3 years

Year	Date of Issue	Filing Deadline	Date of Receipt	Filed by	Remarks
2017	10 DEC 2018	08 JAN 2019	10 DEC 2018	WIKINSON Smith of Bitcoin Chase Limited	Subject to validation of data file
2017	10 DEC 2018	08 JAN 2019	10 DEC 2018	WIKINSON Smith of Bitcoin Chase Limited	Invalid Return

Please take note of the following when compiling the data file for reporting the country-by-country report:

1. Data file may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).
2. Data file has to be encrypted with an Encryption Tool provided by the Department before uploading. If you wish to download the Encryption Tool, please click [here](#).
3. Only one data file can be attached to the return for the accounting period. Please check that the information required is included in the data file before uploading.

Confirmation

- (i) Upon completion of filing, a confirmation will be sent to the Message Box of the RE's Account and an alert message will be issued by email to the email address of each contact person of the Subscribing Organisation.

WIKINSON Smith, you have logged in the CbC Reporting Account of RODNEY L BRIGHT & ASSOCIATES LTD. Logout

Profile - Message Box - Notification - Manage Return -

Date	Subject
10 DEC 2018 17:51	CbC Return filed on 10 Dec 2018 在2018年12月10日提交的國別申報表
06 MAR 2018 14:10	CbC Reporting Account Opening Completed 已開立國別申報帳戶
10 DEC 2018 17:35	Invalid CbC Return filed on 10 Dec 2018 在2018年12月10日提交的國別申報表無效
10 DEC 2018 17:35	Result of CbC Return Data File Validation 國別申報表數據檔案的驗證結果
10 DEC 2018 17:15	CbC Return filed on 10 Dec 2018 在2018年12月10日提交的國別申報表
10 DEC 2018 16:11	Request CbC Return for Voluntary Filing 要求發出國別申報表
10 DEC 2018 16:11	Notice of Filing CbC Return 提交國別申報表通知書

Prev Next

WIKINSON Smith, you have logged in the CbC Reporting Account of RODNEY L BRIGHT & ASSOCIATES LTD. Logout

Profile - Message Box - Notification - Manage Return -

To: RODNEY L BRIGHT & ASSOCIATES LTD
德聯實業有限公司

Subject: CbC Return filed on 10 Dec 2018
在2018年12月10日提交的國別申報表

CbC ID: CK88956

Date: 10 DEC 2018 17:51

WIKINSON Smith, being director of Bitcoin Chase Limited, has filed the Country-by-Country Return for RODNEY L BRIGHT & ASSOCIATES LTD for the accounting period ended in year 2017 with the following data file containing the Country-by-Country Report of its Reportable Group:

Serial No.	File Name	Upload Date	Number of Tax Jurisdictions	Number of Constituent Entities	Number of Additional Information Tables	Remarks
17002647	2017CK889562 0181210161438 01.dat	10 Dec 2018	2	2	1	File format to be verified

Bitcoin Chase Limited的董事WIKINSON Smith，已就德聯實業有限公司提交2017年度的國別申報表，並夾附下列數據檔案：

序號	檔案名稱	上傳日期	稅務管轄區數目	成員實體數目	附加說明表數目	備註
17002647	2017CK889562 0181210161438 01.dat	2018年12月10日	2	2	1	檔案格式有待核實

Close Print

Validation Results

- (j) The system will check if the data file conforms to the CbC Return XML Schema issued by IRD and send the validation result to the Message Box of the RE's Account as well as an alert message to the email address of each contact person of the Subscribing Organisation within the next business day.

Welcome, WIKINSON Smith. You have logged in the CbC Reporting Account of ROONEY L BRIGHT & ASSOCIATES LTD. Last login datetime: 10 DEC 2018 17:42 Status: Succeeded Logout

Date	Subject
10 DEC 2018 18:20	Result of CbC Return Data File Validation 個別申報數據檔案的驗證結果
06 MAR 2018 14:10	CbC Reporting Account Opening Completed 已完結開立個別申報帳戶
10 DEC 2018 17:51	CbC Return filed on 10 Dec 2018 在2018年12月10日提交的個別申報表
10 DEC 2018 17:35	Invalid CbC Return filed on 10 Dec 2018 在2018年12月10日提交的個別申報表無效
10 DEC 2018 17:35	Result of CbC Return Data File Validation 個別申報數據檔案的驗證結果
10 DEC 2018 17:15	CbC Return filed on 10 Dec 2018 在2018年12月10日提交的個別申報表
10 DEC 2018 16:11	Request CbC Return for Voluntary Filing 要求發出個別申報表
10 DEC 2018 16:11	Notice of Filing CbC Return 提交個別申報表通知書

Print Next

WIKINSON Smith, you have logged in the CbC Reporting Account of ROONEY L BRIGHT & ASSOCIATES LTD. Logout

To	Subject	CbC ID	Date
ROONEY L BRIGHT & ASSOCIATES LTD 德聯寶豐有限公司	Result of CbC Return Data File Validation 個別申報數據檔案的驗證結果	CK88956	10 DEC 2018 20:20

The following data file meets the required data specifications:

Serial No.	Year	File Name	Upload Date	Number of Tax Jurisdictions	Number of Constituent Entities	Number of Additional Information Tables	Uploaded by
17002647	2017	2017CK889562018121-016143801.dat	10 Dec 2018	2	2	1	WIKINSON Smith of Bitcoin Chase Limited

Validation Result: **Passed**
The data file conforms to the data specifications issued by the Department.

以下數據檔案符合稅務局發出的數據規格：

序號	年度	檔案名稱	上傳日期	稅務管轄區數目	成員實體數目	附加說明表數目	上傳人員
17002647	2017	2017CK889562018121-016143801.dat	2018年12月10日	2	2	1	Bitcoin Chase Limited的人員 WIKINSON Smith

驗證結果: 成功
數據檔案符合稅務局發出的數據規格。

- (k) In accordance with the validation result, the return status will also be updated. The remarks will be removed if the validation result is passed.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Profile - Message Box - Notification - **Manage Return -**

Check Return Status

CbC Returns to be filed

Year	Date of Issue	Filing Deadline	Remarks	
2017	10 DEC 2018	08 JAN 2019	The return is due for submission. Please file before the deadline.	File Return

CbC Returns filed within the last 3 years

Year	Date of Issue	Filing Deadline	Date of Receipt	Filed by	Remarks	
2016	22 JAN 2018	22 JAN 2018	22 JAN 2018	WIKINSON Smith of Bitcoin Chase Limited		Manage Data File View Return

Please take note of the following when compiling the data file for reporting the country-by-country report:

1. Data file may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).
2. Data file has to be encrypted with an Encryption Tool provided by the Department before uploading. If you wish to download the Encryption Tool, please click [here](#).
3. Only one data file can be attached to the return for the accounting period. Please check that the information required is included in the data file before uploading.

- (l) If the validation on the data file fails, the Return filed is regarded as invalid and a list of the errors will be provided as an attachment of the validation result for the Subscribing Organisation to take necessary remedial actions.

6. Request for not complying with the Notice

- (a) Subsequent to the Notification filed, if the RE realizes that it is not required to file the Return for the specified year, it can use the function under “File Return” to notify the Assessor with reason(s).

WIKINSON Smith, you have logged in the CbC Reporting Account of ROONEY L. BRIGHT & ASSOCIATES LTD. Logout

Profile - Message Box - Notification - **Manage Return -**

File Return

You must read the [notes and instructions](#) ("NOTES") before completing the return.

CbC ID Number: CK88966

Name of Reporting Entity: ROONEY L. BRIGHT & ASSOCIATES LTD

Year: 2017 (Input the year in which the Accounting Period ends, e.g. accounting period ended on 31 March 2018, input "2018")

Date of Issue of the Return: 10 DEC 2018

Filing Deadline: 09 JAN 2019

If the Reporting Entity is not required to file this Country-by-Country Return for the Year specified above, [Please click here to notify the Assessor with reason\(s\).](#)

Continue

- (i) Click “here” to make the request.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Profile - Message Box - Notification - **Manage Return -**

File Return

CbC ID Number: CB16179

I, WIKINSON Smith, being of Bitcoin Chase Limited, make a request that KOWLOON LUCK CO., LIMITED is not required to comply with the notice requiring it to file a Country-by-Country Return for the accounting period ended in year 2017.

Reasons for not requiring to comply with the notice:

Abort Continue

- (ii) Click the drop-down arrow to select the Authorized Person’s capacity in the Subscribing Organisation making the request.
- (iii) Enter the reason(s) in the box provided for not requiring to comply with the Notice to file the Return.
- (iv) Click the **Continue** button to proceed to next step.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Profile **Message Box** **Notification** **Manage Return**

Declaration

CbC ID Number CB16179

I, WIKINSON Smith, being director of Bitcoin Chase Limited, declare that:

- KOWLOON LUCK CO., LIMITED is not required to comply with the notice requiring it to file a Country-by-Country Return for the accounting period ended in year 2017; and
- to the best of my knowledge and belief, the information given and the statements made in replying to the notice are true, correct and complete.

Reasons for not requiring to comply with the notice:

testing testing

Confirmed by WIKINSON Smith of Bitcoin Chase Limited

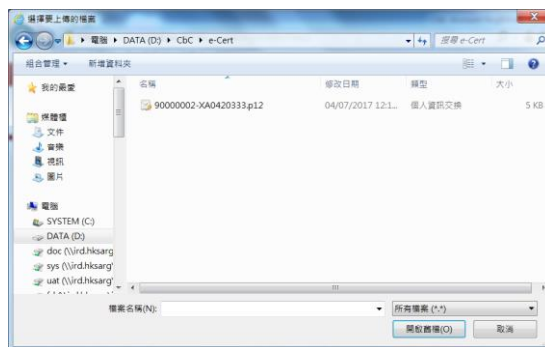
e-Cert File **e-Cert Token**

File Location Browse

Password

Abort Back Confirm

- (v) **File Location** – Click the **Browse** button to search for the e-Cert located on the Authorized Person's computer.




- (vi) **Password** – Enter the password of the e-Cert.
- (vii) Click the **Confirm** button to submit the request.

- (b) The Assessor will process the request and the RE will be notified of the result through its Message Box. The RE still has to comply with the Notice unless its request has been accepted.

C. Post-submission of Return

1. View Return

A Return can be viewed under the “Check Return Status” function within 3 years after submission. However, all data files uploaded and the data records therein cannot be subsequently downloaded or retrieved from the Portal.



WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Profile - Message Box - Notification - **Manage Return -**

Check Return Status

CbC Returns to be filed

Year	Date of Issue	Filing Deadline	Remarks	
2017	10 DEC 2018	08 JAN 2019	The return is due for submission. Please file before the deadline.	File Return

CbC Returns filed within the last 3 years

Year	Date of Issue	Filing Deadline	Date of Receipt	Filed by	Remarks	
2016	22 JAN 2018	22 JAN 2018	22 JAN 2018	WIKINSON Smith of Bitcoin Chase Limited		Manage Data File View Return

Please take note of the following when compiling the data file for reporting the country-by-country report:

1. Data file may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).
2. Data file has to be encrypted with an Encryption Tool provided by the Department before uploading. If you wish to download the Encryption Tool, please click [here](#).
3. Only one data file can be attached to the return for the accounting period. Please check that the information required is included in the data file before uploading.

- Select “Check Return Status” function under “Manage Return” tab.
- Click the **View Return** button in the same row of the Return which the Authorized Person wishes to view.

2. Amend Data Record

- (a) If the RE, PRM or SP discovers that there is incorrect or inaccurate information in the data file attached to a Return or some information has been omitted in the data file, it should submit a correction data file to rectify such errors or omissions. The data file containing corrected information can be uploaded by an Authorized Person with any of the following capacities:

- director or officer if the Subscribing Organisation is a corporation; or
- principal officer or responsible person⁴ if the Subscribing Organisation is a non-corporate entity.

Step 1 of 4 – Check Return Status

- (b) The Authorized Person should first use the “Check Return Status” function under “Manage Return” tab. Record of Returns filed within the last 3 years will then be displayed.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Profile • Message Box • Notification • **Manage Return •**

Check Return Status

CbC Returns to be filed

Year	Date of Issue	Filing Deadline	Remarks
2017	10 DEC 2018	08 JAN 2019	The return is due for submission. Please file before the deadline.

CbC Returns filed within the last 3 years

Year	Date of Issue	Filing Deadline	Date of Receipt	Filed by	Remarks
2016	22 JAN 2018	22 JAN 2018	22 JAN 2018	WIKINSON Smith of Bitcoin Chase Limited	

Please take note of the following when compiling the data file for reporting the country-by-country report:

1. Data file may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).
2. Data file has to be encrypted with an Encryption Tool provided by the Department before uploading. If you wish to download the Encryption Tool, please click [here](#).
3. Only one data file can be attached to the return for the accounting period. Please check that the information required is included in the data file before uploading.

- (i) Click the **Manage Data File** button in the same row of the Return requiring rectification.

⁴ Including a partner for a partnership, a trustee for a trust, etc.

Step 2 of 4 – Check the data file attached to the specified Return

- (c) Details of the data file attached to the specified Return will be displayed.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED. Logout

Profile - Message Box - Notification - **Manage Return -**

Manage Data File

CbC ID Number: CB16179
 Name of Reporting Entity: KOWLOON LUCK CO., LIMITED
 Year: 2016 ▼
(Input the year in which the Accounting Period ended, e.g. accounting period ended on 31 March 2018, input "2018")

Data file attached to the Return

Serial No.	File Name	Upload Date	Country-by-Country Report						Remarks		
			Number of Tax Jurisdictions			Number of Constituent Entities				Number of Additional Information Tables	
16000867	CB16179_2016_C1_R1_A1_EN_401_1_1_1.dat	22 JAN 2018	2			2			1		

Data file(s) uploaded after submission of the CbC Return

Serial No.	File Name	Upload Date	Country-by-Country Report						Remarks			
			Number of Tax Jurisdictions			Number of Constituent Entities				Number of Additional Information Tables		
16002649	CB16179_2016_C1_A1_EN_401_1.dat	11 DEC 2018	0	0	0	0	0	0	1	0	0	
16002648	CB16179_2016_C1_R1_A1_EN_401_1_1_1.dat	11 DEC 2018	2	0	0	2	0	0	1	0	0	Error found
16000879	CB16179_2016_C1_R1_A1_EN_402_2_2_2.dat	22 JAN 2018	0	2	0	0	2	0	0	1	0	
16000875	CB16179_2016_C1_R1_A1_EN_402_2_2_2.dat	22 JAN 2018	0	2	0	0	2	0	0	1	0	Error found

In case you become aware of inaccurate information or discover an error after the filing of the Country-by-Country Return, you have to report the adjustments to specific parts of the Country-by-Country Report in accordance with the guideline set out in the [User Guide](#).

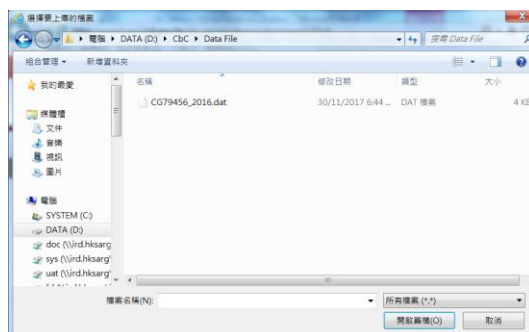
Correct Data Record

- (i) **Year** – Click the drop-down arrow to select the year for which amendment of data record is required.
- (ii) Click the **Correct Data Record** button if rectification of errors and/or omission is required.

Step 3 of 4 – Upload data file

- (d) The Authorized Person will be asked to upload data file containing the corrected information and enter reasons for the correction. REs should refer to the [Country-by-Country Return XML Schema and User Guide](#) for preparing the data file for correction or deletion of data records.

- (i) Click the drop-down arrow to select the Authorized Person's capacity in the Subscribing Organisation.
- (ii) The accounting period will be extracted for display from the relevant Return.
- (iii) **Location of Encrypted Data File** – Click the **Browse** button to search for the data file located on the Authorized Person's computer.



- (iv) **Reasons for the correction** – Enter the reasons for the correction in the box provided.
- (v) Click the **Continue** button to proceed to the next step.
- (vi) Click the **Abort** button if the Authorized Person wishes to terminate the uploading process.

Step 4 of 4 – Sign and Confirm

- (e) The Authorized Person has to use the same e-Cert of the Subscribing Organisation, which is used for authentication in gaining access to the Portal, to sign and confirm the amendment.

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED.

Logout

Profile

Message Box

Notification

Manage Return

Correct Data Records

CbC ID Number

CB16179

I, WIKINSON Smith, being director of Bitcoin Chase Limited upload the following data file under KOWLOON LUCK CO., LIMITED's CbC Reporting Account to correct the information previously reported in the CbC Return for the year 2016, and declare that the correction reported in data file uploaded are true, correct and complete.

File Name	Year
CB16179_2016_C1_A1_EN_401_1.dat	2016

Reasons for the correction

Valid Record

Heavy penalties may be incurred for giving incorrect information.

Signed by WIKINSON Smith of Bitcoin Chase Limited

e-Cert File

e-Cert Token

File Location

23399721-XA0420333.p12

Browse

Password

••••••••

Abort

Back

Confirm

Acknowledgement

- (f) For each successful upload of data file for amendment of data records, an acknowledgement will be generated.

Validation Results

- (g) The validation check will be applied to data files uploaded for amendment/deletion of data records. The system will send the validation result to the Message Box of the RE's Account within the next business day. An alert message will be issued to the email address of each contact person of the Subscribing Organisation.
- (h) If the validation on the data file fails, the system will stop processing the amendment/deletion of data records. A list of the errors in question will be provided as an attachment of the validation result. The Subscribing Organisation should take remedial actions and upload another valid data file to amend/delete the data records.