

Inland Revenue Department The Government of the Hong Kong Special Administrative Region

CbC Reporting Portal

A Guide to Notification Filing

July 2025

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") Reporting Notification ("Notification") by using the CbC Reporting Portal ("CbCR Portal").

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 CbCR Portal. In case of doubt, enquiries can be made to the Inland Revenue Department ("IRD") by email to:

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

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

- <u>A Guide to Account Registration</u>
- <u>A Guide to Return Filing</u>
- <u>User Guide of Data Preparation Tool</u>
- <u>Country-by-Country Return XML Schema</u> and <u>User Guide</u>

Table of Contents

A. Introduction

1.	Notification Requirements	3
2.	Who can file the Notification	3

B. Notification Filing

1.	Login to CbC Reporting Account from CbCR Portal	4
2.	Login from Business Tax Portal / Tax Representative Portal	5
3.	Submit CbC Reporting Notification	13
	Part 1 – Information of the Reporting Entity	14
	Part 2 – Details of the Notification	15
	Part 3 – Other Hong Kong Entities of the Group	20
	Part 4 – Declaration	22

C. Post-submission of Notification

1.	View Notification	26
2.	Amend Details of All Other Hong Kong Entities	27
3.	Other Amendments	36

A. Introduction

1. Notification Requirements

- (a) A constituent entity of a Reportable Group¹, which is resident for tax purposes in Hong Kong ("Hong Kong Entity"), is required to file a Notification within 3 months after the end of the relevant accounting period containing information relevant for determining the obligation for filing a CbC Return. For a Reportable Group with more than one Hong Kong Entity, a Hong Kong Entity is not required to make a Notification provided that it is not the entity which is to file a CbC Return and another Hong Kong Entity has already made the Notification.
- (b) The Commissioner of Inland Revenue has designated that the Notification shall be filed in the form of an electronic record through the CbCR Portal.

2. Who can file the Notification

- (a) The Notification can only be filed by any of the following persons:
 - (i) corporate Reporting Entity ("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 online filing the Notification, 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 CbCR Portal, but cannot file the Notification, which must be filed by the PRM or SP.
- (c) The Notification must be signed by an Authorized Person holding the e-Cert of the Subscribing Organisation. The Authorized Person must have the following capacities:
 - (i) director or officer (if the Subscribing Organisation is a corporation);

Reportable Group refers to a multinational enterprise group whose annual consolidated group revenue for the immediately preceding accounting period reaches the specified threshold amount, i.e. HK\$6.8 billion.

 (ii) principal officer or responsible person² (if the Subscribing Organisation is a non-corporate entity).

B. Notification Filing

1. Login to CbC Reporting Account from CbCR Portal

The Subscribing Organisation can login to the RE's CbC Reporting Account ("CbCR Account") as RE, PRM or SP, and start the online filing process.

	🕀 TI ENG 繁雜
Inland Revenue Department The Government of the King Koog Special Administrative Region of the Property Register of Unix	CbC Reporting Portal
Welcome to CbC Reporting Portal	Existing Account If the Reporting Entity has already opened a CbC Reporting Account, please login here.
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 <u>notification</u> and <u>CbC Return</u> 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 <u>Business Registration Number</u> , and • use his/her <u>e-Cert (Organisational) with AEOI Functions</u> for authentication. Preparation of Data Files	Login as Please acted New Accord Reporting Entity If the Reporting Arrow corporate Reporting Entity arregistration Service Provider profile Reporting Entity arrow corporate Reporting Entity arregistration
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.	More Information
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.	User Guide Online Demo
The Data Preparation Tool developed by the Department may also be used for preparing data file.	Frequently Asked Questions
Encryption of Data Files	List of Jurisdictions with Bilateral Arrangements
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.	Submission of Test Data File Contact Us (For Authorized Representative)

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

		🕀 TI ENG 1
The Governme of the People'	venue Department en d'he hong Koru Special Administrative Region P Republic e' Chine	CbC Reporting Porta
.ogin XbC ID Number e-Cert File Password	C222471 Forget CbC ID Number 999999995 - Y1000282 p12 Browse	New Account If the Reporting Entity has not yet opened a C Reporting Account, please complete of registration process and set up the accou- profile. Register
		More Information
	Abort L	ogin 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

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

Subscribing Organisation located on the Authorized Person's computer.

- (v) **Password** Enter the password of the e-Cert.
- (vi) Click the **Login** button.

ead terms and Conditions	
ease read carefully the following Terms and Conditions.	
Inland Revenue Department	
Terms and Conditions for Use of the CbC Reporting Portal	
 The Inland Revenue Department ("IRD") shall provide services under the Country-by-Country ("CbC") Reporting Portal (the "Portal Servi 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 successfully registered with IRD for using the Portal Services is hereinafter referred to as "RE". 	ices") to facilitate Reporting Entities to fulfill their obligations under Part d conditions ("Terms and Conditions"). A Reporting Entity which has
Registration	
2. RE has to register an account, hereinafter referred to as the "CbC Reporting Account", under the CbC Reporting Portal before it can use	e the Portal Services.
3. RE may authorize the following persons to register and operate the RE's CbC Reporting Account:	
(a) service provider ("SP") engaged to carry out, for or on behalf of the RE, the obligations to submit notifications and/or furnish returns;	or
(b) 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	ne non-corporate RE ("PRM").
In these situations, the RE should inform IRD of such authorization by submitting a Notification of Details of Person Authorized to Regist	ter/Operate a CbC Reporting Account (Form IR1465).
4. RE, SP and PRM that have registered and subscribed to use the Portal Services are hereinafter collectively referred to as "Subscribing (Organisations".
5. For identification purpose, IRD will allot a CbC Identification Number ("CbC ID Number") to the RE.	
Authorization	
6. RE acknowledges and agrees that SP and/or PRM who is/are authorized to operate its CbC Reporting Account may use all the function: ("CbC Return"), submitting notifications, receiving message from IRD, sending message to IRD and updating the account group of the F	s available in the account including filing Country-by-Country Return RE.
L TAVEAVED A of TAVEAVED A COMPANY LIMITED, have read and areas to the tarms and conditions stated above	

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

2. Login from Business Tax Portal (BTP) / Tax Representative Portal (TRP)

If the RE or SP has opened the business account in BTP or TRP, the RE and the SP can login to the CbCR Account via BTP and TRP respectively.

(a) RE login the CbCR Account from BTP

OVHK香港政府一站通 🧓	MR. TAXPAYER, A TAXPAYER A COMPANY LIMITED IMAGE IN COMPANY LIMITED
Hello MR. TAXPAYER, A SC-869-0003 BTP Business Name: TAXPAYER A COMPANY LIMITED (BRN:999999995) Role: BTP Administrator	
Online Services > Profits Tax Matters	
Profits Tax Matters Profile	Back
Tax Position	
Filing of Profits Tax Return	→
Objection to Assessment	
Holdover of Provisional Tax	
Request to Amend Assessment	
Make a Request / Reply	

- (i) **Login** to your BTP user account.
- (ii) Click the **Profits Tax Matters** button on the Online Services menu if you are the BTP Administrator or BTP Authorized User appointed in handling Profits Tax Matters.
- (iii) Click the Country-by-Country Reporting Portal button to proceed.You will be directed to the CbCR Portal welcome page.

GovHK香港政府一站通	MR. TAXPAYER, A TAXPAYER A COMPANY LIMITED IS Eng ☆ Text Size 〔→ Logout
Welcome to Country-by-Country (CbC) Repo	rting Portal O Quit
TAXPAYER, A, you will be directed to the CbC Reporting Portal and login the Cb Name of the Reporting Entity: TAXPAYER A C Business Registration Number: 99999995	C Reporting Account of the following Reporting Entity: OMPANY LIMITED
Go to CbC Report	ng Portal

(iv) Click the **Go to CbC Reporting Portal** button to login the CbCR Account.



button to proceed to login to the RE's CbCR Account.

(b) SP login client's CbCR Account from TRP through Other Services menu

Gov HK 香港政府一站通	MR. TAXPAYER, A SERVICE AGENT A LIMITED Eng 鱉 Text Size 〔→ Logout
Hello MR. TAXPAYER, A	User Profile Manage Team Members Manage Clients
TRP Business: SERVICE AGENT A LIMITED TRP Team: TRP Team 1	
- Select Client	Back
Q Search Client	Filter Appointed Services ~
Client 11	Appointed Services
TAXPAYER A COMPANY LIMITED 99999995	(Profits Tax Matters - Service Provider)
Displaying 1 out of a total of 1 record	1 Go to page $1 \rightarrow$
Bulk Services Block Extension Scheme for Lodgement of Tax Returns for the Current Year by	y Tax Representatives
Change of Business Address	
View / Download Business Registration Demand Note	
View / Download Business Registration Certificate	
- Other Services	
Message Box	
Purchase of Tax Reserve Certificate	
AEOI Portal	
Country-by-Country Reporting Portal	

- (i) **Login** to your TRP user account.
- (ii) Click Country-by-Country Reporting Portal under Other Services.

GovHK香港政府一站通 顪	MR. TAXPAYER, A ⊠ Eng W Text Size E→ Logout SERVICE AGENT A LIMITED
Country-by-Country Reporting Porta	O Quit
Provide the Business Registration Number of the Reporting Entit Business Registration Number:	y: 99999995 Check AXPAYER A COMPANY LIMITED
	Continue

Business Registration Number - Enter Business Registration Number of the RE and click the Check button to retrieve the Name of the RE. Then, click the Continue button to proceed. You will be directed to the CbCR Portal welcome page.

GovHK香港政府一站通	MR. TAXPAYER, A SERVICE AGENT A LIMITED	⊠ Eng 👷 Text Size [→ Logout
Welcome to Country-by-Countr G SC-871-0992	ry (CbC) Reporting Portal	© Quit
TAXPAYER, A of SERVICE AGENT A LIMITED, you will Reporting Entity's CbC Reporting Account: Name of the Reporting Entity: Business Registration Number:	ill be directed to the CbC Reporting Portal and login as Service Pr TAXPAYER A COMPANY LIMITED 99999995	ovider of the following
	Back Go to CbC Reporting Portal	

 (iv) Confirm the information and click Go to CbC Reporting Portal button to login RE's CbCR Account.



Read **Terms and Conditions,** check the box \square , and click the **Continue** button to proceed to login to the RE's CbCR Account.

(c) SP login client's CbCR Account from TRP through Online Service menu

GovHK香港政府一站通	MR. TAXPAYER, A
Hello MR. TAXPAYER, A C SC-871-0402 TRP Business: SERVICE AGENT A LIMITED TRP Team. TRP Team 1	User Profile Manage Team Members Manage Clients
Select Client Q Search Client	Back Filter Appointed Services
	Appointed Services
Displaying 1 out of a total of 1 record	Profits Tax Matters - Iax Représentative Profits Tax Matters - Service Provider 1 Go to page 1 →

- (i) **Login** to your TRP user account.
- Select the RE from the Client list if the SP had been appointed as Tax Representative and/or Service Provider for handling Profits Tax Matters.

OVHK香港政府一站通 🧓	MR. TAXPAYER, A ☑ Eng 鱉 Text Size ↔ Lo SERVICE AGENT A LIMITED
Hello MR. TAXPAYER, A © sc.871-004 TRP Business: SERVICE AGENT A LIMITED TRP Team: TRP Team 1 Client: TAXPAYER A COMPANY LIMITED	Select TRP Business / Team Select Client
Online Services > Profits Tax Matters Profits Tax Matters Profite Profile	Back
Tax Position	
Filing of Profits Tax Return	→
Objection to Assessment	
Holdover of Provisional Tax	
Request to Amend Assessment	
Make a Request / Reply	

- (iii) Click the **Profits Tax Matters** button on the Online Services menu.
- (iv) Click the Country-by-Country Reporting Portal button to proceed.You will be directed to the CbCR Portal welcome page.

GovHK香港政府一站通	MR. TAXPAYER, A SERVICE AGENT A LIMITED	i Eng 紫 Text Size 〔→ Logout
Welcome to Country-by-Count	try (CbC) Reporting Portal	Quit
TAXPAYER, A of SERVICE AGENT A LIMITED, you Reporting Entity's CbC Reporting Account:	will be directed to the CbC Reporting Portal and login as Service Provi	ider of the following
Name of the Reporting Entity:	TAXPAYER A COMPANY LIMITED	
Business Registration Number:	99999995	
	Back Go to CbC Reporting Portal	

 (v) Confirm the information and click Go to CbC Reporting Portal button to login RE's CbCR Account.



button to proceed to login to the RE's CbCR Account.

3. Submit CbC Reporting Notification

(a) The Authorized Person may start the online filing process by using the function under "**Notification**" tab.

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Inland Revenue The Government of the of the People's Republic	Departn Hong Kong Sj c of China	nt al Administrative Region	CbC Reporting Portal
Welcome, TAXPAYER A.	You have	ged in the CbC Reporting Account of TAXPAYER A COMPANY LIMI	TED Last login date/time: 23 JUN 2025 16.49 Status: Succeeded Logout
Profile -	Messa	Box ▼ Notification ▼ Manage Return ▼	
Date		ubject Submit Country-by-Country Reporting Notification	
03 JUN 2025 13:37	Q	Corrections c Request CbC Return for Voluntary Filing	
15 MAY 2025 10:35	\bigcirc	Invalid CbC F Submit Notification of Change of Address	
15 MAY 2025 10:35	\bigcirc	lesult of CbC	
15 MAY 2025 10:04	\bigcirc	ejection of the request for Non-compliance with the Notice Requiring Fili	ng of the CbC Return for the Year 2019
15 MAY 2025 10:04	\bigcirc	bC Return filed on 15 May 2025	
23 APR 2025 17:01	\bigcirc	ubmit Notification of Change of Address	
23 APR 2025 16:30	\bigcirc	o provide information in consideration of the request for non-compliance	with the Notice requiring filing of the CbC Return for the Year 2022

(i) Select "Submit Country-by-Country Reporting Notification" under the "Notification" tab.

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The Government of the Hong of the People's Republic of C	epartment g Kong Special Administrative Region China		CbC Reporting Portal
TAXPAYER A. You have logged in	in the CbC Reporting Account of TAXPAYER A	COMPANY LIMITED.	Logout
Profile 🕶 🛛	Message Box - Notification -	Manage Return 👻	
Submit Country-by-Cou	untry Reporting Notification		
CbC ID Number	CZ22471		
Name of Reporting Entity	TAXPAYER A COMPANY LIMITED		
Year	~		
	(Select the year in which the Accounting Pe	riod ended, e.g. Accounting P	eriod ended on 31 March 2019, select "2019")
Important note:			
According to section 58H of t each of the group's Hong Ko the particulars of the Ultimate within 3 months after the er	the Inland Revenue Ordinance, each Hong Ko ing entities, identifying among them (as applica e Parent Entity and the Surrogate Parent Entity nd of the Accounting Period.	ng entity of a <u>reportable group</u> ble): (i) the HK Ultimate Paren r (as applicable) if the group's	must file a written notice, informing the Commissioner, in respect of an Accounting Period, of (a) the particulars of t Entity, the HK Surrogate Parent Entity, or a Hong Kong entity that is to file a Country-by-Country Return; and (b) Jitimate Parent Entity is resident for tax purposes in a jurisdiction other than Hong Kong. The notice must be filed
			Back Continue
(ii)	Voor Click	the drop de	we arrow to select the year in which the

- (ii) **Year** Click the drop-down arrow to select the year in which the accounting period ended.
- (iii) Click the **Continue** button to proceed to the next step.

Part 1 Information of the Reporting Entity

(b) Information of the RE is extracted from the profile of RE's CbCR 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 Notification.

		G TI ENG SE
2	Inland Revenue Department The Government of the Hong Kong Special Administrative Region of the People's Republic of China	CbC Reporting Portal
TAXPAY	YER A. You have logged in the CbC Reporting Account of TAXPAYER A COMPANY I	JMITED. Logout
	Profile ▼ Message Box ▼ Notification ▼ Mana	ige Return ▼
Sub	mit Country-by-Country Reporting Notification	
Part	1 Information of the Reporting Entity	
	Nerro of the December Solite	
1.1	Tune of Legal Form	
1.2	Nature of Legal Form	Corporation
1.0	Rusinoss Registration Number	0000005
1.4	ChC ID Number	6703474
1.5	Business Address	Kai Tak Kowloon
1.0	Postal Address	Same as Business Address
1.8	Person who acts for the Non-Corporate Reporting Entity or is responsible Name Business Registration Number Address	for the management of the Non-Corporate Reporting Entity under section 58N of the Inland Revenue Ordinance - - -
1.9	Service Provider engaged by the Reporting Entity under section 58M of t	he Inland Revenue Ordinance
	Name	SERVICE AGENT A LIMITED
	Business Registration Number	99999911
	Address	Flat/Rm A
1.10	Authorized Representative Name Business Registration Number	-
	Address	*
	Representative's Reference No.	-
Impo Upda	rtant note: Ite the Reporting Entity's profile via the CbC Reporting Portal, if needed.	Back Continue

- (i) Scroll down to view details of the RE's profile.
- (ii) Click the **Continue** button to proceed to the next step.

Part 2 Details of the Notification

(c) The Authorized Person is required to specify the accounting period and provide the required information in respect of that accounting period.

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2	Inland Revenue Department The Government of the Hong Kong Special Administrative Region of the People's Republic of China					CbC Reporting Portal
TAXPAY	ER A. You have logged in the CbC Reporting Account of TAXPAYER A COMPAT	NY LIMITED	l			Logout
P	rofile	lanage Reti	um 🔻			
Subr	nit Country-by-Country Reporting Notification					
Part 2	Details of the Notification					
2.1	Accounting Period	From	Ē	DD/MM/YYYY		
		То		DD/MM/YYYY		
2.2	The Reportable Group					
	Industry Sector					~
	Total Consolidated Group Revenue (Preceding Accounting Period Ended in	Year 2024)				
	Amount			•		
	Exchange rate for conversion into the UPE threshold currency			~		
2.3	The Ultimate Parent Entity					
	Jurisdiction of Tax Residence				~	

2.1 **Accounting Period** – Enter the start date and end date of the accounting period for which the Notification is filed.

2.2 **The Reportable Group**

- **Name** Enter the name of the group, which should be the name commonly known to the public.
- **Industry Sector** Select the industry sector of the group.
- Total Consolidated Group Revenue
 - > Amount Select the currency and enter the amount as reflected in the group's consolidated financial statements for the immediately preceding accounting period.
 - Exchange rate Select the currency of the UPE threshold currency ³ and enter the exchange rate. For example, the consolidated financial statements are prepared in US dollars and the Ultimate Parent Entity ("UPE") is tax resident in Hong Kong, where the specified threshold amount is HK\$6.8 billion, you should select HKD and enter the average exchange rate for converting USD to HKD for the preceding accounting period.

³ "UPE threshold currency" means: (i) if a threshold amount is specified for the purposes of CbC Reporting in the jurisdiction of tax residence of the group's Ultimate Parent Entity – the currency in which that threshold amount is specified; or (ii) in any other case – the currency of the jurisdiction of tax residence of the group's Ultimate Parent Entity.

			🖨 TI ENG 🗱
Inland Revenue Department The Government of the Hong Kong Special Administrative Region of the People's Republic of China			CbC Reporting Portal
TAXPAYER A. You have logged in the CbC Reporting Account of TAX	PAYER A COMPANY LIMITED	к	Logout
Profile - Message Box - Notifica	tion - Manage Ret	um 🕶	
2.3 The Ultimate Parent Entity			
Jurisdiction of Tax Residence		~	
Tax Identification Number			
Name			
Business Address	Suite	Floor	
	Building		
	Street		
	District	City *	
	Country Subentity	Country *	~
	Postal Code	PO Box	
	Remarks		

2.3 **The Ultimate Parent Entity**

- Jurisdiction of Tax Residence Select the jurisdiction of tax residence of the UPE.
- **Tax Identification Number** Enter the Tax Identification Number ("TIN") of the UPE if it is tax resident in a jurisdiction other than Hong Kong.
- **Business Registration Number** Enter the Business Registration Number ("BRN") of the UPE if it is tax resident in Hong Kong.
- **Name** Enter the name of the UPE. The name will be extracted from the IRD's records according to the BRN entered.
- **Business Address** Enter the business address of the UPE. If the UPE has a CbCR Account, the Business Address will be extracted from the IRD's records. Information updated will not be accepted as notification under section 8 of the Business Registration Ordinance.

R	Inland The Govern of the Peop	Revenue Department ament of the Hong Kong Special Administrat Je's Republic of China	tive Region				CbC Repor	ting Portal
TAXPAY	'ER A. You	I have logged in the CbC Reporting	g Account of TAXPAYER A C	OMPANY LIMITED.				Logout
F 2.4	Profile - <u>Condition</u>	Message Box - on Precedent for Requiring Local on to the Reportable Group to wh	Notification - Filing	Manage Return ▼	ent for Hong Kong to requ	ire local filing met within the mean	ing of section 58I(1) of the	⊖ Yes ⊖ No
2.5	Inland F	Revenue Ordinance for the Accou	nting Period? nt Entity ("SPE")			,		0.000
	2.5.1	Does the <u>SPE-filing-elsewhe</u>	ere exception apply within the exception apply within the mea	meaning of section 58I(2)	(a) of the Inland Revenue If the Inland Revenue Ord	e Ordinance for the Accounting Per inance for the Accounting Period?	riod?	○ Yes ○ No ○ Yes ○ No
2.6	Entity F O Ultin O Sur O Loc	iling the Country-by-Country Reti mate Parent Entity rogate Parent Entity al Filing Entity	um in Hong Kong					
2.7	Entity F O Ultin	iling the Country-by-Country Rep mate Parent Entity rogate Parent Entity	ort outside Hong Kong					
	Has the residen	non-Hong Kong Ultimate Parent	Entity/ Surrogate Parent Ent rting obligation?	ity notified the tax authorit	y of its jurisdiction of tax	 Yes No Notification NOT required in jurisdiction 	n accordance with the laws or re	gulations of its
							Abort Back	Save Continue

- 2.4 **Condition Precedent for Requiring Local Filing** If the UPE is resident in Hong Kong, this item is not applicable.
 - Select "**Yes**" if a condition precedent for Hong Kong to require local filing is met within the meaning of <u>section 58I(1)</u> of the Inland Revenue Ordinance ("IRO") for the accounting period.
 - Select "**No**" if none of the conditions precedent for Hong Kong to require local filing is met within the meaning of <u>section 58I(1)</u> of the IRO for the accounting period.
- 2.5 **Exceptions in relation to Surrogate Parent Entity** ("SPE") If the UPE is resident in Hong Kong, this item is not applicable.
 - 2.5.1 Select "Yes" if the SPE-filing-elsewhere exception applies within the meaning of section 58I(2)(a) of the IRO for the accounting period. If not, select "No".
 - 2.5.2 Select "Yes" if the SPE-filing-in-HK exception applies within the meaning of section 58I(2)(b) of the IRO for the accounting period. If not, select "No".
 (If item 2.4 is "No", item 2.5.2 is not applicable. If item 2.5.1 is "Yes",

item 2.5.2 must be "No", and vice versa.)

- 2.6 Entity Filing the CbC Return in Hong Kong Select the entity, which will be responsible for filing the CbC Return for the accounting period. Once the Notification is filed, a notice will be accordingly sent to the Message Box of the UPE, SPE or Local Filing Entity requiring it to file the CbC Return.
 - Ultimate Parent Entity If the UPE is tax resident in Hong Kong, this item will be automatically selected.
 - **CbC ID Number** Enter the CbC ID Number of the UPE.
 - **Surrogate Parent Entity** If item 2.4 is "**Yes**" and item 2.5.2 is "**Yes**", this item will be automatically selected.
 - > **CbC ID Number** Enter the CbC ID Number of the SPE.
 - > **Business Registration Number** Enter the BRN of the SPE.
 - Name The name will be extracted from the IRD's records according to the BRN entered.
 - Business Address Enter the business address of the SPE. If the SPE has a CbCR Account, the address will be extracted from the IRD's records. Information updated will not be accepted as notification under section 8 of the Business Registration Ordinance.
 - Local Filing Entity If item 2.4 is "Yes", item 2.5.1 is "No" and item 2.5.2 is "No", this item will be automatically selected.
 - CbC ID Number Enter the CbC ID Number of the Local Filing Entity.
 - Business Registration Number Enter the BRN of the Local Filing Entity.
 - Name The name will be extracted from the IRD's records according to the BRN entered.
 - Business Address Enter the business address of the Local Filing Entity. If the Local Filing Entity has a CbCR Account, the address will be extracted from the IRD's records. Information updated will not be accepted as notification under section 8 of the Business Registration Ordinance.

- 2.7 Entity Filing the CbC Report outside Hong Kong Select the entity, which will be responsible for filing the CbC Report outside Hong Kong for the accounting period. If the UPE is tax resident in Hong Kong, this item is not applicable.
 - Ultimate Parent Entity If item 2.4 is "No" and item 2.5.1 is "No", this item will be automatically selected.
 - **Surrogate Parent Entity** If item 2.4 is "**No**" and item 2.5.1 is "**Yes**", this item will be automatically selected.
 - > **Name** Enter the name of the SPE.
 - Jurisdiction of Tax Residence Select the jurisdiction of tax residence of the SPE.
 - **Tax Identification Number** Enter the TIN of the SPE.
 - > **Business Address** Enter the business address of the SPE.
 - State whether the non-Hong Kong UPE / SPE has notified the tax authority of its jurisdiction of tax residence of its CbC reporting obligation.
 - > Select "**Yes**", if notified.
 - > Select "No", if not yet notified⁴.
 - Select "Notification NOT required in accordance with the laws or regulations of its jurisdiction", if not required.
 - Click the **Continue** button to proceed to Part 3 Other Hong Kong Entities of the Group.

⁴ A notice will be issued to the Reporting Entity, requiring it to file the CbC Return as a Local Filing Entity.

Part 3 Other Hong Kong Entities of the Group

(d) The RE is required to provide details of each of the group's Hong Kong Entities. The Authorized Person may select to upload a CSV file containing details of all other Hong Kong Entities of the group. At most, 2,000 records of entities⁵ can be included in the CSV file.

	日 TI ENG 業證
Inland Revenue Department The Government of the Ikog Kog Special Administrative Region of the Program Registratic Colone	CbC Reporting Portal
TAXPAYER A. You have logged in the CbC Reporting Account of TAXPAYER A COMPANY LIMITED.	Logout
Profile ▼ Message Box ▼ Notification ▼ Manage Return ▼	
Submit Country-by-Country Reporting Notification	
Part 3 Other Hong Kong Entities of the Group	
Particulars of all other Hong Kong entities of the group for the Accounting Period are provided below:	
Upload a CSV file (up to 2,000 entities)	
 Online input (up to 100 entities) 	
No particulars of other Hong Kong entities of the group for the Accounting Period are provided as the group did not have an	Hong Kong entity other than the Reporting Entity for that period.
CSV File Browse	
Note : If the other Hong Kong entity has a Business Registration Number, provide the Business Registration Number <u>only</u> . If the provide its full name. Save the file in UTF-8 ".csv" (comma separated values) format. See example below:	other Hong Kong entity does not have a Business Registration Number, enter NOBRN and
0000001, NOBRN, ABC COMPANY LIMITED 0000002,	
	Abort Back Save Continue
(i) Select "Upload a CSV file" if the	Authorized Person wishes to upload

- a CSV file containing the details of all other Hong Kong Entities.
- (ii) CSV file The CSV file should be prepared in advance and saved in UTF-8 ".csv" format (comma separated values).
 - If the other Hong Kong Entity has a BRN, enter the BRN only in the CSV file.
 - If the other Hong Kong Entity has no BRN, enter "NOBRN, <entity's name>" in the CSV file.
- (iii) File Location Click the Browse button to search for the CSV file located on the Authorized Person's computer.
- (iv) Click the Continue button to upload the CSV file and proceed to Part 4
 Declaration.

⁵ In case of more than 2,000 records of other Hong Kong Entities, contact the IRD via the RE's Message Box to make an arrangement.

(e) Alternatively, the Authorized Person may select to online input details of all other Hong Kong Entities of the group. However, only 100 records of entities at most can be input.

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The Government of the He of the People's Republic of	Department ong Kong Special Administrative of China	Region	CbC Reporting Portal
'TAXPAYER A. You have logg	ed in the CbC Reporting	Account of TAXPAYER A COMPANY LIMITED.	Logout
Profile 🕶	Message Box -	Notification - Manage Return -	
Submit Country-by-Co	ountry Reporting N	otification	
Part 3 Other Hong Kong I	Entities of the Group		
Particulars of all other H	long Kong entities of the	group for the Accounting Period are provided belo	κ.
O Upload a CSV file	e (up to 2,000 entities)		
 Online input (up t 	o 100 entities)		
 No particulars of other H 	Hong Kong entities of the	e group for the Accounting Period are provided as t	e group did not have any Hong Kong entity other than the Reporting Entity for that period.
Please enter the Business	Registration Number of	the other Hong Kong entity to be included in this No	tification. If the other Hong Kong entity does not have a Business Registration Number, tick the checkbox and provide
its full name.			
No Business Registration Number	Business Registration Number	Name	
	12340000	AA COMPANY LIMITED	Remove
	23450000	BB COMPANY LIMITED	Remove
		ABC CO.	Remove
			Δdd
			700
			Abort Back Save Continue

- (i) Select "**Online input**" if the Authorized Person wishes to online input the details of all other Hong Kong Entities.
- (ii) If the other Hong Kong Entity has a BRN, enter the BRN only.
- (iii) If the other Hong Kong Entity has no BRN, check the box under "No Business Registration Number" and enter the entity's name.
- (iv) Click the Add button to add a record.
- (v) Click the **Remove** button to remove a record.
- (vi) Click the **Continue** button to proceed to Part 4 Declaration.

Part 4 Declaration

(f) Before signing and submitting the Notification, the Authorized Person should ensure that the required information of the Notification for the Reportable Group in respect of the specified accounting period has been reported, and make the declaration accordingly.

		Θ :	TI ENG SK®®
The Government of the Ho of the People's Republic of	Department Mg Kong Special Administrative Reg f China	^{wm} CbC Reporting	Portal
TAXPAYER A. You have logged	d in the CbC Reporting Acco	ount of TAXPAYER A COMPANY LIMITED.	Logout
Profile 🕶	Message Box 🕶	Notification - Manage Return -	
Submit Country-by-Co	ountry Reporting Notif	ification	
Part 4 Declaration			
I, TAXPAYER A , being	~	of SERVICE AGENT A LIMITED, declare that to the best of my knowledge and belief, the information given and the statements made in the Notific	ation
are true, correct and comp	director		
Giving incorrect informati	principal officer	fences under the Inland Revenue Ordinance may result in heavy penalties.	
	responsible person		
		Abort Back Save	Continue

- (i) Click the drop-down arrow to select the Authorized Person's capacity in the Subscribing Organisation filing the Notification. 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 Notification;
 - "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 Notification;
 - "**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 Notification;
 - "**responsible person**"⁶ 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 Notification.
- (ii) Click the **Continue** button to proceed to Sign and Submit.

⁶ Including a partner for a partnership, a trustee for a trust, etc.

Sign and Submit

(g) A simulated Notification 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 Notification.



- (i) Scroll down to check all information in the simulated Notification 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 Notification.
- (iv) Click the **Print** button if the Authorized Person wishes to print / save the simulated Notification.
- (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 Notification filing process.

Acknowledgement

(h) For successful submission of the Notification, an acknowledgement will be generated.

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Inland Revenue Department CbC Reporting The Government of the Hong Kong Secular Administrative Region CbC Reporting	g Portal
TAXPAYER A. You have logged in the CbC Reporting Account of TAXPAYER A COMPANY LIMITED.	Logout
Profile → Message Box × Notification → Manage Return ×	
Submit Country-by-Country Reporting Notification	
Acknowledgement	
CbC ID Number CZ22471	
TAXPAYER A, being director of SERVICE AGENT A LIMITED, has successfully submitted on behalf of TAXPAYER A COMPANY LIMITED the Country-by-Country Reporting Notification for the Accounting Period in year 2024.	ended
Transaction Reference Number: CBP2 5062 4101 5623	
Transaction Date/Time: 24 JUN 2025 11:59:52	
The notification can be viewed under the "Check Notification Status" function.	
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 "Message Box".

Confirmation

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

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The Government of the of the People's Republic	R Inland Revenue Department The Government of the Knopk Knop Skop Special Administrative Region of the Property Republic of China						
TAXPAYER A. You have logg	ged in the	CbC Reporting Account of TAXPAYER A COMPANY LIMITED.	Logout				
Profile -	Messa	ge Box Notification Manage Return					
Date		Subject					
24 JUN 2025 11:59		Notice of Filing CbC Roturn					
24 JUN 2025 11:59		CbC Reporting Notification submitted on 24 Jun 2025					
24 JUN 2025 09:41	\odot	Update of Details of Authorized Representative					
24 JUN 2025 09:40	\bigcirc	Update of Details of Service Provider					
24 JUN 2025 09:40	\bigcirc	Submit Notification of Change of Address					
09 AUG 2021 13:47		CbC Reporting Account Opening Completed 已完成開立國別報告帳戶					

Inland Revenue Department CbC Reporting Pc The Government of the Hong Kong Special Administrative Region CbC Reporting Pc	ortal
TAYDAVED A You have logged in the ChC Deporting Account of TAYDAVED A COMDANY LIMITED	
TAXENTER, For have logged in the out reporting Account of TAXENTER, and the mini-but	Logout
Profile * Message Box * Notification * Manage Return *	
To TAXPAYER A COMPANY LIMITED	
Subject CbC Reporting Notification submitted on 24 Jun 2025	
Cocinit C222411 Date 24 JUN 2025 11:59	
Confirmation TAXPAYER A, being director of SERVICE AGENT A LIMITED, has successfully submitted on behalf of TAXPAYER A COMPANY LIMITED the Country-by-Country Reporting Notification for the Accounting Period ended in year 2024.	

C. Post-submission of Notification

1. View Notification

A Notification filed can be viewed under the "Check Notification Status" function after submission. However, the CSV file uploaded cannot be subsequently downloaded or retrieved from the CbCR Portal.

	and Revenue De Government of the Hong e People's Republic of C	partment Kong Special Admi hina	istrative Region			CbC Re	porting Portal
PAYER A	. You have logged i	n the CbC Repo	rting Account of TAXPAYER A	COMPANY LIMITED.			Logout
Profile	• • •	Message Box 🕶	Notification -	Manage Return 🕶			
Date 24 JUN 2 24 JUN 2 24 JUN 2 24 JUN 2 24 JUN 2 24 JUN 2 09 AUG 2	025 11:59 025 11:59 025 09:41 025 09:40 025 09:40 025 09:40 021 13:47	Subject 公 Notice 公 CbC R 公 Update 公 Update 公 Submit 公 CbC R 一 日完成	Subat County by C Check Notification St Request Coc Return Submit Notification of of Deams or service Provider Notification of Change of Addr porting Account Opening Corr 記立屬別報告帳戶	eventry Reporting Notification atus Tor Voluntary Filing f Change of Address ress ress			Previous Next
							🖨 TI ENG 繁體
R Inia The O	and Revenue De Government of the Hong e People's Republic of C	partment Kong Special Admini hina	istrative Region			CbC Re	B TI ENG SER
PAYER A	and Revenue De Government of the Hong People's Republic of C . You have logged	epartment Kong Special Admin hina	istrative Region rting Account of TAXPAYER A	A COMPANY LIMITED.		CbC Re	
Profile	and Revenue De Government of the Hong People's Republic of C . You have logged	Ppartment Kong Special Admin Inna In the CbC Rep Message Box •	istrative Region rting Account of TAXPAYER A Notification ❤	COMPANY LIMITED. Manage Return ◄		CbC Re	e ti eno see porting Portal Logout
PAYER A Profile heck No	and Revenue De Government of the Hong e People's Republic of C You have logged You have logged	Partment Kong Special Admini hina In the CbC Rep Message Box -	istrative Region rting Account of TAXPAYER A Notification ▼	COMPANY LIMITED. Manage Return •		CbC Re	e ti enc see porting Portal Logout
Profile ear	and Revenue Dr Government of the Hong Foreparks Republic of Co- Popular Republic of Co- Population Stat End Date of the Period	Portment Kong Special Administration In the CbC Repu Alessage Box V US Accounting	Intrative Region Tring Account of TAXPAYER A Notification - Date of Receipt of the N	COMPANY LIMITED. Manage Return + Notification Date of Last Amendm	nent Remarks	CbC Re	e) ti enc se porting Portal Logout
Payer A Profile heck No 225	And Revenue Do Government of the Hong Property Republic of C You have logged You have logged Diffication Stat End Date of the Period 31 MAR 2025	Ppartment Kong Special Admin hina In the CbC Repu Message Box + US Accounting	Istrative Region Tring Account of TAXPAYER A Notification Date of Receipt of the N 24 JUN 2025	ACOMPANY LIMITED. Manage Return + Notification Date of Last Amendm	vent Remarks	CbC Re	e) ti enc se porting Portal Logout
Payer A Profile neck No 225 024	And Revenue Do Government of the Renge e People's Republic of CO . You have logged to the Rend Date of the Period 31 MAR 2025 31 DEC 2024	partment Kog Special Admit hina n the CbC Rep Acessage Box + US Accounting	Instrative Region Tring Account of TAXPAYER A Notification Date of Receipt of the N 24 JUN 2025 24 JUN 2025	A COMPANY LIMITED. Manage Return ¥ Notification Date of Last Amendm	eent Remarks	CbC Re	

- (i) Select "Check Notification Status" function under the "Notification" tab.
- (ii) Click the View Notification button in the same row of the Notification which the Authorized Person wishes to view.

2. Amend Details of All Other Hong Kong Entities

- (a) If the RE, PRM or SP discovers that there is incorrect information or omission in the details of all other Hong Kong Entities attached to the Notification filed, it should submit an amended list of all other Hong Kong Entities (a full list) by either (i) uploading CSV file or (ii) online input. This amended list will replace the list of all other Hong Kong Entities previously submitted.
- (b) If the list of all other Hong Kong Entities was previously submitted by uploading CSV file, the Authorized Person is only allowed to submit the amended list of all other Hong Kong Entities by uploading CSV file.
- (c) If the list of all other Hong Kong Entities was previously submitted by online input, the Authorized Person is allowed to submit the amended list of all other Hong Kong Entities by online input or uploading CSV file.
- (d) The submission of an amended list of all other Hong Kong Entities can be made 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 person⁷ if the Subscribing Organisation is a non-corporate entity.

⁷ Including a partner for a partnership, a trustee for a trust, etc.

Step 1 of 3 – Check Notification Status

(e) The Authorized Person should first use the "Check Notification Status" function under the "Notification" tab.

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	Iand Revenue Department e Government of the Hong Kong Special Administrat the People's Republic of China	C	bC Reporting Portal			
TAXPAYER	A. You have logged in the CbC Reporting	Account of TAXPAYER A COMPANY LIMIT	ED.			Logout
Profi	le - Message Box -	Notification - Manage F	Return -			
Check M	Notification Status					
Year	End Date of the Accounting Period	Date of Receipt of the Notification	Date of Last Amendment	Remarks	\sim	
2025	31 MAR 2025	24 JUN 2025		(Amend Vew Notifica	ation
2024	31 DEC 2024	24 JUN 2025		Late notification	Amend View Notifica	ation
You are o If you nee i. the ii. the iii. det iv. det please se	nly allowed to amend the list of other Hd d to correct information submitted in the accounting period in respect of which th entity which will file the Country-by-Cou alis of the Ultranet Parent Entity or Sum alis of the Local Filing Entity, nd an e-message to your CbC Reportin	ong Kong Entities attached to the Notificatio e Notification relating to any of the following ne Notification was filed; ntry Return / Report; ogate Parent Entity; or g Account specifying the types of amendme	n previously submitted. items: nts and state the details of the	changes.		

- (i) Records of Notification filed will then be displayed.
- (ii) Click the **Amend** button in the same row of the Notification requiring rectification.

(The list of all other Hong Kong Entities was previously submitted by uploading CSV file.)

Step 2 of 3 – Upload CSV file

(f) If the list of all other Hong Kong Entities was previously submitted by uploading CSV file, the Authorized Person has to submit the amended list by uploading a new CSV file.

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Inland Revenue Department The Government of the Hong Kong Special Admin of the People's Republic of China	Interdiw Region CbC Reporting Portal
TAXPAYER A. You have logged in the CbC Rep	orting Account of TAXPAYER A COMPANY LIMITED. Logout
Profile - Message Box -	Notification - Manage Return -
Amendment to Country-by-Country	Reporting Notification
Information of the Notification	
CbC ID Number	CZ22471
Name of the Reporting Entity	TAXPAYER A COMPANY LIMITED
Business Registration Number	90999985
Accounting Period to which this Notification n	elates 01 Jan 2024 to 31 Mar 2025
Reason for amendment	
Testing	
Amendment required	
An amended list of all other Hong Kong entiti	es, which replaces the list formerly submitted, is furnished below:
(The total number of entities in the amended	list cannot exceed 2,000.)
CSV File Amend Hong Kong En	ities.csv Browse
Note : If the other Hong Kong entity has a Bu and provide its full name. Save the file	siness Registration Number, provide the Business Registration Number only. If the other Hong Kong entity does not have a Business Registration Number, enter NOBRN in UTF-8 "csv" (comma separated values) format. See example below:
00012345,	
NOBRN, ABC COMPANY LIMITED 87654321.	
Business Registration Number Name	of the Reporting Entity
12345678 AAA CO	MPANY LIMITED
23450000 BBB C	OMPANY LIMITED
NOBRN ABC C	0.
NOBRN XYZ C	mpany
	Prev Next
	Abort Save Continue

- (i) **Reason for amendment** Enter the reason for amendment.
- (ii) File Location Click the Browse button to search for the CSV file located on the Authorized Person's computer. This CSV file containing the amended list of all other Hong Kong Entities will replace the list of all other Hong Kong Entities previously submitted.
- (iii) The business registration numbers and names of all other Hong Kong Entities included in the amended list will be displayed for verification by the Authorized Person.
- (iv) Click the **Continue** button to proceed to Sign and Submit.

(The list of all other Hong Kong Entities was previously submitted by online input.) Step 2 of 3 – Online input or upload CSV file

(g) If the list of all other Hong Kong Entities was previously submitted by online input, the Authorized Person can submit the amended list by either online input or uploading CSV file.

Inland Revenue Department The Government of the Hong Kong Special Administrative of the People's Republic of China	Region	CbC Reporting Portal						
AXPAYER A. You have logged in the CbC Reporting Account of TAXPAYER A COMPANY LIMITED.								
Profile - Message Box -	Notification - Manage Return -							
Amendment to Country-by-Country Repo	Amendment to Country-by-Country Reporting Notification							
Information of the Notification								
CbC ID Number	CZ22471							
Name of the Reporting Entity	TAXPAYER A COMPANY LIMITED							
Business Registration Number	99999995							
Accounting Period to which this Notification relates	01 Jan 2024 to 31 Mar 2025							
Reason for amendment								
Amendment required Online input Upload file	Appendment sequired							
An amended list of all other Hong Kong entities, wh	ch replaces the list formerly submitted, is furnished below:							
(The total number of entities in the amended list ca	not exceed 100.)							
No Business Business Registration Number Registration Number	Name							
12345678	AAA COMPANY LIMITED	Remove						
23450000	BBB COMPANY LIMITED	Remove						
	ABC CO.	Remove						
2	XYZ Company							
Atz Company Kenove Remove Add								

- (i) **Reason for amendment** Enter the reason for amendment.
- (ii) Select "Online input", if the Authorized Person wishes to online input the amended list of all other Hong Kong Entities.
 - The list of all other Hong Kong Entities previously submitted will be displayed for amendment.
 - Click the Add button to add a record.
 - Click the **Remove** button to remove a record.
 - Click the **Continue** button to proceed to Sign and Submit.

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The Government of the Hong Kong of the People's Republic of China	r tment g Special Administrative Region	CbC Reporting Portal
TAXPAYER A. You have logged in the	CbC Reporting Account of TAXPAYER A COMPANY LIMITED.	Logout
Profile - Mes	sage Box - Notification - Manage Return	*
Amendment to Country-by	-Country Reporting Notification	
Information of the Notification		
CbC ID Number	CZ22471	
Name of the Reporting Entity	TAXPAYER A COMPANY LIMITED	
Business Registration Number	99999995	
Accounting Period to which this N	otification relates 01 Jan 2024 to 31 Mar 2025	
Reason for amendment		
Amendment required Online input Upload fil An amended list of all Otkec Hong J (The total number of entities in the CSV File Amend Hong Note : If the other Hong Kong entity and provide its full name. Se 00012345, NOBRN, ABC COMPANY	e corg entities, which replaces the list formerly submitted, is furnish amended list cannot exceed 2,000.) 9 Kong Entities.csv Browse y has a Business Registration Number, provide the Business Reg ave the file in UTF-8 ".csv" (comma separated values) format. See LIMITED	ed below: istration Number <u>only</u> . If the other Hong Kong entity does not have a Business Registration Number, enter NOBRN example below:
87654321,		
Business Registration Number	Name of the Reporting Entity	
12345678	AAA COMPANY LIMITED	
23450000	BBB COMPANY LIMITED	
NOBRN	ABC CO.	
NOBRN	XYZ Company	
		Prev Next

- (iii) Select "Upload file", if the Authorized Person wishes to upload a CSV file containing the amended list of all other Hong Kong Entities.
 - File Location Click the Browse button to search for the CSV file located on the Authorized Person's computer. This CSV file containing the amended list of all other Hong Kong Entities will replace the list of all other Hong Kong Entities previously submitted.
 - The business registration numbers and names of all other Hong Kong Entities included in the amended list will be displayed for verification by the Authorized Person.
 - Click the **Continue** button to proceed to Sign and Submit.

Step 3 of 3 – Sign and Submit

(h) Before signing and submitting the Amendment, the Authorized Person should ensure that the information of all other Hong Kong Entities in the amended list is true, correct and complete, and make the declaration accordingly.

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Inland Revenue Department The Government of the Irong Kong Special Administrative Region of the Proper Register Colonie	CbC Reporting Portal
TAXPAYER A. You have logged in the CbC Reporting Account of TAXPAYER A COMPANY LIMITED.	Logout
Profile • Message Box • Notification • Manage Return •	
Amendment to Country-by-Country Reporting Notification	
CbC ID Number CZ22471	
I, TAXPAYER A, being officer of TAXPAYER A COMPANY LIMITED, declare that to the best of my knowledge and belief, the information given and the correct and complete.	e statements made in this Notification are true,
Giving incorrect information or committing other offences under the Inland Revenue Ordinance may result in heavy penalties.	
	Abort Back Save Continue

- (i) Click the drop-down arrow to select the Authorized Person's capacity in the Subscribing Organisation filing the Amendment. 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);
 - "officer" if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate RE, corporate PRM or corporate SP);
 - "**principal officer**" if the Authorized Person is a principal officer of a non-corporate entity (i.e. non-corporate PRM or non-corporate SP);
 - "**responsible person**"⁸ if the Authorized Person is a responsible person of a non-corporate entity (i.e. non-corporate PRM or non-corporate SP).
- (ii) Click the **Continue** button to proceed to Sign and Submit.
- (iii) A simulated Amendment 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 Amendment.

⁸ Including a partner for a partnership, a trustee for a trust, etc.

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R	Inlan The Go of the P	nd Revenue overnment of the People's Republi	e Departmer e Hong Kong Specia lic of China	it Administrative Re	sgion		CbC Reporting Por	tal
TAXPA	YER A. Y	You have log	ged in the CbC	Reporting Ac	count of TAXPAYER A COMPANY LIMITEE).	L	logout
F	Profile -		Message I	Box 🕶	Notification - Manage Ret	um 🕶		
Ame	andma	nt to Cou	ntry-by-Cou	Intry Perior	ting Notification			
Ailie	manner		na y-by-oou	паутерог	ang Notification			
Impo	ortant No	otice						
1.	Please	check and	verify the accu	racy of the info	ormation before signing the Amendment to	Country-by-Country Reporting Notification with your e-Cert (Organis	ational) with AEOI Functions.	
Z.	. Giving	incorrect init	iormation or co	mmilling other	oliences under the inland Revenue Ordin	ance may result in neavy penalties.		_
	Q	$ \downarrow $	1 of 1			- + Automatic Zoom -		»
				R	INLAN AMENDMENT TO COUNT FOR THE ACCOL	ID REVENUE DEPARTMENT RY-BY-COUNTRY REPORTING NOTIFICATION INTING PERIOD ENDED IN YEAR 2025		
				CbC ID N I, TAXPAY the group declare th	Iumber CZ22471 ER A, being officer of TAXPAYER A COMP in respect of the Country-by-Country F nat to the best of my knowledge and be	ANY LIMITED, has furnished an amended list of all other Hong Kong er Reporting Notification for the Accounting Period ended in year 20 lief, the information given and the statements made in this Ame	titles of 225, and indment	
				No.	Business Registration Number	Name		
				1	12345678	AAA COMPANY LIMITED		
				2	23450000	BBB COMPANY LIMITED		
				3		ABC CO.		
				4		XYZ Company		
				Reason Testing Giving in	for amendment	er offences under the Inland Revenue Ordinance may result in	Iheavy	
				penaities	•			-
0			(TAVE AVE -			5015		
Signe	ea by TA	AXPAYER A	of LAXPAYER	A COMPANY I	IMITED with e-Cert (Organisational) with A	EULFUNCTIONS		
e-C	Cert File	-			Browse			
-								
Pa	ISSWORD							
							Abort Back Save Sign & Subr	nit
							Jack Save Sign & Subh	

- (i) Scroll down to check all information in the simulated Amendment carefully.
- (ii) Click the Abort button if the Authorized Person wishes to terminate the Amendment 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 Amendment.
- (iv) Click the **Print** button if the Authorized Person wishes to print / save the simulated Amendment.
- (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 Amendment filing process.

Acknowledgement

 For each successful submission of the amended list of all other Hong Kong Entities, an acknowledgement will be generated.

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Inland Revenue Department The Government of the Hoag Koag Special Administrative Region of the Property Regular Colone	CbC Reporting Portal
TAXPAYER A. You have logged in the CbC Reporting Account of TAXPAYER A COMPANY LIMITED.	Logout
Profile • Message Box • Notification • Manage Return •	
Amendment to Country-by-Country Reporting Notification	
Acknowledgement	
CbC ID Number CZ22471	
TAXPAYER A, being officer of TAXPAYER A COMPANY LIMITED, has successfully submitted on behalf of TAXPAYER A COMPANY LIMITED, the Amendment to Cou	intry-by-Country Reporting Notification for the Accounting
Period ended in year 2025.	
Reason for amendment:	
Testing	
Transaction Reference Number: CBP2 5062 4201 5627	
Transaction Date/Time: 24 JUN 2025 16:34:41	
	Print Save Close

View Amendment

(j) The simulated Amendment can be viewed under the "Check Notification Status" functions after submission.

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	and Revenue Department Government of the Hong Kong Special Administrat he People's Republic of China	tive Region			CbC Report	ing Portal		
TAXPAYER A	A. You have logged in the CbC Reporting	Account of TAXPAYER A COMPANY LIMITI	ED.			Logout		
Profile	e ▼ Message Box ▼	Notification - Manage F	teturn 🝷					
Check N	lotification Status							
Year	End Date of the Accounting Period	Date of Receipt of the Notification	Date of Last Amendment	Remarks		_		
2025	31 MAR 2025	24 JUN 2025	24 JUN 2025		Amend View Notification View Amendm	nent		
2024	31 DEC 2024	24 JUN 2025		Late notification	Amend View Notification			
You are or If you need i. the a ii. the a ii. deta iv. deta please ser	2024 31 DEC 2024 24 JUN 2025 Late notification You are only allowed to amend the list of other Hong Kong Entities attached to the Notification previously submitted. If you need to correct information submitted in the Notification relating to any of the following items: I. the accounting period in respect of which the Notification was filed; ii. the entity which will file the Country-by-Country Return / Report; ii. dealas of the LOcal Filing Entity. parent Entity or Surgate Parent Entity; or iv. dealas of the LOcal Filing Entity. peers of amendments and state the details of the changes.							

3. Other Amendments

If any of the following items is required to amend:

- (i) the accounting period in respect of which the Notification was filed;
- (ii) the entity which will file the Country-by-Country Return / Report;
- (iii) details of the Ultimate Parent Entity or Surrogate Parent Entity;
- (iv) details of the Local Filing Entity,

the RE, PRM or SP should send an e-Message through the Message Box of the RE's CbCR Account to the Department specifying the types of amendments and details of the changes.