



# **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 Notification Filing**

**January 2019**

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

- [cbc\\_reporting@ird.gov.hk](mailto:cbc_reporting@ird.gov.hk) (General Enquiry);
- [aeoi\\_it@ird.gov.hk](mailto: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 Return Filing](#)
- [User Guide of Data Preparation Tool](#)
- [Country-by-Country Return XML Schema and User Guide](#)

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## **A. Introduction**

### **1. Notification Requirements**

- (a) A constituent entity of a Reportable Group<sup>1</sup>, 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 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 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);

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<sup>1</sup> 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 person <sup>2</sup> (if the Subscribing Organisation is a non-corporate entity).

## B. Notification Filing

### 1. Login to CbC Reporting Account

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

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

- (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.

<sup>2</sup> Including a partner for a partnership, a trustee for a trust, etc.

**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**

- 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".

**Registration**

- 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.
- RE may authorize the following persons to register and operate the RE's CbC Reporting Account:
  - service provider ("SP") engaged to carry out, for or on behalf of the RE, the obligations to submit notifications and/or furnish returns; or
  - 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").

In these situations, the RE should inform IRD of such authorization by submitting a Notification of Details of Person Authorized to Register/Operate a CbC Reporting Account (Form IR1465).
- RE, SP and PRM that have registered and subscribed to use the Portal Services are hereinafter collectively referred to as "Subscribing Organisations".
- For identification purpose, IRD will allot a CbC Identification Number ("CbC ID Number") to the RE.

**Authorization**

- RE acknowledges and agrees that SP and/or PRM who is/are authorized to operate its CbC Reporting Account may use all the functions available in the account including filing Country-by-Country Return ("CbC Return"), submitting notifications, receiving message from IRD, sending message to IRD and updating the account profile of the RE.
- RE, SP and PRM acknowledge that the agreements among themselves on using the Portal Services are entirely their business arrangement and in no circumstances shall IRD or its officers be held liable for any dispute arising therefrom.

☒ I, WIKINSON Smith of Bitcoin Chase 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.

## 2. Login as Lead Operator

If the PRM or SP has obtained the [Lead Operator Reference Number](#) ("LORN"), they may login as the Lead Operator:

**Login**

Lead Operator Reference Number  [Forgot Lead Operator Reference 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 \(For Authorized Representative\)](#)

- LORN** – Enter the LORN of the Lead Operator.
- File Location** – Click the **Browse** button to search for the e-Cert of the Lead Operator located on the Authorized Person's computer.
- Password** – Enter the password of the e-Cert.
- 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**

- 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".

**Registration**

- 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.
- RE may authorize the following persons to register and operate the RE's CbC Reporting Account:
  - service provider ("SP") engaged to carry out, for or on behalf of the RE, the obligations to submit notifications and/or furnish returns; or
  - 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").
 In these situations, the RE should inform IRD of such authorization by submitting a Notification of Details of Person Authorized to Register/Operate a CbC Reporting Account (Form IR1465).
- RE, SP and PRM that have registered and subscribed to use the Portal Services are hereinafter collectively referred to as "Subscribing Organisations".
- For identification purpose, IRD will allot a CbC Identification Number ("CbC ID Number") to the RE.

**Authorization**

- RE acknowledges and agrees that SP and/or PRM who is/are authorized to operate its CbC Reporting Account may use all the functions available in the account including filing Country-by-Country Return ("CbC Return"), submitting notifications, receiving message from IRD, sending message to IRD and updating the account profile of the RE.
- RE, SP and PRM acknowledge that the agreements among themselves on using the Portal Services are entirely their business arrangement and in no circumstances shall IRD or its officers be held liable for any dispute arising therefrom.

☒ I, WIKINSON Smith of Bitcoin Chase Limited, have read and agree to the terms and conditions stated above.

**Continue**

- (v) **Read Terms and Conditions**, check the box ☐, and click the **Continue** button to proceed to the list of Accounts, which the Lead Operator has been authorized to register / operate.

Welcome, LIU Wai Wai. You can operate CbC Reporting Accounts of the following Reporting Entities. Logout

**CbC Reporting Account List**

Name of Reporting Entity	CbC ID Number	Capacity
IR1465	CJ19234	Person Managing the Non-corporate Reporting Entity
BRAWO SELECTED CASE BRAWO SELECTED LINE1BRAWO SELECTED CASE BRAWO SELECTED LINE2BRAWO SELECTED CASE BRAWO SELECTED LINE3	CK51159	Person Managing the Non-corporate Reporting Entity
DBR HONG (HONG KONG) LIMITED	CG97108	Service Provider
G.W.A. Ltd	CB18426	Service Provider
GIGANGIGANGIC PNG MANUFACTURER LINE11111N GIGANGIGANGIC PNG MANUFACTURER LINE22222N GIGANGIGANGIC PNG MANUFACTURER LINE3333	CF30583	Service Provider
Gold Project Limited	CA70947	Service Provider
HONG KONG SECURITIES RESEARCH (KLN BRANCH)	CQ03316	Service Provider
INVALID CRN - WING FAT TRADING COMPANY 999	CK80631	Person Managing the Non-corporate Reporting Entity
INVALID CRN - WING FAT TRADING COMPANY 999	CW99775	Person Managing the Non-corporate Reporting Entity
LARK ELECTRONICS CO	CQ72329	Person Managing the Non-corporate Reporting Entity
PAMS (PROJECT INFORMATION & MARKETING SUPPORT)	CX30127	Service Provider
PROJECTING SECRETARIAL & ACCOUNTANCY SERVICES	CP49443	Service Provider

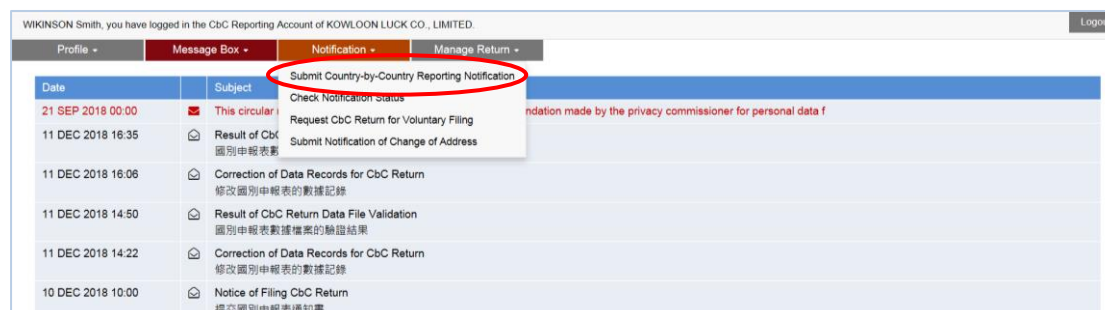
Please input the CbC ID Number of the Account you wish to operate

**Continue**

- (vi) The Lead Operator can enter the CbC ID Number of the RE's Account as displayed in the list and click the **Continue** button to proceed to operate the RE's Account.

### 3. Submit CbC Reporting Notification

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



- (i) Select “**Submit Country-by-Country Reporting Notification**” under the “**Notification**” tab.

The screenshot shows the 'Submit Country-by-Country Reporting Notification' form. The form includes the following fields and information:

- CbC ID Number:** CB16179
- Name of Reporting Entity:** KOWLOON LUCK CO., LIMITED
- Year:** 2018 (selected from a drop-down menu)
- Important note:** According to section 58H of the Inland Revenue Ordinance, each Hong Kong entity of a reportable group must file a written notice, informing the Commissioner, in respect of an Accounting Period, of (a) the particulars of each of the group's Hong Kong entities, identifying among them (as applicable): (i) the HK Ultimate Parent Entity, the HK Surrogate Parent Entity, or a Hong Kong entity that is to file a Country-by-Country Return; and (b) the particulars of the Ultimate Parent Entity and the Surrogate Parent Entity (as applicable) if the group's Ultimate Parent Entity is resident for tax purposes in a jurisdiction other than Hong Kong. The notice must be filed within 3 months after the end of the Accounting Period.

At the bottom right of the form, there are two buttons: 'Back' and 'Continue'.

- (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 CbC Reporting 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.

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

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

**Submit Country-by-Country Reporting Notification**

**Part 1 Information of the Reporting Entity**

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	Business Address	Flat/Rm 12 AC Tower Chai Wan HK
1.7	Postal Address	Same as Business Address
1.8	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	-
1.9	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
1.10	Authorized Representative	
	Name	-
	Business Registration Number	-
	Address	-
	Representative's Reference No.	-

**Important note:**  
Update 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.

**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<sup>3</sup> 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.

<sup>3</sup> “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.

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

Profile Message Box Notification Manage Return

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 CbC Reporting 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.

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

Profile Message Box **Notification** Manage Return

2.4 **Condition Precedent for Requiring Local Filing**  
 In relation to the Reportable Group to which the Reporting Entity belongs, is a condition precedent for Hong Kong to require local filing met within the meaning of section 58I(1) of the Inland Revenue Ordinance for the Accounting Period? ☐ Yes ☐ No

2.5 **Exceptions in relation to Surrogate Parent Entity ("SPE")**

2.5.1 Does the [SPE-filing-elsewhere exception](#) apply within the meaning of section 58I(2)(a) of the Inland Revenue Ordinance for the Accounting Period? ☐ Yes ☐ No

2.5.2 Does the [SPE-filing-in-HK exception](#) apply within the meaning of section 58I(2)(b) of the Inland Revenue Ordinance for the Accounting Period? ☐ Yes ☐ No

2.6 **Entity Filing the Country-by-Country Return in Hong Kong**

☐ Ultimate Parent Entity

☐ Surrogate Parent Entity

☐ Local Filing Entity

2.7 **Entity Filing the Country-by-Country Report outside Hong Kong**

☐ Ultimate Parent Entity

☐ Surrogate Parent Entity

Has the non-Hong Kong Ultimate Parent Entity/ Surrogate Parent Entity notified the tax authority of its jurisdiction of tax residence its Country-by-Country reporting filing obligation? ☐ Yes ☐ No ☐ Notification NOT required in accordance with the laws or regulations of its jurisdiction

Abort Back 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 [section 58I\(1\)](#) 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 [section 58I\(1\)](#) 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.
- **Surrogate Parent Entity** – If item 2.4 is “Yes” and item 2.5.2 is “Yes”, this item will be automatically selected.
  - **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 CbC Reporting 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.
  - **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 CbC Reporting 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 notified<sup>4</sup>.
  - 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.

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<sup>4</sup> 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 entities<sup>5</sup> can be included in the CSV file.

PORTER Harry Jackson, you have logged in the CbC Reporting Account of CAPITAL GROW INTERNATIONAL FINANCE 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 any Hong Kong entity other than the Reporting Entity for that period.

File location  Browse

Note : If the other Hong Kong entity has a Business Registration Number, provide the Business Registration Number only. If the other Hong Kong entity does not have a Business Registration Number, enter **NOBRN** and provide its full name. Save the file in ".csv" (comma separated values) format. See example below:

```
00000001,
00000002,
NOBRN, ABC COMPANY LIMITED
```

Abort Back 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.

<sup>5</sup> 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.

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

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

**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 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 Notification. 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	
<input type="checkbox"/>	34567000	Sam Test	<span>Remove</span>
<input type="checkbox"/>	45678000	KAM... CHOY SOFA CO	<span>Remove</span>
<input checked="" type="checkbox"/>		ABC Store	<span>Remove</span>

Add

Abort Back 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.

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

Profile - Message Box - Notification - Manage Return -

Submit Country-by-Country Reporting Notification

Part 4 Declaration

I, WIKINSON Smith, being director  
officer  
principal officer  
responsible person of Bitcoin Chase Limited, declare that to the best of my knowledge and belief, the information given and the statements made in this Notification are true, correct and complete.

Heavy penalties may be incurred under the Inland Revenue Ordinance for giving incorrect information.

Abort Back 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”**<sup>6</sup> – 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.

<sup>6</sup> 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.


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

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

**Submit Country-by-Country Reporting Notification**

**Important Notice**

- Please check and verify the accuracy of the information before signing the Notification with your e-Certificate.
- Heavy penalties may be incurred for giving incorrect information.



**INLAND REVENUE DEPARTMENT**

**COUNTRY-BY-COUNTRY REPORTING NOTIFICATION**

**FOR THE ACCOUNTING PERIOD ENDED IN YEAR 2018**

**PART 1 INFORMATION OF THE REPORTING ENTITY**

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	Business Address	Flat/Rm 12 AC Tower Chai Wan Hong Kong
1.7	Postal Address	Same as Business Address
1.8	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	-
1.9	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 Hong Kong
1.10	Authorized Representative	
	Name	-
	Business Registration Number	-
	Address	-
	Representative's Reference No.	-

**PART 2 DETAILS OF THE NOTIFICATION**

2.1	Accounting Period	From	01 JAN 2018
		To	20 DEC 2018

## 2.2 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 10,000,000,000](#)  
 Exchange rate for conversion into the UPE threshold currency [HKD 7.75](#)

## 2.3 The Ultimate Parent Entity

Name [KOWLOON LUCK CO., LIMITED](#)  
 Jurisdiction of Tax Residence [Hong Kong](#)  
 Business Registration Number / Tax Identification Number [12345678](#)  
 Business Address [Suite 12](#)  
[AC Tower](#)  
[Chai Wan HK](#)  
[Hong Kong Hong Kong](#)

## 2.4 Condition Precedent for Requiring Local Filing

In relation to the Reportable Group to which the Reporting Entity belongs, is a condition precedent for Hong Kong to require local filing met within the meaning of section 58(1) of the Inland Revenue Ordinance for the Accounting Period? [No](#)

## 2.5 Exceptions in relation to Surrogate Parent Entity ("SPE")

2.5.1 Does the SPE-filing-elsewhere exception apply within the meaning of section 58(2)(a) of the Inland Revenue Ordinance for the Accounting Period? [No](#)

2.5.2 Does the SPE-filing-in-HK exception apply within the meaning of section 58(2)(b) of the Inland Revenue Ordinance for the Accounting Period? [No](#)

## 2.6 Entity Filing the Country-by-Country Return in Hong Kong

- ☒ Ultimate Parent Entity  
☐ Surrogate Parent Entity  
☐ Local Filing Entity

## 2.7 Entity Filing the Country-by-Country Report outside Hong Kong

- ☐ Ultimate Parent Entity  
☐ Surrogate Parent Entity

**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:

No.	Business Registration Number	Name
1	<a href="#">34567000</a>	<a href="#">Sam Test</a>
2	<a href="#">45678000</a>	<a href="#">KAM... CHOY SOFA CO</a>
3	-	<a href="#">ABC Store</a>

**PART 4 DECLARATION**

I, [WIKINSON Smith](#), being [director](#) of [Bitcoin Chase Limited](#), declare that to the best of my knowledge and belief, the information given and the statements made in this Notification are true, correct and complete.

**Heavy penalties may be incurred under the Inland Revenue Ordinance for giving incorrect information.**

Signed by [WIKINSON Smith](#) of [Bitcoin Chase Limited](#)

e-Cert File e-Cert Token

File Location

Browse

Password

[Abort](#) [Back](#) [Print](#) [Sign & Submit](#)

- (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.

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

Profile - Message Box - Notification - Manage Return -

**Submit Country-by-Country Reporting Notification**

**Acknowledgement**

CbC ID Number CB16179

WIKINSON Smith, being director of Bitcoin Chase Limited, has successfully submitted on behalf of KOWLOON LUCK CO., LIMITED the Country-by-Country Reporting Notification for the Accounting Period ended in year 2018.

Transaction Reference Number: CBP1 8122 1100 5639

Transaction Date/Time: 21 DEC 2018 17:09:54

The notification can be viewed under the "Check Notification Status" function within 3 years

Print Save Close

- (viii) Click the **Print** button if the Authorized Person wishes to print the acknowledgement.
- (ix) Click the **Save** button if the Authorized Person wishes to save the acknowledgement.
- (x) Click the **Close** button and the Authorized Person will be directed to the "Message Box".

## 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 KOWLOON LUCK CO., LIMITED.






Logout

Profile -

Message Box -

Notification -

Manage Return -

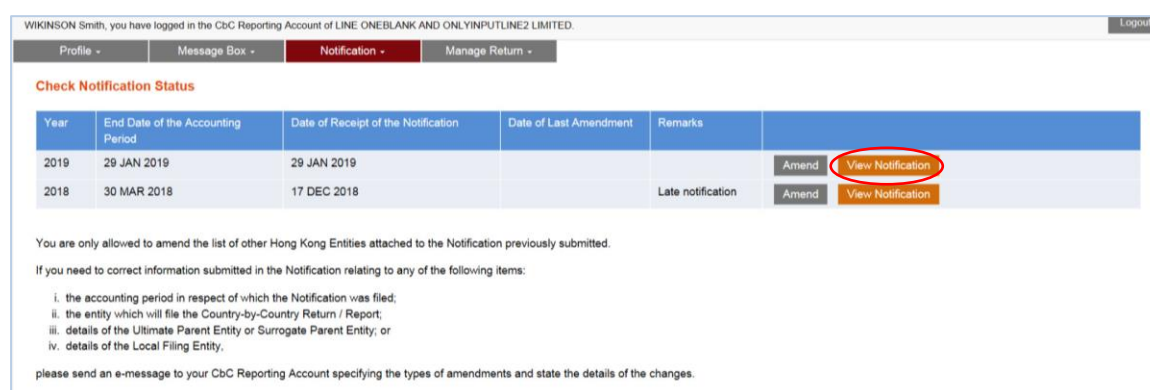
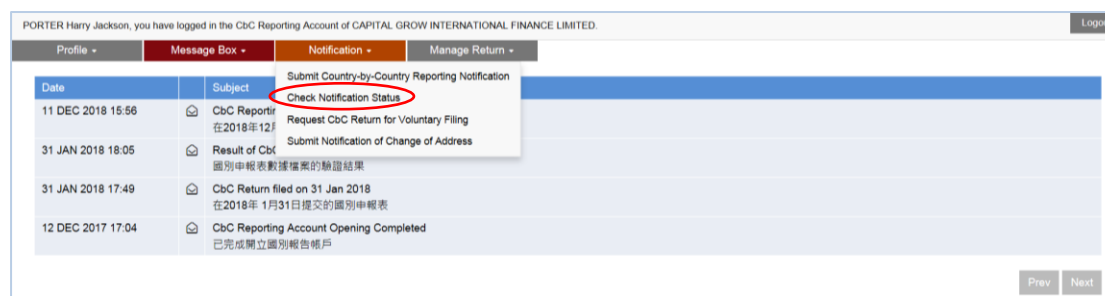
Date	Subject
21 DEC 2018 17:09	 CbC Reporting Notification submitted on 21 Dec 2018 在2018年12月21日提交的個別報告通知
21 DEC 2018 17:09	 Notice of Filing CbC Return 提交個別申報表通知書
21 SEP 2018 00:00	 This circular memorandum draws your attention to the recommendation made by the privacy commissioner for personal data f
11 DEC 2018 16:35	 Result of CbC Return Data File Validation 個別申報表數據檔案的驗證結果
11 DEC 2018 16:06	 Correction of Data Records for CbC Return

WIKINSON Smith, you have logged in the CbC Reporting Account of KOWLOON LUCK CO., LIMITED.		Logout				
Profile	Message Box	Notification	Manage Return			
To	KOWLOON LUCK CO., LIMITED					
Subject	CbC Reporting Notification submitted on 21 Dec 2018 在2018年12月21日提交的個別報告通知					
CbC ID	CB18179					
Date	21 DEC 2018 17:09					
<b>Confirmation</b>						
WIKINSON Smith, being director of Bitcoin Chase Limited, has successfully submitted on behalf of KOWLOON LUCK CO., LIMITED the Country-by-Country Reporting Notification for the Accounting Period ended in year 2018.						
<b>確認書</b>						
Bitcoin Chase Limited的董事WIKINSON Smith，已成功就KOWLOON LUCK CO., LIMITED提交2018年度的個別報告通知。						
			Close Print			

## 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 Portal.



- (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 person<sup>7</sup> if the Subscribing Organisation is a non-corporate entity.

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<sup>7</sup> 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.

WIKINSON Smith, you have logged in the CbC Reporting Account of LINE ONEBLANK AND ONLYINPUTLINE2 LIMITED. [Logout](#)

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

**Check Notification Status**

Year	End Date of the Accounting Period	Date of Receipt of the Notification	Date of Last Amendment	Remarks	
2019	29 JAN 2019	29 JAN 2019			<a href="#">Amend</a> <a href="#">View Notification</a>
2018	30 MAR 2018	17 DEC 2018		Late notification	<a href="#">Amend</a> <a href="#">View Notification</a>

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:

- the accounting period in respect of which the Notification was filed;
- the entity which will file the Country-by-Country Return / Report;
- details of the Ultimate Parent Entity or Surrogate Parent Entity; or
- details of the Local Filing Entity.

please send an e-message to your CbC Reporting Account specifying the types of amendments and state the details of the changes.

- Records of Notification filed will then be displayed.
- 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.

LEE Dracula, you have logged in the CbC Reporting Account of SOLIDEM Limited. Logout

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

#### Amendment to Country-by-Country Reporting Notification

**Information of the Notification**

CbC ID Number	CP01659
Name of the Reporting Entity	SOLIDEM Limited
Business Registration Number	10062919
Accounting Period to which this Notification relates	01 Jan 2019 to 24 Jan 2019

**Reason for amendment**

testing

**Amendment required**  
An amended list of all other Hong Kong entities, which replaces the list formerly submitted, is furnished below:  
(The total number of entities in the amended list cannot exceed 2,000.)

File location:  Browse

**Note :** If the other Hong Kong entity has a Business Registration Number, provide the Business Registration Number only. If the other Hong Kong entity does not have a Business Registration Number, enter **NOBRN** and provide its full name. Save the file in UTF-8 ".csv" (comma separated values) format. See example below:

00012345,  
87654321,  
NOBRN, ABC COMPANY LIMITED

Business Registration Number	Name
12345678	DEF Company Limited
12345679	GHI Company Limited
12345670	JKL Company Limited
12345681	MNO Company Limited
12345682	PQR Company Limited
12345683	STU Company Limited
12345684	VWX Company Limited
12345685	XYZ Company Limited

Prev Next

Abort 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.

WIKINSON Smith, you have logged in the CbC Reporting Account of LINE ONEBLANK AND ONLYINPUTLINE2 LIMITED. Logout

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

**Amendment to Country-by-Country Reporting Notification**

**Information of the Notification**

CbC ID Number: CJ69760  
 Name of the Reporting Entity: LINE ONEBLANK AND ONLYINPUTLINE2 LIMITED  
 Business Registration Number: 61111238  
 Accounting Period to which this Notification relates: 01 Jan 2019 to 29 Jan 2019

**Reason for amendment**

testing

**Amendment required**

**Online input** Upload file

An amended list of all other Hong Kong entities, which replaces the list formerly submitted, is furnished below:  
 (The total number of entities in the amended list cannot exceed 100.)

No Business Registration Number	Business Registration Number	Name	
<input type="checkbox"/>	00001234	VICTORY UNIFORM (YUEN LONG)	Remove
<input type="checkbox"/>	00012345	Bitcoin Chase Limited	Remove
<input checked="" type="checkbox"/>		XYZ Company	Remove

Add

Abort Continue

- (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.

WIKINSON Smith, you have logged in the CbC Reporting Account of LINE ONEBLANK AND ONLYINPUTLINE2 LIMITED. Logout

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

Amendment required

Online input **Upload file**

An amended list of all other Hong Kong entities, which replaces the list formerly submitted, is furnished below:  
(The total number of entities in the amended list cannot exceed 2,000.)

File location  Browse

Note : If the other Hong Kong entity has a Business Registration Number, provide the Business Registration Number only. If the other Hong Kong entity does not have a Business Registration Number, enter **NOBRN** and provide its full name. Save the file in UTF-8 ".csv" (comma separated values) format. See example below:

00012345,  
 87654321,  
 NOBRN, ABC COMPANY LIMITED

Business Registration Number	Name
12345678	DEF Company Limited
12345679	GHI Company Limited
12345670	JKL Company Limited
12345681	MNO Company Limited
12345682	PQR Company Limited
12345683	STU Company Limited
12345684	VWX Company Limited
12345685	XYZ Company Limited

Prev Next

Abort Continue

- (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.

WIKINSON Smith, you have logged in the CbC Reporting Account of LINE ONEBLANK AND ONLYINPUTLINE2 LIMITED. Logout

Profile - Message Box - Notification - Manage Return -

**Amendment to Country-by-Country Reporting Notification**

CbC ID Number CJ69760

I, WIKINSON Smith, being  of Bitcoin Chase Limited, declare that to the best of my knowledge and belief, the information given and the statements made in this Amendment are true, correct and complete.

Abort Back 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”**<sup>8</sup> – 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.


<sup>8</sup> Including a partner for a partnership, a trustee for a trust, etc.

- (i) 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.

LEE Dracula, you have logged in the CbC Reporting Account of SOLIDEM Limited. Logout

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

**Amendment to Country-by-Country Reporting Notification**



**INLAND REVENUE DEPARTMENT**

**AMENDMENT TO COUNTRY-BY-COUNTRY REPORTING NOTIFICATION**

**FOR THE ACCOUNTING PERIOD ENDED IN YEAR 2019**

**CbC ID Number CP01659**

I, LEE Dracula, being director of Global Wealth Asset Investment Limited, has furnished an amended list of all other Hong Kong entities of the group in respect of the Country-by-Country Reporting Notification for the Accounting Period ended in year 2019, and declare that to the best of my knowledge and belief, the information given and the statements made in this Amendment are true, correct and complete.

No.	Business Registration Number	Name
1	12345678	DEF Company Limited
2	12345679	GHI Company Limited
3	12345670	JKL Company Limited
4	12345681	MNO Company Limited
5	12345682	PQR Company Limited
6	12345683	STU Company Limited
7	12345684	VWX Company Limited
8	12345685	XYZ Company Limited

**Reason for amendment**

testing

**Heavy penalties may be incurred under the Inland Revenue Ordinance for giving incorrect information.**

Signed by LEE Dracula of Global Wealth Asset Investment Limited

[e-Cert File](#) [e-Cert Token](#)

File Location: 00011009KA000001B p12 Browse

Password:

Abort Back Print Sign & Submit

- (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

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

LEE Dracula, you have logged in the CbC Reporting Account of SOLIDEM Limited. Logout

Profile Message Box Notification Manage Return

**Amendment to Country-by-Country Reporting Notification**

**Acknowledgement**

CbC ID Number CP01659

LEE Dracula, being director of Global Wealth Asset Investment Limited, has successfully submitted the Amendment.

Reason for amendment:

testing

Transaction Reference Number: CBP1 9012 9100 5977

Transaction Date/Time: 29 JAN 2019 17:16:52

Print Save Close

View Amendment

- (k) The simulated Amendment can be viewed under the “Check Notification Status” functions after submission.

LEE Dracula, you have logged in the CbC Reporting Account of SOLIDEM Limited Logout

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

**Check Notification Status**

Year	End Date of the Accounting Period	Date of Receipt of the Notification	Date of Last Amendment	Remarks	
2019	24 JAN 2019	24 JAN 2019	29 JAN 2019		Amend View Notification <b>View Amendment</b>
2018	31 DEC 2018	14 JAN 2019			Amend View 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:

- the accounting period in respect of which the Notification was filed;
- the entity which will file the Country-by-Country Return / Report;
- details of the Ultimate Parent Entity or Surrogate Parent Entity; or
- details of the Local Filing Entity.

please send an e-message to your CbC Reporting Account specifying the types 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 CbC Reporting Account to the Department specifying the types of amendments and details of the changes.