



**INLAND REVENUE DEPARTMENT  
PROFITS TAX RETURN – CORPORATIONS  
FINAL ASSESSMENT  
AND PROVISIONAL PAYMENT**

Quote the file no. below in any communication

FILE NO.

TO

Revenue Tower,  
5 Gloucester Road,  
Wan Chai, Hong Kong.

G.P.O. Box 132, Hong Kong.

Web site: www.ird.gov.hk

Tel. No.:

You are required under section 51(1) of the Inland Revenue Ordinance (Cap. 112) to make on this return a true and correct return of the Assessable Profits (or Adjusted Loss) (See Note C1) arising during the basis period (See Note C2) for the year of assessment ended 31 March

**ALL** parts/sections of the return and any required supplementary forms **MUST** be completed and submitted to the Department **WITHIN 1 MONTH** from the date of this Notice. Submission by facsimile is not acceptable. You should read the Notes and Instructions (“the Notes”) which is available at www.ird.gov.hk/bir51\_enotes before completion.

You **MUST** prepare the following documents (collectively called “Supporting Documents”):

- (a) a certified copy of your Statement of Financial Position/ Balance Sheet, Auditor’s Report where required by Hong Kong or foreign law or if one has otherwise been prepared, and Statement of Comprehensive Income/ Profit and Loss Account in respect of the basis period;
- (b) a tax computation with supporting schedules showing how the amount of Assessable Profits (or Adjusted Loss) has been arrived at; and
- (c) other documents and information as specified in the Notes.

If you are **NOT** a **SMALL** corporation (See Note C3), you **MUST** submit **ALL** the Supporting Documents together with this return and any required supplementary forms.

If you are a **SMALL** corporation, you only need to submit this return and any required supplementary forms. However, you **MUST** retain the Supporting Documents as you may be required to submit them later.

If the criteria specified by the Commissioner are met, you may choose to submit this return in the form of an electronic record using GovHK. For details, see Note C4.

Date:

Assistant Commissioner

**Please refer to the corresponding parts and items in Section G of the Notes.** **Exclude cents when stating amounts.**

<b>PART 1 STATEMENT OF ASSESSABLE PROFITS OR ADJUSTED LOSS</b>			
1.1	Assessable Profits (before loss brought forward) If NIL, enter “0”	HK\$	1
1.2	Adjusted Loss (before loss brought forward) If NIL, enter “0”	HK\$	2
<b>PART 2 TAX LIABILITY OR REPAYMENT</b>			
2.1	Tax Payable If NIL, enter “0”	HK\$	
2.2	Tax Repayable If NIL, enter “0”	HK\$	
<b>“✓” the appropriate boxes</b>			
2.3	Are you chargeable at two-tiered rates for this year of assessment? (For a corporation with connected entities, no other connected entity elects to be chargeable at two-tiered rates.)	Yes <input type="checkbox"/> 3	No <input type="checkbox"/>
<b>PART 3 GROSS INCOME, SPECIFIED TRANSACTIONS AND MATTERS</b>		Yes	No
3.1	Does your gross income for the basis period exceed <b>HK\$2,000,000</b> ?	<input type="checkbox"/> 4	<input type="checkbox"/>
3.1.1	If no, state your gross income for the basis period.	HK\$	5
3.2	During the basis period, did you pay or accrue to a non-resident person any sum for the use/assignment of intellectual property specified in section 15(1)(a), (b), (ba) or (bb) of the Inland Revenue Ordinance? If yes, submit details of the sum as stated in the Notes and include the sum in Item 12.13.	<input type="checkbox"/> 6	<input type="checkbox"/>
3.3	Did you have any deemed assessable profits under section 20AE, 20AF and/or 20AK of the Inland Revenue Ordinance for this year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 7	<input type="checkbox"/>
3.4	Does the amount of the Assessable Profits/Adjusted Loss entered in Part 1 include any profits/loss subject to tax at concessionary tax rate for this year of assessment from:		
3.4.1	short/medium term debt instruments (issued before 1 April 2018)? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 8	<input type="checkbox"/>
3.4.2	carrying on a business as a professional reinsurer, an authorized captive insurer, a qualifying corporate treasury centre, a qualifying aircraft lessor or a qualifying aircraft leasing manager? If yes, submit the information as requested in the Notes and complete Item 9.7.	<input type="checkbox"/> 9	<input type="checkbox"/>
3.5	Do you claim tax relief for this year of assessment pursuant to an arrangement for avoidance of double taxation specified under section 49(1) or 49(1A) of the Inland Revenue Ordinance? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 10	<input type="checkbox"/>
3.6	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 11	<input type="checkbox"/>
3.7	Do you claim debt treatment for an arrangement for this year of assessment as “an originator” or “a bond-issuer” of a specified alternative bond scheme under section 40AB and Schedule 17A of the Inland Revenue Ordinance?	<input type="checkbox"/> 12	<input type="checkbox"/>
3.8	Do you claim deduction for distribution arising from a regulatory capital security for this year of assessment?	<input type="checkbox"/> 13	<input type="checkbox"/>

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- A/C     C/A     T/R     PF Lang. Ind.     Not for A.A. Ind.     IR10C/670/1264 issued on \_\_\_\_\_  
 IR849 / on-line update for:     B. Name     B. Add.     Cess.

<b>PART 4 DETAILS OF THE CORPORATION</b>	
4.1	Postal address if different from that printed on this return: .....
4.2	If the postal address stated in Item 4.1 is the same as your current main business address, "✓" the box. <input type="checkbox"/>
4.3	Telephone Number: .....
4.4	Principal business activity: ..... Hong Kong Standard Industrial Classification Code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 14 Principal product or service: ..... If different from that previously reported, "✓" the box. <input type="checkbox"/>

<b>PART 5 RETURN FORM LANGUAGE</b>	
If you wish to receive future Profits Tax Returns in <b>CHINESE</b> , "✓" the box. <input type="checkbox"/>	

<b>PART 6 AUTHORIZED REPRESENTATIVE</b>	
(Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)	
I hereby authorize .....	
of (Address) .....	
.....	
to handle the tax affairs on behalf of the Corporation.	
The representative's Business Registration No. and Branch No., if any	<input type="text"/>
The representative's Reference No.	<input type="text"/>

<b>PART 7 GENERAL MATTERS</b>		"✓" the appropriate boxes	
		Yes	No
7.1	Are your accounts required to be audited by law? If yes, complete Item 7.1.1 and if you are a SMALL corporation, complete also Items 7.1.2 and 7.1.3.	<input type="checkbox"/> 15	<input type="checkbox"/>
7.1.1	Did the Auditor(s) in his/their Report express an adverse opinion or a disclaimer of opinion?	<input type="checkbox"/> 16	<input type="checkbox"/>
7.1.2	State the name of the Auditor(s) who prepared your Auditor's/Auditors' Report for the basis period: .....		
7.1.3	State the date of the Auditor's/Auditors' Report: .....		
7.2	State your basis period: From ..... to ..... Is the accounting date for this year different from that of last year?	<input type="checkbox"/> 17	<input type="checkbox"/>
7.3	Did you commence business within the basis period? If yes, state the date of commencement: .....	<input type="checkbox"/> 18	<input type="checkbox"/>
7.4	Did you cease business within the basis period? If yes, complete Items 7.4.1, 7.4.2 and 7.4.3.	<input type="checkbox"/> 19	<input type="checkbox"/>
7.4.1	State the date of cessation: .....		
7.4.2	On cessation, was your business or any part thereof transferred to and carried on by another person? If yes, state the name of this person: .....	<input type="checkbox"/> 20	<input type="checkbox"/>
7.4.3	On cessation, were any of the assets of your business sold or transferred to an associated person?	<input type="checkbox"/> 21	<input type="checkbox"/>
7.5	Are your financial statements prepared in a foreign currency? If yes, state the currency and the conversion rate used to convert to HK dollars. Currency ..... Conversion rate .....	<input type="checkbox"/> 22	<input type="checkbox"/>
7.6	Are you a private company? If yes, complete Item 7.6.1.	<input type="checkbox"/> 23	<input type="checkbox"/>
7.6.1	Has there been any change in your shareholders during the basis period?	<input type="checkbox"/> 24	<input type="checkbox"/>
7.7	During the basis period, were you a party to an amalgamation under section 680 or 681 of the Companies Ordinance (Cap. 622)?	<input type="checkbox"/> 25	<input type="checkbox"/>
7.8	During the basis period, were you involved in any processing arrangement in the Mainland of China? If yes, complete Item 10.2.2.	<input type="checkbox"/> 26	<input type="checkbox"/>

<b>PART 8 TRANSACTIONS FOR / WITH NON-RESIDENTS</b>		Yes	No
8.1	During the basis period did you:		
8.1.1	sell any goods or provide any services in Hong Kong on behalf of a non-resident person?	<input type="checkbox"/> 27	<input type="checkbox"/>
8.1.2	receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong?	<input type="checkbox"/> 28	<input type="checkbox"/>
8.2	Hire charges paid or accrued to non-resident persons for the use of or right to use movable property in Hong Kong	HK\$	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 29
8.3	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	HK\$	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 30

**PART 9 SUPPLEMENTARY FORMS**

If you fall within any of the following descriptions, please download the relevant supplementary form from Department's web site [www.ird.gov.hk/e\\_pfr](http://www.ird.gov.hk/e_pfr) for completion and "✓" the appropriate boxes.

		Form attached
9.1	You elect to be chargeable at two-tiered rates for this year of assessment. You had connected entities carrying on a trade, profession or business in Hong Kong and you were not a member of a group of companies, one of which was listed on the Stock Exchange of Hong Kong.	Form S1 <input type="checkbox"/> 31
9.2	You had transactions with non-resident associated persons during the basis period.	Form S2 <input type="checkbox"/> 32
9.3	An advance pricing arrangement has been made for the basis period.	Form S2 <input type="checkbox"/> 33
9.4	You belonged to a multinational enterprise group which has the obligation to file country-by-country report in Hong Kong or elsewhere in the basis period.	Form S2 <input type="checkbox"/> 34
9.5	You wish to claim deduction for R&D expenditure under section 16B of the Inland Revenue Ordinance and/or you had trading receipts or sale proceeds from intellectual property rights generated from R&D activities during the basis period.	Form S3 <input type="checkbox"/> 35
9.6	You wish to claim deduction for expenditure on energy efficient building installation under section 16I of the Inland Revenue Ordinance.	Form S4 <input type="checkbox"/> 36
9.7	During the basis period, you were carrying on the business as:	
9.7.1	a ship-owner	Form S5 <input type="checkbox"/> 37
9.7.2	a professional reinsurer	Form S6 <input type="checkbox"/> 38
9.7.3	an authorized captive insurer	Form S7 <input type="checkbox"/> 39
9.7.4	a qualifying corporate treasury centre	Form S8 <input type="checkbox"/> 40
9.7.5	a qualifying aircraft lessor	Form S9 <input type="checkbox"/> 41
9.7.6	a qualifying aircraft leasing manager	Form S10 <input type="checkbox"/> 42

**PART 10 TAX DATA (Complete all items. If NIL, enter "0" .)**

HK\$

10.1	Offshore profits <b>excluded</b> from the Assessable Profits or Adjusted Loss stated in Part 1		43
10.2	Offshore profits from business (already included in Item 10.1) attributable to:		
10.2.1	the use of the Internet to accept orders, sell goods, provide services or accept payment		44
10.2.2	contract processing or import processing arrangement in the Mainland of China		45
10.3	Profits from sale of landed properties in Hong Kong <b>excluded</b> from the Assessable Profits or Adjusted Loss stated in Part 1		46
10.4	Profits from sale of capital assets (other than landed properties in Hong Kong) <b>excluded</b> from the Assessable Profits or Adjusted Loss stated in Part 1		47
10.5	Net interest income exempted from payment of Profits Tax		48
10.6	Interest, profits or gains from qualifying debt instruments (issued on or after 1 April 2018) exempted from payment of Profits Tax		49
10.7	Deduction claimed for approved charitable donations		50
10.8	Deduction claimed for expenditure on building refurbishment		51
10.9	Deduction claimed for expenditure on computer hardware and software		52
10.10	Deduction claimed for expenditure on prescribed manufacturing machinery or plant		53
10.11	Deduction claimed for expenditure on environmental protection machinery		54
10.12	Deduction claimed for expenditure on environmental protection installation		55
10.13	Deduction claimed for expenditure on environment-friendly vehicles		56
10.14	Deduction claimed for expenditure on:		
10.14.1	patent rights		57
10.14.2	rights to know-how		58
10.15	Deduction claimed for specified expenditure on:		
10.15.1	copyrights		59
10.15.2	performer's economic rights		60
10.15.3	protected layout-design (topography) rights		61
10.15.4	protected plant variety rights		62
10.15.5	registered designs		63
10.15.6	registered trade marks		64
10.16	Tax relief claimed pursuant to an arrangement stated in Item 3.5:		
10.16.1	foreign tax paid claimed as a tax credit		65
10.16.2	income or profits <b>excluded</b> from the Assessable Profits or Adjusted Loss stated in Part 1		66
10.17	Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an intra-group financing business		67

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**PART 11 DEPRECIATION ALLOWANCES CLAIMED (Complete all items. If NIL, enter "0")**

Industrial Building		HK\$			
11.1	Initial Allowance			68	
11.2	Annual Allowance			69	
11.3	Balancing Allowance			70	
11.4	Balancing Charge			71	
Commercial Building		HK\$		Machinery or Plant	
11.5	Annual Allowance			72	
11.6	Balancing Allowance			73	
11.7	Balancing Charge			74	
				11.8	Initial Allowance
				11.9	Annual Allowance
				11.10	Balancing Allowance
				11.11	Balancing Charge

**PART 12 FINANCIAL DATA (Complete all items. If NIL, enter "0")**

		HK\$				HK\$	
12.1	Turnover			79	12.12	Commission payments	90
12.2	Opening inventories			80	12.13	Intellectual property payments	91
12.3	Purchases			81	12.14	Management and consultancy fee payments	92
12.4	Closing inventories			82	12.15	Contractor and subcontractor charges	93
12.5	Gross profit			83	12.16	Bad debts	94
12.6	Gross loss			84	12.17	Net profit per account	95
12.7	Dividend income			85	12.18	Net loss per account	96
12.8	Interest income			86	12.19	Accounts receivable (trade)	97
12.9	Interest expense			87	12.20	Accounts payable (trade)	98
12.10	Employee and director remuneration			88	12.21	Issued share capital	99
12.11	Share-based payments			89			

**PART 13 DECLARATION**

I, ..... (full name), being **SECRETARY/MANAGER/DIRECTOR/INVESTMENT MANAGER\*/PROVISIONAL LIQUIDATOR/LIQUIDATOR** (Delete whichever is inapplicable) of ..... (State full name of the Corporation), declare that:-

- the whole of the Assessable Profits (or Adjusted Loss) of the Corporation arising during the basis period for the year of assessment as stated in the notice on Page 1 has been disclosed;
- the Supporting Documents referred to in the notice on Page 1 have been prepared;
- this return and any required supplementary forms have been completed in accordance with the Supporting Documents; and
- to the best of my knowledge and belief all the particulars contained in this return, any required supplementary forms and the Supporting Documents are true, correct and complete.

**Date** ..... **Signature** .....

**(Heavy penalties may be incurred for failing to keep sufficient business records, making an incorrect return or committing other offences — See Sections D and E of the Notes.)**

\*Only applicable to a corporation that is an open-ended fund company.

**PART 14 PERSONAL INFORMATION COLLECTION STATEMENT**

It is obligatory for you to supply the personal data as required by this return and any required supplementary forms. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your application/request/notification will not be accepted for processing. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

**DO NOT TEAR OFF THIS PART**

File No. \_\_\_\_\_

Ass't Yr \_\_\_\_\_