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

Industrial Building		**HK$**
11.1	Initial Allowance	
11.2	Annual Allowance	
11.3	Balancing Allowance	
11.4	Balancing Charge	

Commercial Building		**HK$**
11.5	Annual Allowance	
11.6	Balancing Allowance	
11.7	Balancing Charge	

Machinery or Plant		**HK$**
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	Gross income		12.13	Commission payments	
12.2	Turnover		12.14	Intellectual property payments	
12.3	Opening inventories		12.15	Management and consultancy fee payments	
12.4	Purchases		12.16	Contractor and subcontractor charges	
12.5	Closing inventories		12.17	Bad debts	
12.6	Gross profit		12.18	Net profit per account	
12.7	Gross loss		12.19	Net loss per account	
12.8	Dividend income		12.20	Accounts receivable (trade)	
12.9	Interest income		12.21	Accounts payable (trade)	
12.10	Interest expense		12.22	Issued share capital	
12.11	Employee and director remuneration		12.23	Total value of assets	
12.12	Share-based payments				

PART 13 DECLARATION ("✓" one appropriate box only)

☐ **I,** (full name),

being **SECRETARY** / **MANAGER** / **DIRECTOR** / **INVESTMENT MANAGER** / **PROVISIONAL LIQUIDATOR** / **LIQUIDATOR** *
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 and other 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 other forms and the Supporting Documents are true, correct and complete.

☐ **I,** (full name),

being (Designation) of

(State full name of the service provider being engaged to furnish this return) (the Service Provider),

declare that:-

- (State full name of the Corporation) (the Taxpayer) has engaged the Service Provider to furnish this return for or on behalf of the Taxpayer;
- the Service Provider has obtained and attached a confirmation (IR1476) from the Taxpayer stating that the information contained in this return, any required supplementary forms and other forms and the Supporting Documents is correct and complete to the best of the Taxpayer's knowledge and belief; and
- this return is furnished in accordance with the information provided, or instructions given, by the Taxpayer to the Service Provider.

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.)

*Delete whichever is inapplicable. INVESTMENT MANAGER only applicable to a corporation that is an open-ended fund company.

Printing Template for Profits Tax Return - (BIR 51)

You can input data in this template and then print the data on the paper Profits Tax return (BIR51) for submission. Only the data filled in the input boxes will be printed. For printing, please put the paper return into the printer tray.

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

PART 1 STATEMENT OF ASSESSABLE PROFITS OR ADJUSTED LOSS

1.1	**Assessable Profits (before loss brought forward)**	If NIL, enter "0"	**HK$**
1.2	**Adjusted Loss (before loss brought forward)**	If NIL, enter "0"	**HK$**
1.3	**Loss brought forward from prior year**	If NIL, enter "0"	**HK$**

PART 2 TAX LIABILITY OR REPAYMENT

2.1	**Tax Payable**	If NIL, enter "0"	**HK$**
2.2	**Tax Repayable**	If NIL, enter "0"	**HK$**

"✓ " the appropriate boxes

		Yes	**No**
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.)	☐	☐

PART3 SPECIFIED TRANSACTIONS AND MATTERS

		Yes	**No**
3.1	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 12.14.	☐	☐
3.2	Did you have any deemed assessable profits under section 20AE, 20AF, 20AX and/or 20AY of the Inland Revenue Ordinance or section 22 and/or 23 of Schedule 16E to the Inland Revenue Ordinance for this year of assessment? If yes, submit the information as required in the Notes.	☐	☐
3.3	Does the amount of the Assessable Profits/Adjusted Loss entered in Part 1 include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1 April 2018)? If yes, submit the information as required in the Notes.	☐	☐
3.4	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.	☐	☐
3.5	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as required in the Notes.	☐	☐
3.6	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 of and Schedule 17A to the Inland Revenue Ordinance?	☐	☐
3.7	Do you claim deduction for distribution arising from a regulatory capital security for this year of assessment?	☐	☐
3.8	Were you a permanent establishment in Hong Kong of a non-Hong Kong resident person for this year of assessment? If yes, submit the information as required under Item (3)(t) in Part 1 of Note G.	☐	☐
3.8.1	If yes, did you have transactions with other parts of the non-Hong Kong resident person for this year of assessment?	☐	☐

PART 4 DETAILS OF THE CORPORATION

4.1 Postal address if different from that printed on this return:

4.2 Telephone Number:

4.3 Principal business activity:

Hong Kong Standard Industrial Classification Code

PART 5 RETURN FORM LANGUAGE

If you wish to receive future Profits Tax Returns in **CHINESE**, "✓" the box.

PART 6 AUTHORIZED REPRESENTATIVE

(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 —

The representative's Reference No.

PART 7 GENERAL MATTERS

" ✓" the appropriate boxes

		Yes	No
7.1	Are your accounts required to be audited by law?	☐	☐
7.2	State your basis period: From to Is the accounting date for this year different from that of last year?	☐	☐
7.3	Did you commence business within the basis period? If yes, state the date of commencement:	☐	☐
7.4	Did you cease business within the basis period? If yes, complete Items 7.4.1, 7.4.2 and 7.4.3.	☐	☐
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:	☐	☐
7.4.3	On cessation, were any of the assets of your business sold or transferred to an associated person?	☐	☐
7.5	Do you elect to align the tax treatment of financial instruments with their accounting treatment and have the related profits assessed in accordance with sections 18I to 18L of the Inland Revenue Ordinance?	☐	☐
7.6	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	☐	☐
7.7	Are you a private company? If yes, complete Item 7.7.1.	☐	☐
7.7.1	Has there been any change in your shareholders during the basis period?	☐	☐
7.8	During the basis period, were you a party to an amalgamation under section 680 or 681 of the Companies Ordinance (Cap. 622)?	☐	☐
7.9	During the basis period, were you involved in any processing arrangement in the Mainland of China? If yes, complete Item 10.2.2.	☐	☐
7.10	Are you an insurance corporation commencing to implement the risk-based capital ("RBC") regime to determine capital requirements for the basis period? If yes, complete Items 7.10.1 and 7.10.2.	☐	☐
7.10.1	Amount of one-off adjustment arising from the implementation of the RBC regime If NIL, enter "0" **Income HK$** **Loss HK$**		
7.10.2	Do you elect to treat the one-off adjustment as your income or loss by 5 equal amounts for this year of assessment and the next succeeding 4 years of assessment?	☐	☐
7.11	Are you a family-owned special purpose entity in which an eligible family-owned investment holding vehicle has beneficial interest? If yes, complete Item 10.10.	☐	☐
7.12	Are you an eligible single family office of a family? If yes, submit the information as required in the Notes.	☐	☐
7.13	For a member of an MNE Group, did you derive and/or receive any specified foreign-sourced income during the basis period? If yes, complete IR1478.	☐	☐
7.14	Subject to the enactment and operation of relevant legislation, do you wish to claim profits tax concessions for profits sourced in Hong Kong from eligible intellectual property income? If yes, complete IR1482.	☐	☐

PART 8 TRANSACTIONS FOR / WITH NON-RESIDENTS

		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?	☐	☐
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?	☐	☐
8.1.3	make any value creation contributions in Hong Kong in relation to the intellectual property of a non-Hong Kong resident associate?	☐	☐

8.2 Hire charges paid or accrued to non-resident persons for the use of or right to use movable property in Hong Kong If NIL, enter "0" **HK$**

8.3 Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong If NIL, enter "0" **HK$**

PART 9 DETAILS OF SUPPLEMENTARY FORM(S) UPLOADED (See Note C3 for details.)

" ✓" the appropriate box(es)

If you fall within any of the descriptions in Part 9 of the Notes, please download the relevant supplementary form from Department's web site (www.ird.gov.hk/e_pfr) for electronic completion, sign and submit a Control List.

9.1	Form S1 - Person electing for two-tiered profits tax rates ☐	9.11	Form S11 - Qualifying ship lessor ☐
9.2	Form S2 - Transfer pricing ☐	9.12	Form S12 - Qualifying ship leasing manager ☐
9.3	Form S3 - Expenditure on research & development ☐	9.13	Form S13 - Specified insurer ☐
9.4	Form S4 - Expenditure on energy efficient building installation ☐	9.14	Form S14 - Licensed insurance broker company ☐
9.5	Form S5 - Ship-owner ☐	9.15	Form S15 - Persons deriving eligible carried interest ☐
9.6	Form S6 - Professional reinsurer ☐	9.16	Form S16 - Qualifying ship agent ☐
9.7	Form S7 - Authorized captive insurer ☐	9.17	Form S17 - Qualifying ship manager ☐
9.8	Form S8 - Qualifying corporate treasury centre ☐	9.18	Form S18 - Qualifying ship broker ☐
9.9	Form S9 - Qualifying aircraft lessor ☐	9.19	Form S20 - Tax concessions for family-owned investment holding vehicle ☐
9.10	Form S10 - Qualifying aircraft leasing manager ☐		

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

HK$

10.1 Offshore profits **excluded** from the Assessable Profits or Adjusted Loss stated in Part 1

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

10.2.2 contract processing or import processing arrangement in the Mainland of China

10.3 Profits from sale of landed properties in Hong Kong **excluded** from the Assessable Profits or Adjusted Loss stated in Part 1

10.4 Gains or profits from disposal of qualifying equity interests excluded from the Assessable Profits or Adjusted Loss stated in Part 1 (subject to the enactment and operation of relevant legislation) If amount entered is not "0", complete IR1481

10.5 Profits from sale of capital assets (other than landed properties in Hong Kong and qualifying equity interests) **excluded** from the Assessable Profits or Adjusted Loss stated in Part 1

10.6 Net interest income exempted from payment of Profits Tax

10.7 Interest, profits or gains from qualifying debt instruments (issued on or after 1 April 2018) exempted from payment of Profits Tax

10.8 Profits from transactions in assets of a class specified in Schedule 16C to the Inland Revenue Ordinance and incidental transactions exempted from payment of Profits Tax

10.9 Profits from transactions in relation to specified securities exempted from payment of Profits Tax

10.10 Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E to the Inland Revenue Ordinance chargeable at concessionary tax rate

10.11 Deduction claimed for approved charitable donations

10.12 Deduction claimed for expenditure on building refurbishment

10.13 Deduction claimed for expenditure on computer hardware and software

10.14 Deduction claimed for expenditure on prescribed manufacturing machinery or plant

10.15 Deduction claimed for expenditure on environmental protection machinery

10.16 Deduction claimed for expenditure on environmental protection installation

10.17 Deduction claimed for expenditure on environment-friendly vehicles

10.18 Deduction claimed for expenditure on:
- 10.18.1 patent rights
- 10.18.2 rights to know-how

10.19 Deduction claimed for specified expenditure on:
- 10.19.1 copyrights
- 10.19.2 performer's economic rights
- 10.19.3 protected layout-design (topography) rights
- 10.19.4 protected plant variety rights
- 10.19.5 registered designs
- 10.19.6 registered trade marks

10.20 Tax relief claimed pursuant to an arrangement stated in Item 3.4:

10.20.1 foreign tax paid claimed as a tax credit

10.20.2 income or profits **excluded** from the Assessable Profits or Adjusted Loss stated in Part 1

10.21 Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an intra-group financing business