





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?	<input type="checkbox"/> 42	<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"/> 43	<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\$	44
8.3	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	HK\$	45

### PART 9 SUPPLEMENTARY FORMS

If you fall within any of the following descriptions, please download the relevant supplementary form from Department's web site <a href="http://www.ird.gov.hk/e_pfr">www.ird.gov.hk/e_pfr</a> 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"/> 46
9.2	You had transactions with non-resident associated persons during the basis period.	Form S2 <input type="checkbox"/> 47
9.3	An advance pricing arrangement has been made for the basis period.	Form S2 <input type="checkbox"/> 48
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"/> 49
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"/> 50
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"/> 51
9.7	During the basis period, you were carrying on the business as a ship-owner.	Form S5 <input type="checkbox"/> 52

### 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	53
10.2	Offshore profits from business (already included in Item 10.1) in respect of which the Internet was used to accept orders, sell goods, provide services or accept payment	54
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	55
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	56
10.5	Net interest income exempted from payment of Profits Tax	57
10.6	Interest, profits or gains from qualifying debt instruments (issued on or after 1 April 2018) exempted from payment of Profits Tax	58
10.7	Deduction claimed for approved charitable donations	59
10.8	Deduction claimed for expenditure on computer hardware and software	60
10.9	Deduction claimed for expenditure on prescribed manufacturing machinery or plant	61
10.10	Deduction claimed for expenditure on environmental protection machinery	62
10.11	Deduction claimed for expenditure on environmental protection installation	63
10.12	Deduction claimed for expenditure on environment-friendly vehicles	64
10.13	Deduction claimed for expenditure on:	
10.13.1	patent rights	65
10.13.2	rights to know-how	66
10.14	Deduction claimed for specified expenditure on:	
10.14.1	copyrights	67
10.14.2	performer's economic rights	68
10.14.3	protected layout-design (topography) rights	69
10.14.4	protected plant variety rights	70
10.14.5	registered designs	71
10.14.6	registered trade marks	72
10.15	Deduction claimed for mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance	73
10.16	Foreign tax paid claimed as a tax credit pursuant to an arrangement stated in Item 2.5	74

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PART 11 FINANCIAL DATA (Complete all items. If NIL, enter "0")										
HK\$					HK\$					
11.1	Turnover				75	11.11	Commission payments			85
11.2	Opening inventories				76	11.12	Intellectual property payments			86
11.3	Purchases				77	11.13	Management and consultancy fee payments			87
11.4	Closing inventories				78	11.14	Contractor and subcontractor charges			88
11.5	Gross profit				79	11.15	Bad debts			89
11.6	Gross loss				80	11.16	Net profit per account			90
11.7	Dividend income				81	11.17	Net loss per account			91
11.8	Interest income				82	11.18	Accounts receivable (trade)			92
11.9	Interest expense				83	11.19	Accounts payable (trade)			93
11.10	Employee remuneration				84					

**PART 12 DECLARATION**

I, \_\_\_\_\_ (full name), being the \_\_\_\_\_ \*(See below) carrying on a trade, profession or business under the name of \_\_\_\_\_, declare that:-  
 (State full name of the Business carried on)

- the whole of the Assessable Profits (or Adjusted Loss) of the Business 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.

(Space for firm's official chop, if any)

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.)**

- \* In the case of:-
- (a) a sole proprietorship, insert "person";
  - (b) a partnership, insert "precedent partner of the partnership";
  - (c) a body of persons, insert "principal officer of the body of persons";
  - (d) a business having no resident proprietor or partner, insert "agent" or "manager"; (An agent or a manager is only permitted to sign this return where there is no resident proprietor or partner in Hong Kong.)
  - (e) an executor, administrator or other person administering the estate of deceased person, insert "executor of (the name of the deceased person)".

**PART 13 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 \_\_\_\_\_