

INLAND REVENUE DEPARTMENT PROFITS TAX RETURN-PERSONS OTHER THAN 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/bir52_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 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 other documents and information as specified in the Notes.

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

If you are a **SMALL** business, 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 Commission	ner				
Please	e refer to the corresponding parts and items in Section G of the Notes. Exclude cer	nts when statii	ng amounts.			
PAR	T 1 STATEMENT OF ASSESSABLE PROFITS OR ADJUSTED LOSS					
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			
		" " the appropriate boxes				
		Yes	No			
1.3	Did the proprietor (or spouse) / any partner (or spouse) receive any emoluments, interest on capital etc. from the business? If yes, complete Item 1.4. If no, leave Item 1.4 blank.	3				
1.4	Confirm that the amount mentioned in Item 1.3 has been adjusted in the tax computation in arriving at the Assessable Profits in Item 1.1 or Adjusted Loss in Item 1.2.	4				
1.5	Are you chargeable at two-tiered rates for this year of assessment? (For a business with connected entities, no other connected entity elects to be chargeable at two-tiered rates.)	5				
PAR	T 2 GROSS INCOME, SPECIFIED TRANSACTIONS AND MATTERS	Yes	No			
2.1	Does your gross income for the basis period exceed HK\$2,000,000?	6				
	2.1.1 If no, state your gross income for the basis period.	7				
2.2	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 11.12.	8				
2.3	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.	9				
2.4	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.	10				
2.5	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.	11				
2.6	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as required in the Notes.	12				
2.7	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?	13				
П	FOR OFFICIAL USE ONLY A/C	on				

 \square Cess.

☐ B. Add.

☐ Owner

 \square IR849 / on-line update for:

☐ B. Name

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3.1	PART 3 DETAILS OF THE BUSINESS 3.1 Postal address if different from that printed on this return:															
3.2																
3.3																
3.4	<u> </u>		vity:										••••			
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	If you v	wish to receive	future Profits Tax	Returns in	CHINESE,	, "• " th	e box.									
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			on behalf of													ble).
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6.1	PERSO	ONAL PARTICUI	ARS OF PROPRI	ETOR OR P	ARTNERS	S (If spac	e is insu	fficient,	provid	e partic	ulars o	n a s	separate s	heet)	
	F	ull Name	Re	sidential add	trace				r partner	rs who e	ntered /	left o	during the loate le		period	
	(Su	rname first)	110	sideritiai add			Day	Month		ear	D	ay	Month		ear	
(1)														<u> </u>		15
(2)														<u>_</u>		16
(3)														<u></u>		17
(4)														Ш		18
6.2			ESSABLE PROFI' t, provide particu				LAIM FO	R DEDU	JCTION	OF MA	NDAT	ORY	CONTRIB	UTIO	NS	
	Proprietor's / Partners' HK Identity Card No.									Mandatory contributions made for proprietor / each partner						
		are not indivi		Personal Assessment	Loss Sharing Ratio %				ed Loss				under M	andate	ory Prov	rident
(1)	(iı	n the same order	as Item 6.1)	20	11110 /0		- ''	ICΦ (II IVIL	., enter	-		21	Fund Se	heme	es Ordina	ance 22
(2)			() 23	24								25		+		26
(3)			() 27	28								29		+		30
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			partner wishes to		100											
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PAF 7.1		GENERAL MA											Yes		No	D
/.'	State your basis period: From															
7.2																
7.3	If yes, state the date of commencement:									1 30						
"	If yes, complete Items 7.3.1, 7.3.2 and 7.3.3.									37	L					
	7.3.1 State the date of cessation:									1						
	If yes, state the date of death:								38	L						
	7.3.3 On cessation, was your trade, profession or business or any part thereof transferred to and carried on by another person?									39		7				
	If yes, state:- (i) the name under which the business is carried on										L	_				
	(ii) the nature of that business															
7.4	.4 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							_								
7.5	5 Did you purchase any property during the basis period for which industrial building or commercial building allowance is claimed?															

PART STANUSACTIONS FOR / WITH NON-RESIDENTS 2 2 3 4 4 4 4 4 4 4 4 4		" the appro	priate boxes									
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 a control of derived from Hong Kong? 8.2. Hire charges paid or accrued to non-resident persons for the use of or right to use moveble property in Hong Kong or accrued to non-resident persons in respect of professional services received in Hong Kong or accrued to non-resident persons in respect of professional services received in Hong Kong or accrued to non-resident persons in respect of professional services received in Hong Kong or accrued to non-resident persons in respect of professional services received in Hong Kong or accrued to non-resident persons in respect of professional services received in Hong Kong or Accurate the Hong Kong or a trade, profession are business in Hong Kong services received to the charge of Hong Kong or a trade, profession or business in Hong Kong and you were not a member of a group of componies, one of such a trade, profession or business in Hong Kong and you were not a member of a group of componies, one of such a trade or hong kong in Hong Kong or a trade, profession or business in Hong Kong and you were not a member of a group of componies, one of such as trade or hong kong in Hong Kong or accurate the Hong Kong or accurate the Hong Kong or accurate the Board person or accurate the Hong Kong	PART	TRANSACTIONS FOR / WITH NON-RESIDENTS	Yes	No								
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A content from Hong Kong? A content from Hong Kong? A content from Hong Kong A content from Ho		8.1.1 sell any goods or provide any services in Hong Kong on behalf of a non-resident person?	42									
Right to use movable property in Hong Kong Research or accrued to non-resident persons in respect of professional Right or secured to non-resident persons in respect of professional Right or secured to non-resident persons in respect of professional Right or secured to non-resident persons in respect of professional Right or secured to Hong Kong PART 9 SUPPLEMENTARY FORMS If you fell within any of the following descriptions, please download the relevant supplementary form from Department's web bits wow.ind.gov.hike.pr for completion and "v" the appropriate boxes. Port of the profession or business in Hong Kong and you were not a member of a group of companies, one of within well intel on the Discass Schange of Hong Kong. Port of You had transactions with non-resident associated persons during the basis period. Port of You had provided the profession of business in Hong Kong and you were not a member of a group of companies, one of within well intel on the Discass Schange of Hong Kong. Port of You had transactions with non-resident associated persons during the basis period. Port of You what no claim deduction for RSD expenditure under section 188 of the Inland Revenue Ordinance and the Port of You was not claim deduction for RSD expenditure under section 188 of the Inland Revenue Ordinance and You was not claim deduction for expenditure on energy efficient building installation outside section 188 of the Inland Revenue Ordinance. POUTING the basis period. POUTING the basis period, you were carrying on the business as a ship-owner. PORT 10 TAX DATA (Complete all items. If NIL, enter "0":) PORT 10 TAX DATA (Complete all items. If NIL, enter "0":) PORT 10 TAX DATA (Complete all items. If NIL, enter "0":) PORT 10 TAX DATA (Complete all items. If NIL, enter "0":) PORT 10 Port 10 TAX DATA (Complete all items. If NIL, enter "0":) PORT 10 Port 10 TAX DATA (Complete all items. If NIL, enter "0":) PORT 10 Port 10 TAX DATA (Complete all items. If NIL, enter "0":) PORT 10 Port 10 TAX DATA (Complete al			43									
PART 9 SUPLEMENTARY 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.pf for completion and "p" the appropriate boxes. Vou alect to be chargeable at two-tiered raise 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. 2	8.2	, HKC		44								
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Departments web site www.ird.gov.hk/e, prir for completion and "V" the appropriate boxes. 1	PAR	T 9 SUPPLEMENTARY FORMS										
9.2 You had transactions with non-resident associated persons during the basis period. Form \$2	If you Depa	fall within any of the following descriptions, please download the relevant supplementary form from rtment's web site www.ird.gov.hk/e_pfr for completion and "\(\nabla\)" the appropriate boxes.	Form attached									
9.3 An advance pricing arrangement has been made for the basis period. 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. 9.5 You wish to claim deduction for R&O expenditure under section 18B of the Inland Revenue Ordinance analysis you had trading receipts or sale proceeds from intellectual property rights generated from R&O activities under section 18B of the Inland Revenue Ordinance. 9.6 You wish to claim deduction for expenditure on energy efficient building installation under section 18b of the Inland Revenue Ordinance. 9.7 During the basis period. 9.8 You wish to claim deduction for expenditure on energy efficient building installation under section 18b of the Inland Revenue Ordinance. 9.7 During the basis period, you were carrying on the business as a ship-owner. 9.8 PART 10 TAX DATA (Complete all items. If NIL, enter "0") 10.1 Differor 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) in respect of strick the Inland was used to accept orders, sall gloods, provides services or accept payment in Interest was used to accept orders, sall gloods, provides services or accept payment in Interest was used to accept orders, sall gloods, provides services or accept payment in Interest profits or adjusted Loss stated in Part 1 10.4 Profits from sale of capital assets (other than landed properties in hong Kong excluded from the Assessable Profits or Adjusted Loss stated in Part 1 10.5 Net interest, profits or gains from qualifying debt instruments (beaud on or after 1 April 2018) exempted from payment of Profits Tax 10.7 Deduction claimed for expenditure on computer hardward acceptance of the profits Tax 10.8 Deduction claimed for expenditure on environmental protection installation 10.10 Deduction claimed for expenditure on environmental protection installation 10.10 Deduction claimed for expendit	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										
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10.15 Deduction claimed for mandatory contributions made for proprietor or partners		10.14.5 registered designs		71								
		10.14.6 registered trade marks		72								
under the Mandatory Provident Fund Schemes Ordinance	10.15	Deduction claimed for mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance		73								

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Foreign tax paid claimed as a tax credit pursuant to an arrangement stated in Item 2.5

10.16

DO NOT WRITE IN THIS SPACE

PAR	I 11 FINA	NCIAL DATA (Complete all items.	If NIL, enter	"0".)		
		HK\$		1.11	Commission	HK\$
11.1	Turnover		75	1.11	payments	88
11.2	Opening inventories		76	11.12	Intellectual property payments	86
11.3	Purchases		77		Management	
11.4	Closing inventories		78		and consultancy fee payments	
11.5	Gross profit		79	11.14	Contractor and subcontractor charges	88
11.6	Gross loss		80 1	11.15	Bad debts	38
11.7	Dividend income		81	11.16	Net profit per account	90
11.8	Interest		82	11.17	Net loss per account	91
11.9	Interest expense		83	11.18	Accounts receivable	92
11.10	Employee remuneration		84	11.19	(trade) Accounts payable (trade)	93
		4.0.4			(iiddo)	
PAR1	12 DECL	ARATION				
l,			(full name), b	eing	the	*(See below)
oarry	ing on a trade	e, profession or business under the na	mo of			, declare that:-
Carry	ing on a tradi	e, profession of business under the ha	ille 01	(State	e full name of	the Business carried on)
	41	ula af tha Assault I Double / an Adico	-4 \ -6 + -			
		ole of the Assessable Profits (or Adjustical for the year of assessment as state	•			
		riod for the year of assessment as state porting Documents referred to in the no				
		irn and any required supplementary fo porting Documents; and	orms have been	comp	leted in accor	dance with
	 to the b 	pest of my knowledge and belief all	the particulars	conta	ined in this r	return, any
	require	d supplementary forms and the Su	pporting Docu	ment	s are true, c	orrect and
	complet					
						(Space for firm's official chop, if any)
Date		Signature				
(Haa	vv nenaltie	may be incurred for failing to ke	en sufficient h	uein	ace racarde	making an
		or committing other offences—Se				
* In t	he case of:-					
(a) a	sole proprie	orship, insert "person";				
		insert "precedent partner of the partner				
		ons, insert *principal officer of the boo				
(d) a	a business ha eturn where t	ving no resident proprietor or partner, here is no resident proprietor or partne	insert "agent" o er in Hong Kong	or "ma .)	anager"; (An a	agent or a manager is only permitted to sign this
	n executor, a person)".	dministrator or other person administ	tering the estate	of de	eceased perso	on, insert "executor of (the name of the deceased

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 NO	TTEAR (OFFTHIS	s par
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File No.	Ass't Yr
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