



**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](http://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
- (c) 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 Commissioner

**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                                |                          |
| 1.2 | Adjusted Loss (before loss brought forward)  | If NIL, enter "0" | HK\$ |  |  |  |  |  |  |  | 2                                |                          |
|     |  |                   |      |  |  |  |  |  |  |  | <b>"✓" the appropriate boxes</b> |                          |
|     |  |                   |      |  |  |  |  |  |  |  | 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. |                   |      |  |  |  |  |  |  |  | <input type="checkbox"/> 3       | <input type="checkbox"/> |
| 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.               |                   |      |  |  |  |  |  |  |  | <input type="checkbox"/> 4       | <input type="checkbox"/> |
| 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.) |                   |      |  |  |  |  |  |  |  | <input type="checkbox"/> 5       | <input type="checkbox"/> |

**PART 2 GROSS INCOME, SPECIFIED TRANSACTIONS AND MATTERS**

|     |   |  |      |  |  |  |  |  |  |  |                             |                          |
|-----|---|--|------|--|--|--|--|--|--|--|-----------------------------|--------------------------|
|     |   |  |      |  |  |  |  |  |  |  | Yes                         | No                       |
| 2.1 | Does your gross income for the basis period exceed HK\$2,000,000?   |  |      |  |  |  |  |  |  |  | <input type="checkbox"/> 6  | <input type="checkbox"/> |
|     | 2.1.1 If no, state your gross income for the basis period.  |  | HK\$ |  |  |  |  |  |  |  | <input type="checkbox"/> 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. |  |      |  |  |  |  |  |  |  | <input type="checkbox"/> 8  | <input type="checkbox"/> |
| 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.   |  |      |  |  |  |  |  |  |  | <input type="checkbox"/> 9  | <input type="checkbox"/> |
| 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.   |  |      |  |  |  |  |  |  |  | <input type="checkbox"/> 10 | <input type="checkbox"/> |
| 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.   |  |      |  |  |  |  |  |  |  | <input type="checkbox"/> 11 | <input type="checkbox"/> |
| 2.6 | 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"/> 12 | <input type="checkbox"/> |
| 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?  |  |      |  |  |  |  |  |  |  | <input type="checkbox"/> 13 | <input type="checkbox"/> |

**FOR OFFICIAL USE ONLY**

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



| 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   |

FOR OFFICIAL USE ONLY

DO NOT WRITE IN THIS SPACE

| 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 \_\_\_\_\_