PART 11 FINANCIAL DATA (Complete all items. If NIL, enter "0".)

		HK$			HK$
11.1	Gross income		11.12	Commission payments	
11.2	Turnover		11.13	Intellectual property payments	
11.3	Opening inventories		11.14	Management and consultancy fee payments	
11.4	Purchases		11.15	Contractor and subcontractor charges	
11.5	Closing inventories		11.16	Bad debts	
11.6	Gross profit		11.17	Net profit per account	
11.7	Gross loss		11.18	Net loss per account	
11.8	Dividend income		11.19	Accounts receivable (trade)	
11.9	Interest income		11.20	Accounts payable (trade)	
11.10	Interest expense		11.21	Total value of assets	
11.11	Employee remuneration				

PART 12 DECLARATION ("✓" one appropriate box only)

☐ 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 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 Business carried on) (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.)

* In the case of:-

(a) a sole proprietorship, insert "person";
(b) a partnership, insert "precedent partner of the partnership";
(c) a limited partnership fund ("LPF"), insert "general partner in the LPF", "authorized representative as defined in section 2 of the Limited Partnership Fund Ordinance (Cap. 637)" or "investment manager of the LPF";
(d) a body of persons, insert "principal officer of the body of persons";
(e) 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.)
(f) an executor, administrator or other person administering the estate of deceased person, insert "executor of (the name of the deceased person)".

Printing Template for Profits Tax Return - (BIR52)

You can input data in this template and then print the data on the paper Profits Tax return (BIR52) 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$**

		"✓" the appropriate boxes Yes	No
1.4	Did the proprietor (or spouse) / any partner (or spouse) receive any emoluments, interest on capital etc. from the business? If yes, complete Item 1.5. If no, leave Item 1.5 blank.	☐	☐
1.5	Confirm that the amount mentioned in Item 1.4 has been adjusted in the tax computation in arriving at the Assessable Profits in Item 1.1 or Adjusted Loss in Item 1.2.	☐	☐
1.6	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.)	☐	☐

PART 2 SPECIFIED TRANSACTIONS AND MATTERS

		Yes	No
2.1	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 11.13.	☐	☐
2.2	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.	☐	☐
2.3	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.	☐	☐
2.4	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.	☐	☐
2.5	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as required in the Notes.	☐	☐
2.6	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?	☐	☐
2.7	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)(s) in Part 1 of Note G.	☐	☐
2.7.1	If yes, did you have transactions with other parts of the non-Hong Kong resident person for this year of assessment?	☐	☐

PART 3 DETAILS OF THE BUSINESS

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

3.2 Telephone Number:

3.3 Principal business activity:
Hong Kong Standard Industrial Classification Code

PART 4 RETURN FORM LANGUAGE

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

PART 5 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 myself / the partnership / the body of persons (Delete whichever is inapplicable).

The representative's Business Registration No. and Branch No., if any —

The representative's Reference No.

PART 6 PERSONAL PARTICULARS OF PROPRIETOR OR PARTNERS AND ALLOCATION OF PROFITS / LOSS AND CLAIM FOR DEDUCTION OF MANDATORY CONTRIBUTIONS (See Note B4)

6.1 **PERSONAL PARTICULARS OF PROPRIETOR OR PARTNERS (If space is insufficient, provide particulars on a separate sheet)**

	Full Name (Surname first. Particulars of the precedent partner should be filled in row (1). The precedent partner should also sign on the return unless the return is signed by service provider.)	ONLY for partners who entered / left during the basis period					
		Date entered			Date left		
		Day	Month	Year	Day	Month	Year
(1)							
(2)							
(3)							
(4)							

6.2 **ALLOCATION OF ASSESSABLE PROFITS / ADJUSTED LOSS AND CLAIM FOR DEDUCTION OF MANDATORY CONTRIBUTIONS**
(If space is insufficient, provide particulars on a separate sheet)

	Proprietor's / Partners' HK Identity Card No. or Business Registration No. of partners who are not individuals (in the same order as Item 6.1)	Personal Assessment	**Profit / Loss Sharing Ratio %**	Allocation of Assessable Profits / Adjusted Loss HK$ (If NIL, enter "0")	Mandatory contributions made for proprietor / each partner under Mandatory Provident Fund Schemes Ordinance
(1)		☐	999		
(2)		☐	999		
(3)		☐	999		
(4)		☐	999		
			100		

" ✓ " the box if the proprietor/partner wishes to elect for Personal Assessment. Election for Personal Assessment should be made in Tax Return – Individuals (BIR60).

The total in this box must be equal to the amount in Item 1.1 or Item 1.2

PART 7 GENERAL MATTERS

"✓" the appropriate boxes

		Yes	No
7.1	State your basis period: From to Is the accounting date for this year different from that of last year? If yes, state the reason(s) for the change:	☐	☐
7.2	Did your trade, profession or business commence within the basis period? If yes, state the date of commencement:	☐	☐
7.3	Did your trade, profession or business cease within the basis period? If yes, complete Items 7.3.1, 7.3.2 and 7.3.3.	☐	☐
7.3.1	State the date of cessation:		
7.3.2	Was the cessation of business brought about by the death of the proprietor? If yes, state the date of death:	☐	☐
7.3.3	On cessation, was your trade, profession or business or any part thereof transferred to and carried on by another person? If yes, state:- (i) the name under which the business is carried on (ii) the nature of that business	☐	☐
7.4	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?	☐	☐
7.5	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	☐	☐
7.6	Did you purchase any property during the basis period for which industrial building or commercial building allowance is claimed?	☐	☐
7.7	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.	☐	☐
7.8	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.	☐	☐
7.9	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

"✓" the appropriate boxes

		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	☐
9.2	Form S2 - Transfer pricing	☐
9.3	Form S3 - Expenditure on research & development	☐
9.4	Form S4 - Expenditure on energy efficient building installation	☐
9.5	Form S5 - Ship-owner	☐
9.6	Form S15 - Persons deriving eligible carried interest	☐
9.7	Form S20 - Tax concessions for family-owned investment holding vehicle	☐

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) in respect of which the Internet was used to accept orders, sell goods, provide services or accept payment		
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 computer hardware and software		
10.13	Deduction claimed for expenditure on prescribed manufacturing machinery or plant		
10.14	Deduction claimed for expenditure on environmental protection machinery		
10.15	Deduction claimed for expenditure on environmental protection installation		
10.16	Deduction claimed for expenditure on environment-friendly vehicles		
10.17	Deduction claimed for expenditure on:	10.17.1	patent rights
		10.17.2	rights to know-how
10.18	Deduction claimed for specified expenditure on:	10.18.1	copyrights
		10.18.2	performer's economic rights
		10.18.3	protected layout-design (topography) rights
		10.18.4	protected plant variety rights
		10.18.5	registered designs
		10.18.6	registered trade marks
10.19	Deduction claimed for mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance		
10.20	Foreign tax paid claimed as a tax credit pursuant to an arrangement stated in Item 2.4		

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