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

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

PART 12 DECLARATION ("✓" the appropriate box)

☐ 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.

☐ 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 from the Taxpayer stating that the information contained in this return, any required supplementary 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 GROSS INCOME, SPECIFIED TRANSACTIONS AND MATTERS

		Yes	No
2.1	Does your gross income for the basis period exceed **HK$2,000,000**?	☐	☐
2.1.1	If no, **state your gross income** for the basis period. **HK$**		
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.	☐	☐
2.3	Did you have any deemed assessable profits under section 20AE, 20AF, 20AX and/or 20AY of the Inland Revenue Ordinance for this year of assessment? If yes, submit the information as required in the Notes.	☐	☐
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.	☐	☐
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.	☐	☐
2.6	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as required in the Notes.	☐	☐
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 of and Schedule 17A to the Inland Revenue Ordinance?	☐	☐
2.8	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)(s) in Part 1 of Note G.	☐	☐
2.8.1	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 If the postal address stated in Item 3.1 is the same as your current main business address, "✓" the box. ☐

3.3 Telephone Number:

3.4 Principal business activity:

Hong Kong Standard Industrial Classification Code

Principal product or service:

If different from that previously reported, "✓" the box. ☐

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)	Residential address	ONLY for partners who entered / left during the basis period: Date entered (Day Month Year)	Date left (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)		☐			
(2)		☐			
(3)		☐			
(4)		☐			
			100	The total in this box must be equal to the amount in Item 1.1 or Item 1.2	

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

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?	☐	☐

"✓" the appropriate boxes

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	**HK$**	
8.3	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	**HK$**	

PART 9 SUPPLEMENTARY 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_pfr) 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 ☐
9.2	You had transactions with non-resident associated persons / other parts of the non-Hong Kong resident person during the basis period; or you have entered into an advance pricing arrangement with the Commissioner for the basis period; or 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 ☐
9.3	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 ☐
9.4	You wish to claim deduction for expenditure on energy efficient building installation under section 16I of the Inland Revenue Ordinance.	Form S4 ☐
9.5	During the basis period, you were carrying on the business as a ship-owner.	Form S5 ☐
9.6	You wish to claim tax concession in respect of eligible carried interest as provided in Schedule 16D to the Inland Revenue Ordinance.	Form S15 ☐

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	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 income exempted from payment of Profits Tax	
10.6	Interest, profits or gains from qualifying debt instruments (issued on or after 1 April 2018) exempted from payment of Profits Tax	
10.7	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	
10.8	Profits from transactions in relation to specified securities exempted from payment of Profits Tax	
10.9	Deduction claimed for approved charitable donations	
10.10	Deduction claimed for expenditure on computer hardware and software	
10.11	Deduction claimed for expenditure on prescribed manufacturing machinery or plant	
10.12	Deduction claimed for expenditure on environmental protection machinery	
10.13	Deduction claimed for expenditure on environmental protection installation	
10.14	Deduction claimed for expenditure on environment-friendly vehicles	
10.15	Deduction claimed for expenditure on: 10.15.1 patent rights; 10.15.2 rights to know-how	
10.16	Deduction claimed for specified expenditure on: 10.16.1 copyrights; 10.16.2 performer's economic rights; 10.16.3 protected layout-design (topography) rights; 10.16.4 protected plant variety rights; 10.16.5 registered designs; 10.16.6 registered trade marks	
10.17	Deduction claimed for mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance	
10.18	Foreign tax paid claimed as a tax credit pursuant to an arrangement stated in Item 2.5	

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