



INLAND REVENUE DEPARTMENT
TOP-UP TAX RETURN
FOR THE FISCAL YEAR ENDED

MNE code:

JV code:

This top-up tax return is completed and filed by a Part 4AA entity of an in-scope MNE group for compliance with the obligation stipulated in section 3 of Schedule 63 to the Inland Revenue Ordinance ("IRO"). For a Part 4AA entity which is a HK standalone JV or HK member of a JV group / Part 4AA stateless constituent entity, the obligation should be read together with section 37 / section 38 of Schedule 63 to the IRO.

You should read the Notes and Instructions before completion.

PART 1 INFORMATION OF THE FILING ENTITY

- 1.1 Name of the Filing Entity
- 1.2 Nature of Legal Form
- 1.3 Type of Legal Form
- 1.4 Role of the Filing Entity
- 1.5 Business Registration Number
- 1.6 Person who acts for the Filing Entity that is not a corporation, or is responsible for the management of the Filing Entity under section 36(1) of Schedule 63 to the IRO
 - Name
 - Business Registration Number
- 1.7 Service Provider engaged by the Filing Entity under section 13 of Schedule 63 to the IRO
 - Name
 - Business Registration Number

PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE

2.1 The In-scope MNE Group ("MNE Group")

2.1.1 Name of the MNE Group

2.1.2 Industry Sector

2.2 The Ultimate Parent Entity ("UPE")

UPE 1

Name

Jurisdiction

Business Registration Number /
Tax Identification Number
Business Address (if the UPE is located outside
Hong Kong)

2.3 Reporting Fiscal Year of the MNE Group

2.3.1 Start date

2.3.2 End date

2.4 The Joint Venture

2.4.1 Name

2.4.2 Jurisdiction

2.4.3 Business Registration Number /
Tax Identification Number

2.4.4 Business Address (if the Joint Venture is
located outside Hong Kong)

2.5 Covered Entities for the Reporting Fiscal Year

2.5.1 Particulars of All Covered Entities:

- ☐ Particulars of all covered entities for the reporting fiscal year are the same as those provided in the top-up tax notification filed by the Filing Entity for the year.
- ☐ Particulars of all covered entities for the reporting fiscal year are provided below:

No.	Business Registration Number	Name

- ☐ The Filing Entity is the only covered entity for the reporting fiscal year.

2.5.2 Particulars of Investment-related Entities

2.5.2.1 Was any covered entity an investment-related entity for the reporting fiscal year? Yes / No

2.5.2.2 Were all covered entities investment-related entities for the reporting fiscal year? Yes / No

2.5.2.3 Particulars of the investment-related entities:

No.	Business Registration Number	Name

2.5.3 Stateless Covered Entities

2.5.3.1 Was any covered entity stateless for the reporting fiscal year? Yes / No

PART 3 GLOBE INFORMATION RETURN ("GIR")

3.1 Filing of GIR outside Hong Kong

3.1.1 Is the entity effecting the group GloBE filing outside Hong Kong the same as that reported in the top-up tax notification filed by the Filing Entity for the reporting fiscal year? Yes / No

3.1.2 Particulars of the entity effecting group GloBE filing outside Hong Kong

3.1.2.1 Name

3.1.2.2 Jurisdiction

3.1.2.3 Tax Identification Number

3.1.2.4 Business Address

3.2 Filing of GIR in Hong Kong

3.2.1 Details of the GIR

3.2.1.1 File Name:

3.2.1.2 Upload Date and Time:

3.2.1.3 Name of the MNE group

3.2.1.4 Role of the Filing Entity

3.2.1.5 Date and Time of Compilation

PART 4 ASSESSMENT TRIGGERING INFORMATION

4.1 General Matters

4.1.1 Has consent been obtained from all covered entities, or the UPE of the MNE group / Joint Venture of the JV group for completion of this Part? Yes / No

4.1.2 Has an advance ruling in relation to the top-up tax liability of any covered entity been obtained for the reporting fiscal year? Yes / No

4.1.2.1 Reference number of the ruling

4.1.2.2 Has the ruling been relied on in preparing and providing the Return? Yes / No

4.1.2.3	Are there any material changes to the arrangement identified in the ruling?	Yes / No
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4.2 Hong Kong Minimum Top-up Tax ("HKMTT")

4.2.1 For the reporting fiscal year, is any covered entity chargeable to the HKMTT in respect of:

4.2.1.1	an amount that is computed by multiplying the top-up tax percentage by excess profit in accordance with Article 5.2.3 ?	Yes / No
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4.2.1.2	additional current top-up tax (A) for purposes of Article 4.1.5? (B) for purposes other than Article 4.1.5?	Yes / No Yes / No
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4.2.2 No HKMTT liability (other than additional current top-up tax) in respect of all covered entities under safe harbours, exclusions or GloBE computations

4.2.2.1	Were all covered entities investment-related entities for the reporting fiscal year?	Yes / No
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4.2.2.2	Does the MNE group elect to apply the transitional CbCR safe harbour with respect to Hong Kong such that the HKMTT of all covered entities (other than a stateless entity) for the reporting fiscal year is deemed to be zero?	Yes / No
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4.2.2.2.1 If yes, specify the test(s) elected in the GIR:

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4.2.2.3	Does the MNE group elect to apply the de minimis test under the simplified calculations safe harbour or de minimis exclusion with respect to Hong Kong such that the HKMTT of all covered entities (other than a stateless entity) for the reporting fiscal year is deemed to be zero?	Yes / No
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4.2.2.4	Does the MNE group apply the exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the IRO such that the HKMTT of all covered entities for the reporting fiscal year is reduced to zero?	Yes / No
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4.2.2.4.1	For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial phase of international activity?	Yes / No
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4.2.2.4.2	For the reporting fiscal year, was none of the ownership interests in any covered entity held by a parent entity located outside Hong Kong that is subject to a qualified IIR?	Yes / No
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4.2.2.5 Are all covered entities treated as one subgroup for a single effective tax rate ("ETR") calculation under the GloBE rules and there is no HKMTT in respect of the subgroup for the reporting fiscal year? Yes / No

4.2.2.5.1 Reason for no HKMTT (other than additional current top-up tax) for the reporting fiscal year:

4.2.2.6 Is there more than one subgroup required to perform a separate ETR calculation under the GloBE rules among the covered entities and there is no HKMTT for each of the subgroups? Yes / No

4.2.2.6.1 Number of subgroups

4.2.2.6.2 Details of each subgroup

Subgroup 1

(A) Type of subgroup

(B) Particulars of the standalone minority-owned constituent entity / member

(i) Business Registration Number

(ii) Name

(C) Particulars of the entity at the top of the ownership structure of the minority-owned subgroup

(i) Name

(ii) Jurisdiction

(iii) Business Registration Number /
Tax Identification Number

(D) Particulars of all covered entities within this subgroup

No.	Business Registration Number	Name

(E) Reason for no HKMTT liability (other than additional current top-up tax) in respect of the subgroup for the reporting fiscal year:

(F) Exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the IRO is applied such that the HKMTT of all covered entities within the subgroup for the reporting fiscal year is reduced to zero.

(i) For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial Yes / No

phase of international activity?

- (ii) For the reporting fiscal year, was none of the ownership interests in the covered entities within the subgroup held by a parent entity located outside Hong Kong that is subject to a qualified IIR? Yes / No

4.2.2.7 Number of stateless members among the covered entities

4.2.2.7.1 Details of each stateless member

Member 1

(A) Particulars of the stateless member

- (i) Business Registration Number
(ii) Name

(B) Reason for no HKMTT liability (other than additional current top-up tax) in respect of the stateless member for the reporting fiscal year

4.2.3 Local accounting standard

- 4.2.3.1 Is the financial accounting net income or loss of each covered entity required under section 5(2) of Schedule 62 to the IRO to be determined in accordance with a local accounting standard for the reporting fiscal year? Yes / No

- 4.2.3.2 Has the Filing Entity applied the 5-year election to elect the currency used for computation of the HKMTT and the election covers the reporting fiscal year? Yes / No

4.2.3.2.1 The elected currency

4.2.4 HKMTT computation and allocation

4.2.4.1 Currency for HKMTT computation

4.2.4.2 Number of subgroups required to perform a separate ETR calculation under the GloBE rules among the covered entities

4.2.4.3 Details of the subgroup

Subgroup 1

(A) Type of subgroup

(B) Particulars of the standalone minority-owned constituent entity / member

- (i) Business Registration Number
(ii) Name

(C) Particulars of the entity at the top of the ownership structure of the minority-owned subgroup

- (i) Name
- (ii) Jurisdiction
- (iii) Business Registration
Number/Tax
Identification Number

(D) Particulars of all covered entities within the subgroup

No.	Business Registration Number	Name

(E) Amount of HKMTT chargeable to the covered entities within the subgroup:

- (i) An amount calculated by multiplying the top-up tax percentage by excess profit
- (ii) Additional current top-up tax
- (iii) Amount of HKMTT [(i) + (ii)]
- (iv) The average foreign exchange rate for the reporting fiscal year used to convert into Hong Kong dollars
- (v) Amount of HKMTT in Hong Kong dollars [(iii) × (iv)]

(F) Reason for no HKMTT liability (other than additional current top-up tax) in respect of the subgroup

- (i) For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial phase of international activity? Yes / No
- (ii) For the reporting fiscal year, was none of the ownership interests in any covered entity within the subgroup held by a parent entity located outside Hong Kong that is subject to a qualified IIR? Yes / No

(G) Exclusion from the HKMTT of the MNE group in the initial phase of international activity

- (i) Does the MNE group apply the exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the IRO such that the HKMTT in respect of a covered entity within Yes / No

the subgroup for the reporting fiscal year is reduced to zero?

- (I) For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial phase of international activity? Yes / No
- (II) Particulars of the covered entities within the subgroup where none of their ownership interests is held, directly or indirectly, by a parent entity located outside Hong Kong that is subject to a qualified IIR.

No.	Business Registration Number	Name

- (III) Total amount of HKMTT, to which the covered entities as reported in (II) above are chargeable for the reporting fiscal year as determined under Section 4 of Schedule 62 to the IRO, claimed to be reduced to zero by applying the exclusion HK\$

(H) Double HKMTT relief for joint ventures

- (i) Does the HK standalone JV / the JV group apply the double HKMTT relief for joint ventures under section 12(2) of Schedule 62 to the IRO such that the HKMTT for the covered entities within the subgroup for the reporting fiscal year is reduced? Yes / No
- (I) MNE code of another in-scope MNE group
- (II) Amount of double HKMTT relief claimed by the subgroup $[(E)(v) \times 50\%]$ HK\$
- (ii) Does the MNE group / the HK standalone JV / the JV group apply the double HKMTT relief for joint ventures under section 12(4) of Schedule

62 to the IRO such that the HKMTT for the covered entities within the subgroup for the reporting fiscal year is reduced?

(iii) Number of covered entities involved

(iv) Particulars of claim

Entity 1

(I) Business Registration Number

(II) Name

(III) JV code of the JV of another in-scope MNE group

(IV) MNE code of another in-scope MNE group

(V) Amount of HKMTT to which the covered entity is chargeable in respect of the MNE group for the reporting fiscal year as determined under section 4 of Schedule 62 to the IRO HK\$

(VI) Amount of HKMTT to which the covered entity is chargeable in respect of another in-scope MNE group for the reporting fiscal year as determined under section 4 of Schedule 62 to the IRO HK\$

(VII) Amount of double HKMTT relief claimed by the covered entity HK\$

(v) Total amount of double HKMTT relief claimed by the covered entities within the subgroup HK\$

(I) Allocation of HKMTT within the subgroup

(i) Amount of HKMTT payable [(E)(v)] HK\$

(ii) Double HKMTT relief for joint ventures [(H)(v)] HK\$

(iii) Balance of HKMTT payable [(i) - (ii)] HK\$

(iv) Is one or more than one covered entity designated for payment of the HKMTT in respect of the subgroup pursuant to section 32(1) of Schedule 63 to the IRO? Yes / No

(v) Number of designated paying entities

(vi) Number of covered entities within the subgroup that are chargeable to HKMTT for

the reporting fiscal year as determined under
Section 4 of Schedule 62 and section 31(2)(b)
of Schedule 63 to the IRO

- (vii) Allocation of HKMTT among the covered
entities within the subgroup

<u>BRN</u>	<u>Name</u>	HKMTT <u>payable</u> HK\$	Relief against <u>double HKMTT</u> HK\$	Balance of <u>HKMTT payable</u> HK\$
Total				

Subgroup 2

Subgroup 3

4.2.5 Allocation of HKMTT within the JV group

4.2.5.1 HKMTT payable in respect of each subgroup of JV group

- (A) Amount of HKMTT of the HK members of the JV group other than minority-owned members and stateless members
- (B) Total amount of HKMTT in respect of minority-owned subgroups and standalone minority-owned members of the JV group
- (C) Total amount of HKMTT in respect of stateless members of the JV group
- (D) Total amount of relief against double HKMTT for JV groups
- (E) Balance of HKMTT payable [(A) + (B) + (C) – (D)]

4.2.5.2 Number of covered entities designated for payment of the HKMTT pursuant to section 32(1) of Schedule 63 to the IRO

4.2.5.3 Allocation of HKMTT among the covered entities

<u>BRN</u>	<u>Name</u>	Balance of <u>HKMTT payable</u> HK\$

Total

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4.2.6 Election for HK Standalone JV / HK member of JV group

- 4.2.6.1 Does the HK Standalone JV / any HK member of the JV group elect to have a HK constituent entity of the MNE group be chargeable to HKMTT pursuant to section 11(3) of Schedule 62 to the IRO? Yes / No
- 4.2.6.2 Number of HK members of JV group making the election
- 4.2.6.3 Particulars of the election

HK Standalone JV / HK member of the JV group		Balance of HKMTT payable	HK constituent entity of the MNE group elected to be chargeable to HKMTT	
<u>BRN</u>	<u>Name</u>	<u>HK\$</u>	<u>BRN</u>	<u>Name</u>

4.2.7 Re-set of tax attributes

- 4.2.7.1 Were any tax attributes of the covered entities for the reporting fiscal year re-set pursuant to section 8 of Schedule 62 to the IRO as the reporting fiscal year is the first fiscal year that a qualified IIR or qualified UTPR administered by a jurisdiction outside Hong Kong became applicable to those entities? Yes / No

4.3 IIR TOP-UP TAX

- 4.3.1 Is any HK constituent entity that is a parent entity of the MNE group chargeable to the IIR Top-up Tax for the reporting fiscal year? Yes / No

- 4.3.2 Number of parent entities located in Hong Kong chargeable to the IIR Top-up Tax

- 4.3.3 IIR Top-up Tax payable by each parent entity

Parent Entity 1

- (A) Particulars of the parent entity
- (i) Business Registration Number
- (ii) Name
- (B) Amount of allocable share of the Top-up Tax of low-taxed constituent entities, joint ventures and JV subsidiaries in jurisdictions outside Hong Kong, after applying the IIR offset stipulated in Article 2.3 of Schedule 61 to the IRO

Amount in <u>computation currency</u>	<u>Exchange rate</u>	Amount of <u>IIR Top-up Tax Payable</u> HK\$
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TOTAL

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PART 5 DECLARATION

[For the top-up tax return filed by the Filing Entity]

I, _____, being _____ of _____, declare that:

[Version 1 – GIR has been uploaded for the purpose of filing this Return (i.e. Part 3.2.1. has been completed)]

- the required information with respect to the GloBE information return of the MNE Group of which [name of UPE] is(are) the ultimate parent entity(ies) for the reporting fiscal year ended [DD MMM YYYY] has been reported;
- the GloBE information return has been prepared in the standard template that is developed in accordance with the GloBE implementation framework and the definitions and instructions contained in the standard template have been applied;
- this Return has been completed in accordance with the GloBE information return of the MNE Group; and
- to the best of my knowledge and belief, all the information given and the statements made in this Return and the GloBE information return are true, correct and complete.

[Version 2: - GIR has **NOT** been uploaded for the purpose of filing this Return (i.e. Part 3.2.1 has not been completed)]

- this Return has been completed in accordance with the GloBE information return of the MNE Group of which [name of UPE] is(are) the ultimate parent entity(ies) for the reporting fiscal year ended [DD MMM YYYY]; and
- to the best of my knowledge and belief, all the information given and the statements made in this Return are true, correct and complete.

[For the top-up tax return filed by the Service Provider]

I, _____, being _____ of _____ (the Service Provider), declare that:

[Version 3 – GIR has been uploaded for the purpose of filing this Return (i.e. Part 3.2.1. has been completed)]

- [Name of Filing Entity] (the Filing Entity) has engaged the Service Provider to file this Return for or on behalf of the Filing Entity;
- the required information with respect to the GloBE information return of the MNE Group of which [name of UPE] is(are) the ultimate parent entity(ies) for the reporting fiscal year ended [DD MMM YYYY] has been reported;
- the Service Provider has obtained a confirmation from the Filing Entity that the GloBE information return has been prepared in the standard template that is developed in accordance with the GloBE implementation framework, that the

definitions and instructions contained in the standard template have been applied, and that the information given by it to the Service Provider for completion of this Return is in accordance with the GloBE information return of the MNE Group and is true, correct and complete; and

- this Return is filed in accordance with the information provided, or instructions given, by the Filing Entity to the Service Provider.

[Version 4: - GIR has **NOT** been uploaded for the purpose of filing this return (i.e. Part 3.2.1 has not been completed)]

- [Name of Filing Entity] (the Filing Entity) has engaged the Service Provider to file this Return for or on behalf of the Filing Entity;
- the Service Provider has obtained a confirmation from the Filing Entity that the information given by it to the Service Provider for completion of this Return is in accordance with the GloBE information return of the MNE Group of which [name of UPE] is(are) the ultimate parent entity(ies) for the reporting fiscal year ended [DD MMM YYYY], and is true, correct and complete; and
- this Return is filed in accordance with the information provided, or instructions given, by the Filing Entity to the Service Provider.

Failing to keep sufficient records, making an incorrect return or committing other offences under the Inland Revenue Ordinance may result in heavy penalties – See Sections D and E of the Notes and Instructions.

Signed by _____ of _____

Date: dd mmm yyyy

BIR82(e)