

## **NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM (S1)**

1. You can refer to the Department's web site ([www.ird.gov.hk/eng/faq/2tr.htm](http://www.ird.gov.hk/eng/faq/2tr.htm)) for details of the two-tiered rates regime.
2. "Connected entity" refers to an entity as defined in section 14AAB of the Inland Revenue Ordinance (Cap. 112). You can refer to the Department's web site ([www.ird.gov.hk/eng/faq/2trexample\\_ce.htm](http://www.ird.gov.hk/eng/faq/2trexample_ce.htm)) for illustrative examples.
3. This supplementary form must be signed by the same person signing the tax return.