

## **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. You must export the filled form to XML file and upload the XML file via the eTAX services under GovHK for submission. If you do not choose to submit Profits Tax Return through electronic filing or semi-electronic filing, you have to print and sign a paper Control List (containing details of the XML file uploaded and QR code) generated by the eTAX services for submission together with the Profits Tax Return in order to complete the submission process. The Control List of this supplementary form must be signed by the same person signing the tax return.