

## NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM (S4)

1. For those EEIBs which have not yet been registered under the HKEERSB, a taxpayer may claim deduction for the relevant capital expenditure incurred in the year of assessment if all the required information in this Supplementary Form, including Table 2 or 3, are provided.
2. “BEAS certificate” refers to a certificate issued for the building/premises installed with EEIB(s) showing their compliance with the assessment standards under the building environmental assessment system.
3. This supplementary form must be signed by the same person signing the tax return.
4. Select and fill in the code(s) of the most appropriate type(s) of building (up to a maximum of 2) as listed in the table below.

Code	Type of building
3.1	Office
3.2	Residential
3.3	Industrial
3.4	Hotel
3.5	Shopping complex
3.6	Education
3.7	Indoor sports complex
3.8	Others (Please specify)

5. Select and fill in the code of ONE category as listed in the table below.

Code	Category
4.1	New building – Under construction
4.2	New building – Construction completed
4.3	Existing building
4.4	Retrofitting works

6. Select and fill in the code(s) of the type(s) of EEIB as listed in the table below.

Code	Type of EEIB
5.1	Lighting installation
5.2	Air-conditioning installation
5.3	Electrical installation
5.4	Lift and escalator installations

7. Select and fill in the code and the required details of ONE type of standard as listed in the table below.

Code	Type of standard
	BEAM Plus Standard (Note 8) –
6.1	New Buildings Version ____ (Please specify)
6.2	Existing Buildings Version ____ (Please specify) (Comprehensive/Selective) (Please specify)
6.3	Interiors Version ____ (Please specify)
6.4	Other standard (Note 9) (Please specify)

8. “BEAM Plus” refers to the BEAM Plus Assessment System managed by the Hong Kong Green Building Council.
9. “Other standard” refers to other internationally recognized building environmental assessment systems that include but not limited to:
  - (a) the United States Green Building Council’s Leadership in Energy and Environmental Design for Building Design and Construction, Interior Design and Construction, or Building Operations and Maintenance; and
  - (b) China’s GB/T 50378 – Assessment Standard for Green Building or T/CBDA2 – Assessment Standard for Green Interior Decoration.