

	Supporting documents and information to be submitted electronically together with profits tax returns	
Type of Entity	Financial Statements	Tax Computation
(1) Hong Kong-incorporated private companies	Audited financial statements (including auditor's report) in iXBRL format (“iXBRL AFS”)	Tax computation together with a cover page in iXBRL format (“iXBRL TC”)
(2) Dormant companies under Companies Ordinance (Cap 622) (“CO”)	iXBRL AFS are not required ¹ (In case the financial statements have been prepared and audited, the company is encouraged to submit iXBRL AFS and iXBRL TC together with the profits tax return.)	iXBRL TC if a tax computation has been prepared
(3) Non-Hong Kong incorporated companies (excluding their branches or permanent establishments)	iXBRL AFS (The auditor's report can be substituted by a certificate ² if conditions satisfied.)	iXBRL TC
(4) Hong Kong branches and permanent establishments of non-Hong Kong incorporated companies (i.e. foreign companies)	Financial statements in iXBRL format on branch or permanent establishment level with the cover of audited world-wide financial statements of the foreign company (i.e. the main entity). The cover can be substituted by additional information ³ .	iXBRL TC

¹ Under section 447 of the CO, a private company may be exempt from preparing audited financial statements if it is a dormant company as specified in section 5 of the CO.

² Companies incorporated in a jurisdiction whose laws do not require financial statements to be audited **and** an auditor’s report has not been prepared. For these cases, the financial statements should be accompanied by a certificate from the tax representative along the following lines–

“In accordance with instructions given to us, we have prepared the financial statements set out on pages to for the period ended from the accounting records of XYZ Co Ltd and from information and explanations given to us.

XYZ Co Ltd is incorporated in, the laws of which do not require company financial statements to be audited. Accordingly, we have not audited or otherwise attempted to verify the accuracy or completeness of the financial statements and hence express no opinion thereon.”

³ In dealing with the profits tax return of a Hong Kong branch or permanent establishment of a foreign company, the Department is generally prepared to accept unaudited financial statements of the branch or permanent establishment without the cover of audited world-wide financial statements of the foreign company provided that, as a minimum requirement, the following information is supplied by the tax representative with the return:

- (a) the place of incorporation of the foreign company;
- (b) whether the laws of that jurisdiction require a statutory audit of the world-wide financial statements of the company;
- (c) whether an audit has been conducted; and
- (d) a brief summary of the financial and accounting records maintained by the branch or permanent establishment in Hong Kong.

In exceptional cases where, following the submission of the return, the Assessor considers that a copy of the audited world-wide financial statements is required, a request for its submission will be made.

Supporting documents and information to be submitted electronically together with profits tax returns		
Type of Entity	Financial Statements	Tax Computation
(5) Public companies listed on Hong Kong Stock Exchange	Trimmed set of consolidated AFS ⁴ and company-level Statement of Financial Position / Balance Sheet and Statement of Comprehensive Income / Profit and Loss Account in iXBRL format (Tagging will be performed on company-level financial statements. Group-level information is not required to be tagged.)	iXBRL TC
(6) Companies [other than those listed on Hong Kong Stock Exchange in item (5)] preparing consolidated financial statements	Full set of consolidated AFS and company-level Statement of Financial Position / Balance Sheet and Statement of Comprehensive Income / Profit and Loss Account in iXBRL format (Tagging will be performed on company-level financial statements. Group-level information is not required to be tagged.)	iXBRL TC
(7) Joint Venture / Partnership	Financial statements in iXBRL format (or iXBRL AFS whenever applicable)	iXBRL TC

⁴ Trimmed set of consolidated AFS refers to the company-level information which should be extracted from the consolidated financial statements.