

## **Inland Revenue Department**

The Government of the Hong Kong Special Administrative Region of the People's Republic of China

### **iXBRL FILING OF SUPPORTING DOCUMENTS**

### A GUIDE TO COVER PAGE FOR TAX COMPUTATION

[APPLICABLE FOR ENGLISH VERSION OF IRD TAXONOMY PACKAGE]

Our website: www.ird.gov.hk

A Guide to Cover Page for Tax Computation ("Cover Page") is aimed at those preparers who use their self-developed computer programs or software to convert their supporting documents (i.e. financial statements and tax computation) into inline eXtensible Business Reporting Language ("iXBRL") format for the purpose of electronic filing of Profits Tax returns. It sets out the layout and requirements of the Cover Page that contains the mandatory items as required in Profits Tax Return – Corporations (BIR51) or Profits Tax Return – Persons other than Corporations (BIR52), especially those elements not be covered in the tax computations, to be embedded in the data files. It should be noted that the Cover Page has been embedded in the tax computation data files in iXBRL format generated by the IRD iXBRL Data Preparation Tools.

This Guide is provided for information and screenshots contained in the Guide are intended for illustrative purposes only. It contains the information as at the date of publication, and is applicable to English version of IRD Taxonomy Package and is subject to changes without notice.

This Guide replaces the one issued in April 2023.

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# **COVER PAGE FOR TAX COMPUTATION**

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### **COVER PAGE FOR BIR51**

### Layout

1. To fulfill the e-filing requirements for **BIR51**, the tax computation data file in iXBRL format should contain the Cover Page which clearly sets out the mandatory items, especially those elements not to be covered in the taxpayer's tax computations. In preparing the Cover Page, a preparer should make reference to the below layout of Cover Page which contains the elements and values tagged in "Basic Information" section and "Additional Information for Tax Computation" section as provided in the IRD iXBRL Data Preparation Tools respectively:

#### **Basic Information**

Standard Label	Value
Company name	ABC Company
IRD file number	01/12345678
Year of assessment	2023/24
Principal business activity	No business activities
Hong Kong Standard Industrial Classification Code	000000
Preferred language for future correspondence	English
Accounting date different from that of last year	Yes
Reasons for the change of accounting date	Reasons
Accounting period start date	01/04/2023
Accounting period end date	31/03/2024
Currency used	HKD
Conversion rate	1
Total amount of gross income	100
Royalty payment to non-resident in Section 15(1)(a), (b), (ba) or (bb)	Yes
Intellectual property payments	100
Deemed assessable profits under section 20AE, 20AF, 20AX, and/or 20AY or section 22 and/or 23 of	Yes
Schedule 16E	
Include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1	Yes
April 2018)	
Tax relief from tax treaty	Yes
Foreign tax credit claimed	100
Income or profits claimed to be tax exempted pursuant to a double taxation agreement	100
Obtained advance ruling	Yes
Advance Ruling Details	Details
Debt treatment for an arrangement for this year of assessment as "an originator" or "a bond-issuer" of a specified alternative bond scheme	Yes
Deduction for distribution arising from a regulatory capital security	Yes
Permanent establishment in Hong Kong of a non-Hong Kong resident person	Yes
Transactions with other parts of the non-Hong Kong resident person	Yes
Required to be audited	Yes
Adverse opinion or a disclaimer of opinion	No, Qualified
Name of auditor	ABC CPA Firm
Date of auditor's report	03/04/2024
Private company	Yes
Change of shareholder	Yes
Amalgamation	Yes
Accounts prepared at consolidated level	Yes
Insurance corporation commencing to implement risk-based capital regime to determine capital	Yes

Income amount of one-off adjustment arising from implementation of RBC regime	100
Elect to treat the one-off adjustment as your income or loss by 5 equal amounts	Yes
Family-owned special purpose entity in which an eligible family-owned investment holding vehicle has beneficial interest	No
Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E	0
Eligible single family office of a family	Yes
Derive and/or receive any specified foreign-sourced income for a member of an MNE Group	Yes
Claim profits tax concessions for profits sourced in Hong Kong from eligible intellectual property	Yes
income	

### Additional Information for Tax Computation

Standard Label	Value
Basis period start date	01/04/2023
Basis period end date	31/03/2024
Whether the business was commenced during the basis period	Yes
Date of business commencement	01/04/2023
Whether the business was ceased during the basis period	Yes
Date of business cessation	31/03/2024
Business transferred to and carried on by another person	Yes
Business cessation transferee details	Details
Assets of business transferred to associated person	Yes
Align the tax treatment of financial instruments with their accounting treatment and have the related	Yes
profits assessed in accordance with sections 18I to 18L of the Inland Revenue Ordinance	
Mainland processing arrangement	Yes
Sell any goods or provide any services on behalf of non-resident	Yes
Receive income on behalf of non-resident	Yes
Value creation contributions in Hong Kong in relation to the intellectual property of a non-Hong Kong	Yes
resident associate	
Hire charges paid or accrued to non-resident persons	100
Professional services fee paid to non-resident	100
Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an	100
intra-group financing business	

# Requirements for each value

2. Apart from the layout shown in paragraph 1 above, a preparer should meet the specified requirements for each value, in preparing the Cover Page. The following two tables show the required standard label, format and element of each value that should be tagged with in respect of the "Basic Information" section and "Additional Information for Tax Computation" section as provided in the IRD iXBRL Data Preparation Tools respectively:

<u>Table 1: BIR 51 – Basic Information</u>

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Company name	[Text]	CompanyName	Mandatory field.  Must be the same

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
			as the name shown on the Profits Tax return.
IRD file number	[Text, XX/XXXX XXXX]	IRDFileNumber	Mandatory field.
Year of assessment	[Text, ccyy/yy]	YearOfAssessment	Mandatory field.
Principal business activity	[Text]	PrincipalBusiness Activity	Mandatory field.
Hong Kong Standard Industrial Classification Code	[Text, 6 digits]	HongKongStandard Industrial ClassificationCode	Mandatory field. Input of 6-digit industry code of HKSIC (Version 2.0) maintained by the Census and Statistics Department. State "000000" if there is no business activity during basis period.
Preferred language for future correspondence	[English/ Chinese]	PreferredLanguage ForFuture Correspondence	Optional field. Do not show the standard label and the value if field is not applicable.
Accounting date different from that of last year	[Yes No]	AccountingDate DifferentFromThatOf LastYear	Mandatory field.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Reasons for the change of accounting date	[Text]	ReasonsForThe ChangeOfAccounting Date	Mandatory field if "Accounting date different from that of last year" is "Yes".  Do not show the standard label and the value if field is not applicable.
Accounting period start date	[Date, in the format of DD/MM/ YYYY]	AccountingPeriod StartDate	Mandatory field.
Accounting period end date	[Date, in the format of DD/MM/YYYY]	AccountingPeriod EndDate	Mandatory field.
Currency used	[Text, 3-character, ISO4217 Currency Code]	CurrencyUsed	Mandatory field.

<b>Standard Label</b>	Format Of	Element (Concept	<b>Requirements For</b>
	Value	Name) That The	Each Value
		Value Should Be	
		Tagged With	
Conversion rate	[Decimal]	ConversionRate	Mandatory field.
			State conversion
			rate of 1 foreign
			currency to HK
			dollars if currency
			used in financial
			statements is not in
			HK dollars.
			Otherwise, state
			conversion rate as
			"1" if currency
			used in financial
			statements is HK
			dollars.
Total amount of	[HKD]	GrossIncome	Mandatory field.
gross income	[Monetary]		Must be expressed
			in HK dollars.
Royalty	[Yes No]	NonResidentRoyalty	Mandatory field.
payment to non-		PaymentS15	
resident in			
Section 15(1)(a),			
(b), (ba) or (bb)		- 4	
Intellectual	[HKD]	IntellectualProperty	Mandatory field.
property	[Monetary]	Payments	Must be expressed
payments	F\$7	D 14 11	in HK dollars.
Deemed	[Yes No]	DeemedAssessable	Mandatory field.
assessable		ProfitsUnderSection	
profits under section 20AE,		20AE20AF20AXAnd	
<i>'</i>		Or20AYOrSection22 AndOr23OfSchedule	
20AF, 20AX, and/or 20AY or		AndOr23OrSchedule	
section 22		1012	
and/or 23 of			
Schedule 16E			
Schedule 10E			

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Include any interest, profits/loss arising from "short/medium term debt instruments" (iss ued before 1 April 2018)	[Yes No]	IncludeAnyInterest ProfitsLossArising FromShortMedium TermDebtInstruments	Mandatory field.
Tax relief from tax treaty	[Yes No]	TaxReliefDTA	Mandatory field.
Foreign tax credit claimed	[HKD] [Monetary]	ForeignTaxCredit Claimed	Mandatory field if "Tax relief from tax treaty" is "Yes". Must be expressed in HK dollars. Do not show the standard label and the value if field is not applicable.
Income or profits claimed to be tax exempted pursuant to a double taxation agreement	[HKD] [Monetary]	IncomeProfitsTax ExemptedDouble TaxationAgreement	Mandatory field if "Tax relief from tax treaty" is "Yes". Must be expressed in HK dollars. Do not show the standard label and the value if field is not applicable.
Obtained advance ruling	[Yes No]	AdvanceRuling	Mandatory field.
Advance Ruling Details	[Text]	AdvanceRuling Details	Mandatory field if "Obtained advance ruling" is "Yes".

<b>Standard Label</b>	Format Of	Element (Concept	<b>Requirements For</b>
	<u>Value</u>	Name) That The	Each Value
		Value Should Be	
		Tagged With	
			Do not show the
			standard label and
			the value if field is
			not applicable.
Debt treatment	[Yes No]	DebtTreatmentABS	Mandatory field.
for an		OriginatorBondIssuer	
arrangement for			
this year of			
assessment as			
"an originator"			
or "a bond-			
issuer" of a			
specified			
alternative bond			
scheme			
Deduction for	[Yes No]	DeductionRegulatory	Mandatory field.
distribution		CapitalSecurity	
arising from a		Distribution	
regulatory			
capital security			
Permanent	[Yes No]	Permanent	Mandatory field.
establishment in		Establishment	
Hong Kong of a		HongKong	
non-Hong Kong		NonHongKong	
resident person		ResidentPerson	

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Transactions	[Yes No]	TransactionsWith	Mandatory field if
with other parts		OtherParts	"Permanent
of the non-Hong		NonHongKong	establishment in
Kong resident		ResidentPerson	Hong Kong of a
person			non-Hong Kong
			resident person" is "Yes".
			Do not show the
			standard label and
			the value if field is
			not applicable.
Required to be audited	[Yes No]	AuditRequirement	Mandatory field.
Adverse opinion	[Yes,	AuditAdverseOpinion	Optional field
or a disclaimer	Disclaimer/	Disclaimer	Do not show the
of opinion	Adverse]		standard label and
	[No,		the value if field is
	Qualified/		not applicable.
	Unqualified]		
Name of auditor	[Text]	NameOfAuditor	Optional field.
			Do not show the
			standard label and
			the value if field is
			not applicable.
Date of auditor's	[Date, in the	DateOfAuditors	Optional field.
report	format of	Report	Do not show the
	DD/MM/		standard label and
	YYYY]		the value if field is
			not applicable.
Private company	[Yes No]	PrivateCompany	Mandatory field.
Change of	[Yes No]	ShareholderChange	Mandatory field if
shareholder			"Private company"
			is "Yes".
			Do not show the
			standard label and

<b>Standard Label</b>	Format Of	Element (Concept	<b>Requirements For</b>
	<u>Value</u>	Name) That The	Each Value
		Value Should Be	
		Tagged With	
			the value if field is
			not applicable.
Amalgamation	[Yes No]	Amalgamation	Mandatory field.
Accounts	[Yes No]	AccountsPrepared	Mandatory field.
prepared at		AtConsolidatedLevel	
consolidated			
level			
Insurance	[Yes No]	InsuranceCorporation	Mandatory field.
corporation		CommencingTo	
commencing to		ImplementRiskBased	
implement risk-		CapitalRegimeTo	
based capital		DetermineCapital	
regime to		Requirements	
determine			
capital			
requirements			

Standard Label	Format Of Value	Element (Concept Name) That The	Requirements For Each Value
		Value Should Be Tagged With	
Income amount of one-off adjustment arising from implementation of RBC regime	[HKD] [Monetary]	IncomeAmountOf OneOffAdjustment ArisingFrom ImplementationOf RBCRegime	Mandatory field if "Insurance corporation commencing to implement risk- based capital regime to determine capital
			requirements" is "Yes".  Input either income or loss amount of one-off adjustment arising from implementation of RBC regime expressed in HK dollars. Do not show the standard label and the value if field is not applicable.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Loss amount of one-off adjustment arising from implementation of RBC regime	[HKD] [Monetary]	LossAmountOfOneOf fAdjustmentArising FromImplementation OfRBCRegime	Mandatory field if "Insurance corporation commencing to implement risk- based capital regime to determine capital requirements" is "Yes". Input either income or loss amount of one-off adjustment arising from implementation of RBC regime expressed in HK dollars. Do not show the standard label and the value if field is
Elect to treat the one-off adjustment as your income or loss by 5 equal amounts	[Yes No]	ElectToTreatOneOff AdjustmentAsYourIn comeOrLossBy5 EqualAmounts	not applicable.  Mandatory field if  "Insurance corporation commencing to implement risk- based capital regime to determine capital requirements" is  "Yes".  Do not show the standard label and the value if field is not applicable.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Family-owned special purpose entity in which	[Yes No]	FamilyOwnedSpecial PurposeEntityIn WhichAnEligible	Mandatory field.
an eligible		FamilyOwned	
family-owned investment		InvestmentHolding VehicleHasBeneficial	
holding vehicle has beneficial interest		Interest	
Profits earned	[HKD]	ProfitsEarnedByA	Mandatory field.
by a family-	[Monetary]	FamilyOwnedSpecial	Must be expressed
owned special		PurposeEntityFrom	in HK dollars.
purpose entity		TransactionsSpecified	
from			
transactions			
specified in			
section 16(3) of			
Schedule 16E			
Eligible single	[Yes No]	EligibleSingleFamily	Mandatory field.
family office of		OfficeOfAFamily	
a family			
Derive and/or	[Yes No]	DeriveAndOrReceive	Mandatory field.
receive any		AnySpecifiedForeign	
specified		SourcedIncomeForA	
foreign-sourced		MemberOfAnMNE	
income for a		Group	
member of an			
MNE Group			
Claim profits tax	[Yes No]	ClaimProfitsTax	Mandatory field.
concessions for		ConcessionsFor	
profits sourced		ProfitsSourcedIn	
in Hong Kong		HongKongFrom	
from eligible		EligibleIntellectual	
intellectual		PropertyIncome	
property income			

<u>Table 2: BIR 51 – Additional Information for Tax Computation</u>

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Basis period start date	[Date, in the format of DD/MM/YYYY]	BasisPeriodStartDate	Mandatory field.
Basis period end date	[Date, in the format of DD/MM/YYYY]	BasisPeriodEndDate	Mandatory field.
Whether the business was commenced during the basis period	[Yes No]	Business Commencement	Mandatory field.
Date of business commencement	[Date, in the format of DD/MM/YYYY]	Business CommencementDate	Mandatory field if "Whether the business was commenced during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Whether the business was ceased during the basis period	[Yes No]	BusinessCessation	Mandatory field.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Date of business cessation	[Date, in the format of DD/MM/YYYY]	BusinessCessation Date	Mandatory field if "Whether the business was ceased during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Business transferred to and carried on by another person	[Yes No]	BusinessCessation Transferred	Mandatory field if "Whether the business was ceased during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Business cessation transferee details	[Text]	BusinessCessation Transferee	Mandatory field if "Business transferred to and carried on by another person" is "Yes". Do not show the standard label and the value if field is not applicable.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Assets of business transferred to associated person	[Yes No]	BusinessCessation TransferredAssets Associated	Mandatory field if "Whether the business was ceased during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Align the tax treatment of financial instruments with their accounting treatment and have the related profits assessed in accordance with sections 18I to 18L of the Inland Revenue Ordinance	[Yes No]	TaxTreatmentOf FinancialInstruments	Mandatory field.
Mainland processing arrangement	[Yes No]	Processing Arrangement Mainland	Mandatory field.
Sell any goods or provide any services on behalf of non- resident	[Yes No]	TransactionWith NonResidentSell GoodsServices	Mandatory field.
Receive income on behalf of non-resident	[Yes No]	TransactionWith NonResidentAgent	Mandatory field.

<b>Standard Label</b>	Format Of	Element (Concept	<b>Requirements For</b>
	<u>Value</u>	Name) That The	Each Value
		Value Should Be	
		Tagged With	
Value creation	[Yes No]	ValueCreation	Mandatory field.
contributions in		Contributionsin	
Hong Kong in		HongKong	
relation to the			
intellectual			
property of a			
non-Hong Kong			
resident			
associate			
Hire charges	[HKD]	TransactionWithNon	Mandatory field.
paid or accrued	[Monetary]	ResidentHireCharges	Must be expressed
to non-resident			in HK dollars.
persons			
Professional	[HKD]	TransactionWithNon	Mandatory field.
services fee paid	[Monetary]	ResidentProfessional	Must be expressed
to non-resident		ServicesFee	in HK dollars.
Deduction	[HKD]	DeductionClaimed	Mandatory field.
claimed for	[Monetary]	InterestNon	Must be expressed
interest to non-		HongKongAssociated	in HK dollars.
Hong Kong		CorporationsIntra	
associated		GroupFinancing	
corporations in		Business	
the ordinary			
course of an			
intra-group			
financing			
business			

### **COVER PAGE FOR BIR52**

## Layout

3. To fulfill the e-filing requirements for **BIR52**, tax computation data file in iXBRL format should contain the Cover Page which clearly sets out the mandatory items, especially those elements not to be covered in the taxpayers' tax computations. In preparing the Cover Page, a preparer should make reference to the below layout of Cover Page which contains the elements and values tagged in "Basic Information" section and "Additional Information for Tax Computation" section as provided in the IRD iXBRL Data Preparation Tools respectively:

#### **Basic Information**

Standard Label	Value
Company name	ABC Partnership
IRD file number	01/12345678
Year of assessment	2023/24
Principal business activity	No business
	activities
Hong Kong Standard Industrial Classification Code	000000
Preferred language for future correspondence	English
Accounting date different from that of last year	Yes
Reasons for the change of accounting date	Reasons
Accounting period start date	01/04/2023
Accounting period end date	31/03/2024
Currency used	HKD
Conversion rate	1
Total amount of gross income	100
Royalty payment to non-resident in Section 15(1)(a), (b), (ba) or (bb)	Yes
Intellectual property payments	100
Deemed assessable profits under section 20AE, 20AF, 20AX, and/or 20AY or section 22 and/or 23 of	Yes
Schedule 16E	
Include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1	Yes
April 2018)	
Tax relief from tax treaty	Yes
Foreign tax credit claimed	100
Obtained advance ruling	Yes
Advance Ruling Details	Details
Debt treatment for an arrangement for this year of assessment as "an originator" or "a bond-issuer" of a	Yes
specified alternative bond scheme	
Permanent establishment in Hong Kong of a non-Hong Kong resident person	Yes
Transactions with other parts of the non-Hong Kong resident person	Yes
Family-owned special purpose entity in which an eligible family-owned investment holding vehicle	No
has beneficial interest	
Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of	0
Schedule 16E	
Derive and/or receive any specified foreign-sourced income for a member of an MNE Group	Yes
Claim profits tax concessions for profits sourced in Hong Kong from eligible intellectual property	Yes
income	

Additional Information for Tax Computation

		1							
Standard La	abel							Valu	ie
Basis period start date							01/0	4/2023	
Basis perio	d end date							31/0	3/2024
Whether the	e business was	s commenced	during the bas	sis period				Yes	
Date of bus	iness commer	ncement						01/0	4/2023
Whether the	e business was	s ceased durin	g the basis per	riod				Yes	
Date of bus	iness cessatio	n						31/0	3/2024
Whether the	e cessation of	business was	brought about	by the death of	of the proprietor	r		Yes	
Date of dea	th of the prop	rietor						31/0	3/2024
Business tra	ansferred to ar	nd carried on b	y another per	son				Yes	
Business ce	essation transfe	eree details						Deta	uils
Business na	ature of busine	ess cessation to	ransferred					Natı	ire
Any emolu	ments, interes	t on capital etc	c. from the bus	siness received	d by proprietor/	partner		Yes	
Amount rec	ceived by prop	rietor or partr	ner adjusted in	the tax compu	ıtation			Yes	
Align the ta	ax treatment of	f financial inst	ruments with	their accounting	ng treatment an	d have the relat	ed	Yes	
profits asse	ssed in accord	ance with sec	tions 18I to 18	BL of the Inlan	d Revenue Ord	inance			
Purchase of	f property for	which CBA or	r IBA is claim	ed				Yes	
Sell any goods or provide any services on behalf of non-resident							Yes		
Receive inc	come on behal	f of non-resid	ent					Yes	
Value creat	ion contributi	ons in Hong K	Cong in relatio	n to the intelle	ctual property	of a non-Hong	Kong	Yes	
resident ass	sociate								
Hire charge	es paid or accr	ued to non-res	sident persons					100	
Professional services fee paid to non-resident						100			
Personal particulars of proprietor or partners, precedent partner	Personal particulars of proprietor or partners, full name	Personal particulars of proprietor or partners, date entered	Personal particulars of proprietor or partners, date left	Personal particulars of proprietor or partners, HKID or Business Registration No. of partners who are not individuals	Personal particulars of proprietor or partners, elect personal assessment	Personal particulars of proprietor or partners, profit / loss sharing ratio	Personal partic proprietor or pa allocation of A profits / Adjust	artners, ssessable	Personal particulars of proprietor or partners, mandatory contributions made for proprietor / each partner under Mandatory Provident Fund Schemes Ordinano
Yes	ABC	01/04/2023	31/03/2024	X1234567	No No	50%	100		100
No	DEF	01/04/2023	31/03/2024	Y1234567	No	50%	100		100

## Requirements for each value

4. Apart from the layout shown in paragraph 3 above, a preparer should meet the specified requirements for each value in preparing the Cover Page. The following two tables set out the required standard label, format and element of each value that should be tagged with in respect of the "Basic Information" section and "Additional Information for Tax Computation" section as provided in the IRD iXBRL Data Preparation Tools respectively:

Table 3: BIR 52 – Basic Information

<b>Standard Label</b>	Format Of	Element (Concept	<b>Requirements For</b>
	<u>Value</u>	Name) That The	Each Value
		Value Should Be	
		Tagged With	
Company name	[Text]	CompanyName	Mandatory field.
			Must be the same
			as the name shown

<b>Standard Label</b>	Format Of	Element (Concept	<b>Requirements For</b>
	Value	Name) That The	Each Value
		Value Should Be	
		Tagged With	
			on the Profits Tax
			return.
IRD file number	[Text,	IRDFileNumber	Mandatory field.
	XX/XXXX		
	XXXX]		
Year of assessment	[Text,	YearOfAssessment	Mandatory field.
	ccyy/yy]		
Principal business	[Text]	PrincipalBusiness	Mandatory field.
activity		Activity	
Hong Kong	[Text,	HongKong	Mandatory field.
Standard Industrial	6 digits]	Standard	Input of 6-digit
Classification Code		Industrial	industry code of
		ClassificationCode	HKSIC (Version
			2.0) maintained by
			the Census and
			Statistics
			Department.
			State "000000" if
			there is no business
			activity during
			basis period.
Preferred language	[English/	PreferredLanguage	Optional field.
for future	Chinese]	ForFuture	Do not show the
correspondence		Correspondence	standard label and
			the value if field is
			not applicable.
Accounting date	[Yes No]	AccountingDate	Mandatory field.
different from that		DifferentFromThat	
of last year		OfLastYear	

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Reasons for the change of accounting date	[Text]	ReasonsForThe ChangeOf AccountingDate	Mandatory field if "Accounting date different from that of last year" is "Yes".  Do not show the standard label and the value if field is not applicable.
Accounting period start date	[Date, in the format of DD/MM/ YYYY]	AccountingPeriod StartDate	Mandatory field.
Accounting period end date	[Date, in the format of DD/MM/ YYYY]	AccountingPeriod EndDate	Mandatory field.
Currency used	[Text, 3- character, ISO4217 Currency Code]	CurrencyUsed	Mandatory field.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Conversion rate	[Decimal]	ConversionRate	Mandatory field. State conversion rate of 1 foreign currency to HK dollars if currency used in financial statements is not in HK dollars. Otherwise, state conversion rate as "1" if currency used in financial statements is HK
Total amount of gross income	[HKD] [Monetary]	GrossIncome	dollars.  Mandatory field.  Must be expressed in HK dollars.
Royalty payment to non-resident in Section 15(1)(a), (b), (ba) or (bb)	[Yes No]	NonResident RoyaltyPayment S15	Mandatory field.
Intellectual property payments	[HKD] [Monetary]	Intellectual PropertyPayments	Mandatory field.  Must be expressed in HK dollars.
Deemed assessable profits under section 20AE, 20AF, 20AX, and/or 20AY or section 22 and/or 23 of Schedule 16E	[Yes No]	DeemedAssessable ProfitsUnder Section20AE20AF 20AXAndOr20AY OrSection22AndOr 23OfSchedule16E	Mandatory field.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1 April 2018)	[Yes No]	IncludeAnyInterest ProfitsLossArising FromShortMedium TermDebt Instruments	Mandatory field.
Tax relief from tax treaty	[Yes No]	TaxReliefDTA	Mandatory field.
Foreign tax credit claimed	[HKD] [Monetary]	ForeignTaxCredit Claimed	Mandatory field if "Tax relief from tax treaty" is "Yes". Must be expressed in HK dollars. Do not show the standard label and the value if field is not applicable.
Obtained advance ruling	[Yes No]	AdvanceRuling	Mandatory field.
Advance Ruling Details	[Text]	AdvanceRuling Details	Mandatory field if "Obtained advance ruling" is "Yes".  Do not show the standard label and the value if field is not applicable.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Debt treatment for an arrangement for this year of assessment as "an originator" or "a bond-issuer" of a specified alternative bond scheme	[Yes No]	DebtTreatment ABSOriginator BondIssuer	Mandatory field.
Permanent establishment in Hong Kong of a non-Hong Kong resident person	[Yes No]	Permanent Establishment HongKong NonHongKong ResidentPerson	Mandatory field.
Transactions with other parts of the non-Hong Kong resident person	[Yes No]	TransactionsWith OtherParts NonHongKong ResidentPerson	Mandatory field if "Permanent establishment in Hong Kong of a non-Hong Kong resident person" is "Yes". Do not show the standard label and the value if field is not applicable.
Family-owned special purpose entity in which an eligible family-owned investment holding vehicle has beneficial interest	[Yes No]	FamilyOwned SpecialPurpose EntityInWhichAn EligibleFamily OwnedInvestment HoldingVehicle HasBeneficial Interest	Mandatory field.
Profits earned by a family-owned special purpose entity from	[HKD] [Monetary]	ProfitsEarnedByA FamilyOwned SpecialPurpose EntityFrom	Mandatory field.  Must be expressed in HK dollars.

Standard Label	Format Of	Element (Concept	<b>Requirements For</b>
	<u>Value</u>	Name) That The	Each Value
		Value Should Be	
		Tagged With	
transactions		Transactions	
specified in section		Specified	
16(3) of Schedule			
16E			
Derive and/or	[Yes No]	DeriveAndOr	Mandatory field.
receive any		ReceiveAny	
specified foreign-		SpecifiedForeign	
sourced income for a		SourcedIncomeFor	
member of an MNE		AMemberOfAn	
Group		MNEGroup	
Claim profits tax	[Yes No]	ClaimProfitsTax	Mandatory field.
concessions for		ConcessionsFor	
profits sourced in		ProfitsSourcedIn	
Hong Kong from		HongKongFrom	
eligible intellectual		EligibleIntellectual	
property income		PropertyIncome	

<u>Table 4: BIR 52 – Additional Information for Tax Computation</u>

<b>Standard Label</b>	Format Of Value	Element (Concept Name) That The	Requirements For Each Value
		Value Should Be Tagged With	
Basis period start date	[Date, in the format of DD/MM/YYYY]	BasisPeriodStartDate	Mandatory field.
Basis period end date	[Date, in the format of DD/MM/ YYYY]	BasisPeriodEndDate	Mandatory field.
Whether the business was commenced during the basis period	[Yes No]	Business Commencement	Mandatory field.
Date of business commencement	[Date, in the format of DD/MM/YYYY]	Business CommencementDate	Mandatory field if "Whether the business was commenced during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Whether the business was ceased during the basis period	[Yes No]	BusinessCessation	Mandatory field.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Date of business cessation	[Date, in the format of DD/MM/YYYY]	BusinessCessation Date	Mandatory field if "Whether the business was ceased during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Whether the cessation of business was brought about by the death of the proprietor	[Yes No]	BusinessCessation DeathOfProprietor	Mandatory field if "Whether the business was ceased during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Date of death of the proprietor	[Date, in the format of DD/MM/YYYY]	BusinessCessation ProprietorDeathDate	Mandatory field if "Whether the cessation of business was brought about by the death of the proprietor" are "Yes". Do not show the standard label and the value if field is not applicable.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Business transferred to and carried on by another person	[Yes No]	BusinessCessation Transferred	Mandatory field if "Whether the business was ceased during the basis period" is "Yes". Do not show the standard label and the value if field is not applicable.
Business cessation transferee details	[Text]	BusinessCessation Transferee	Mandatory field if "Business transferred to and carried on by another person" are "Yes". Do not show the standard label and the value if field is not applicable.
Business nature of business cessation transferred	[Text]	BusinessCessation TransfereeBusiness Nature	Mandatory field if "Business transferred to and carried on by another person" are "Yes". Do not show the standard label and the value if field is not applicable.

<b>Standard Label</b>	Format Of	Element (Concept	<b>Requirements For</b>
	<u>Value</u>	Name) That The	Each Value
		Value Should Be	
		Tagged With	
Any	[Yes No]	BIR52Proprietor	Mandatory field.
emoluments,		PartnerEmoluments	
interest on			
capital etc. from			
the business			
received by			
proprietor/			
partner			
Amount	[Yes No]	BIR52Proprietor	Mandatory field if
received by		PartnerEmoluments	"Any emoluments,
proprietor or		Adjustment	interest on capital
partner adjusted			etc. from the
in the tax			business received
computation			by proprietor
			/partner" is "Yes".
			Do not show the
			standard label and
			the value if field is
			not applicable.
Align the tax	[Yes No]	TaxTreatmentOf	Mandatory field.
treatment of		FinancialInstruments	
financial			
instruments with			
their accounting			
treatment and			
have the related			
profits assessed			
in accordance			
with sections			
18I to 18L of the			
Inland Revenue			
Ordinance			

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Purchase of	[Yes No]	BIR52PurchaseCBA	Mandatory field.
property for		IBA	
which CBA or			
IBA is claimed			
Sell any goods	[Yes No]	TransactionWith	Mandatory field.
or provide any		NonResidentSell	
services on		GoodsServices	
behalf of non-			
resident			
Receive income	[Yes No]	TransactionWith	Mandatory field.
on behalf of		NonResidentAgent	
non-resident			
Value creation	[Yes No]	ValueCreation	Mandatory field.
contributions in		Contributionsin	
Hong Kong in		HongKong	
relation to the			
intellectual			
property of a			
non-Hong Kong			
resident			
associate			
Hire charges	[HKD]	TransactionWith	Mandatory field.
paid or accrued	[Monetary]	NonResident	Must be expressed
to non-resident		HireCharges	in HK dollars.
persons			
Professional	[HKD]	TransactionWith	Mandatory field.
services fee paid	[Monetary]	NonResident	Must be expressed
to non-resident	_	Professional	in HK dollars.
		ServicesFee	
Personal	[Yes No]	BIR52Proprietor	Mandatory field.
particulars of		PartnerPrecedent	
proprietor or		Partner	
partners,			
precedent			
partner			

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be Tagged With	Requirements For Each Value
Personal particulars of proprietor or partners, full name	[Text]	BIR52Proprietor PartnerFullName	Mandatory field.
Personal particulars of proprietor or partners, date entered	[Date, in the format of DD/MM/YYYY]	BIR52Proprietor PartnerDateEntered	Applicable for partners who entered during the basis period. Do not show the standard label and the value if field is not applicable.
Personal particulars of proprietor or partners, date left	[Date, in the format of DD/MM/YYYY]	BIR52Proprietor PartnerDateLeft	Applicable for partners who left during the basis period. Do not show the standard label and the value if field is not applicable.
Personal particulars of proprietor or partners, HKID or Business Registration No. of partners who are not individuals	[Text]	BIR52Proprietor PartnerHKIDOr BRNumber	Applicable for proprietor or partners who have HK Identity Card No. (in capital letters and exclude brackets) or Business Registration No Do not show the standard label and the value if field is not applicable.
Personal particulars of	[Yes No]	BIR52Proprietor PartnerPersonal	Mandatory field.

Standard Label	Format Of Value	Element (Concept Name) That The Value Should Be	Requirements For Each Value
		Tagged With	
proprietor or partners, elect personal assessment		Assessment	Applicable to proprietor's / partner's with HK Identity Card No.
Personal particulars of proprietor or partners, profit / loss sharing ratio	[Percent]	BIR52Proprietor PartnerProfitLoss SharingRatio	Mandatory field.  Must be expressed in numbers up to 4 decimal points.  Sum of the ratio must not be smaller than 100.
Personal particulars of proprietor or partners, allocation of Assessable profits / Adjusted loss	[HKD] [Monetary]	BIR52Proprietor PartnerAllocationOf AssessableProfits AdjustedLoss	Mandatory field.  Must be expressed in HK dollars.
Personal particulars of proprietor or partners, mandatory contributions made for proprietor / each partner under Mandatory Provident Fund Schemes Ordinance	[HKD] [Monetary]	BIR52Proprietor PartnerMPF	Mandatory field.  Must be expressed in HK dollars.