



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]**

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 (“e-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 2024.

Disclaimer: The Inland Revenue Department (“the Department”) takes no responsibility for any errors or omissions in, or for the loss incurred by individuals, companies or other entities due to the use of the Guide.

No claims, actions or legal proceedings in connection with these materials brought by any individuals, companies or other entities having reference or reliance to the Guide will be entertained.

XBRL™ is a trademark of XBRL International, Inc. All rights reserved.

The XBRL™/® standards are open and freely licensed by way of the XBRL International License Agreement. Our use of these trademarks is permitted by XBRL International in accordance with the XBRL International Trademark Policy.

Guide: Version 3.0

Version: April 2025

COVER PAGE FOR TAX COMPUTATION

CONTENT

	Paragraph
Cover Page for BIR51	
Layout	1
Requirements for each value	2
Cover Page for BIR52	
Layout	3
Requirements for each value	4

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	2024/25
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	01/04/2024
Accounting period end date	31/03/2025
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 Schedule 16E to the Inland Revenue Ordinance	Yes
Include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1 April 2018)	Yes
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
Whether accounts are audited by a Hong Kong practice unit	Yes
Practising certificate number of the certified public accountant (practising) who signed the Auditor's Report	P99999
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 requirements	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 to the Inland Revenue Ordinance	0
Eligible single family office of a family	Yes

Additional Information for Tax Computation

Standard Label	Value
Basis period start date	01/04/2024
Basis period end date	31/03/2025
Whether the business was commenced during the basis period	Yes
Date of business commencement	01/04/2024
Whether the business was ceased during the basis period	Yes
Date of business cessation	31/03/2025
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 profits assessed in accordance with sections 18I to 18L of the Inland Revenue Ordinance	Yes
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 resident associate	Yes
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 intra-group financing business	100
Deduction claimed for leased premises reinstatement costs	100

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:

Table 1: BIR 51 – Basic Information

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

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
			on the Profits Tax return.
IRD file number	[Text, XX/XXXX XXXX]	IRDFileNumber	Mandatory field.
Year of assessment	[Text, cyy/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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Reasons for the change of accounting date	[Text]	ReasonsForTheChangeOfAccountingDate	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]	AccountingPeriodStartDate	Mandatory field.
Accounting period end date	[Date, in the format of DD/MM/YYYY]	AccountingPeriodEndDate	Mandatory field.
Currency used	[Text, 3-character, ISO4217 Currency Code]	CurrencyUsed	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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 gross income	[Monetary]	GrossIncome	Mandatory field.
Royalty payment to non-resident in Section 15(1)(a), (b), (ba) or (bb)	[Yes No]	NonResidentRoyalty PaymentS15	Mandatory field.
Intellectual property payments	[Monetary]	IntellectualProperty Payments	Mandatory field.
Deemed assessable profits under section 20AE, 20AF, 20AX, and/or 20AY or section 22 and/or 23 of Schedule 16E to the Inland Revenue Ordinance	[Yes No]	DeemedAssessable ProfitsUnderSection 20AE20AF20AXAnd Or20AYOrSection22 AndOr23OfSchedule 16E	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1 April 2018)	[Yes No]	IncludeAnyInterestProfitsLossArisingFromShortMediumTermDebtInstruments	Mandatory field.
Tax relief from tax treaty	[Yes No]	TaxReliefDTA	Mandatory field.
Foreign tax credit claimed	[Monetary]	ForeignTaxCreditClaimed	Mandatory field if "Tax relief from tax treaty" is "Yes". 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	[Monetary]	IncomeProfitsTaxExemptedDoubleTaxationAgreement	Mandatory field if "Tax relief from tax treaty" is "Yes". 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]	AdvanceRulingDetails	Mandatory field if "Obtained advance ruling" is "Yes". Do not show the standard label and the value if field is not applicable.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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]	DebtTreatmentABS OriginatorBondIssuer	Mandatory field.
Deduction for distribution arising from a regulatory capital security	[Yes No]	DeductionRegulatory CapitalSecurity Distribution	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.
Required to be audited	[Yes No]	AuditRequirement	Mandatory field.
Whether accounts are	[Yes No]	HongKongPractice Unit	Optional field

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
audited by a Hong Kong practice unit			Do not show the standard label and the value if field is not applicable.
Practising certificate number of the certified public accountant (practising) who signed the Auditor's Report	[Text]	PractisingCertificateNumber	Mandatory field if "Whether accounts are audited by a Hong Kong practice unit" is "Yes". Do not show the standard label and the value if field is not applicable.
Private company	[Yes No]	PrivateCompany	Mandatory field.
Change of shareholder	[Yes No]	ShareholderChange	Mandatory field if "Private company" is "Yes". Do not show the standard label and the value if field is not applicable.
Amalgamation	[Yes No]	Amalgamation	Mandatory field.
Accounts prepared at consolidated level	[Yes No]	AccountsPreparedAtConsolidatedLevel	Mandatory field.
Insurance corporation commencing to implement risk-based capital regime to determine capital requirements	[Yes No]	InsuranceCorporationCommencingToImplementRiskBasedCapitalRegimeToDetermineCapitalRequirements	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Income amount of one-off adjustment arising from implementation of RBC regime	[Monetary]	IncomeAmountOfOneOffAdjustmentArisingFromImplementationOfRBCRegime	<p>Mandatory field if “Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” is “Yes”.</p> <p>Input either income or loss amount of one-off adjustment arising from implementation of RBC regime.</p> <p>Do not show the standard label and the value if field is not applicable.</p>

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Loss amount of one-off adjustment arising from implementation of RBC regime	[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. Do not show the standard label and the value if field is not applicable.
Elect to treat the one-off adjustment as your income or loss by 5 equal amounts	[Yes No]	ElectToTreatOneOff AdjustmentAsYourIn comeOrLossBy5 EqualAmounts	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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Family-owned special purpose entity in which an eligible family-owned investment holding vehicle has beneficial interest	[Yes No]	FamilyOwnedSpecialPurposeEntityInWhichAnEligibleFamilyOwnedInvestmentHoldingVehicleHasBeneficialInterest	Mandatory field.
Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E to the Inland Revenue Ordinance	[Monetary]	ProfitsEarnedByAFamilyOwnedSpecialPurposeEntityFromTransactionsSpecified	Mandatory field.
Eligible single family office of a family	[Yes No]	EligibleSingleFamilyOfficeOfAFamily	Mandatory field.

Table 2: BIR 51 – Additional Information for Tax Computation

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Value creation contributions in Hong Kong in relation to the intellectual property of a non-Hong Kong resident associate	[Yes No]	ValueCreationContributionsinHongKong	Mandatory field.
Hire charges paid or accrued to non-resident persons	[Monetary]	TransactionWithNonResidentHireCharges	Mandatory field.
Professional services fee paid to non-resident	[Monetary]	TransactionWithNonResidentProfessionalServicesFee	Mandatory field.
Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an intra-group financing business	[Monetary]	DeductionClaimedInterestNonHongKongAssociatedCorporationsIntraGroupFinancingBusiness	Mandatory field.
Deduction claimed for leased premises reinstatement costs	[Monetary]	DeductionClaimedForLeasedPremisesReinstatementCosts	Mandatory field.

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	2024/25
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	01/04/2024
Accounting period end date	31/03/2025
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 Schedule 16E to the Inland Revenue Ordinance	Yes
Include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1 April 2018)	Yes
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 specified alternative bond scheme	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
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 to the Inland Revenue Ordinance	0

Additional Information for Tax Computation

Standard Label	Value
Basis period start date	01/04/2024
Basis period end date	31/03/2025
Whether the business was commenced during the basis period	Yes
Date of business commencement	01/04/2024
Whether the business was ceased during the basis period	Yes
Date of business cessation	31/03/2025
Whether the cessation of business was brought about by the death of the proprietor	Yes
Date of death of the proprietor	31/03/2025
Business transferred to and carried on by another person	Yes
Business cessation transferee details	Details
Business nature of business cessation transferred	Nature
Any emoluments, interest on capital etc. from the business received by proprietor/partner	Yes
Amount received by proprietor or partner adjusted in the tax computation	Yes
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
Purchase of property for which CBA or IBA is claimed	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 resident associate	Yes
Hire charges paid or accrued to non-resident persons	100
Professional services fee paid to non-resident	100
Deduction claimed for leased premises reinstatement costs	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 particulars of proprietor or partners, allocation of Assessable profits / Adjusted loss	Personal particulars of proprietor or partners, mandatory contributions made for proprietor / each partner under Mandatory Provident Fund Schemes Ordinance
Yes	ABC	01/04/2024	31/03/2025	X1234567	No	50%	100	100
No	DEF	01/04/2024	31/03/2025	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

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

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
			on the Profits Tax return.
IRD file number	[Text, XX/XXXX XXXX]	IRDFileNumber	Mandatory field.
Year of assessment	[Text, cyy/yy]	YearOfAssessment	Mandatory field.
Principal business activity	[Text]	PrincipalBusiness Activity	Mandatory field.
Hong Kong Standard Industrial Classification Code	[Text, 6 digits]	HongKong Standard 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 DifferentFromThat OfLastYear	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Reasons for the change of accounting date	[Text]	ReasonsForTheChangeOfAccountingDate	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]	AccountingPeriodStartDate	Mandatory field.
Accounting period end date	[Date, in the format of DD/MM/YYYY]	AccountingPeriodEndDate	Mandatory field.
Currency used	[Text, 3-character, ISO4217 Currency Code]	CurrencyUsed	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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 gross income	[Monetary]	GrossIncome	Mandatory field.
Royalty payment to non-resident in Section 15(1)(a), (b), (ba) or (bb)	[Yes No]	NonResident RoyaltyPayment S15	Mandatory field.
Intellectual property payments	[Monetary]	Intellectual PropertyPayments	Mandatory field.
Deemed assessable profits under section 20AE, 20AF, 20AX, and/or 20AY or section 22 and/or 23 of Schedule 16E to the Inland Revenue Ordinance	[Yes No]	DeemedAssessable ProfitsUnder Section20AE20AF 20AXAndOr20AY OrSection22AndOr 23OfSchedule16E	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1 April 2018)	[Yes No]	IncludeAnyInterestProfitsLossArisingFromShortMediumTermDebtInstruments	Mandatory field.
Tax relief from tax treaty	[Yes No]	TaxReliefDTA	Mandatory field.
Foreign tax credit claimed	[Monetary]	ForeignTaxCreditClaimed	Mandatory field if "Tax relief from tax treaty" is "Yes". 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]	AdvanceRulingDetails	Mandatory field if "Obtained advance ruling" is "Yes". Do not show the standard label and the value if field is not applicable.
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]	DebtTreatmentABSOriginatorBondIssuer	Mandatory field.
Permanent establishment in Hong Kong of a	[Yes No]	PermanentEstablishmentHongKong	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
non-Hong Kong resident person		NonHongKong ResidentPerson	
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 transactions specified in section 16(3) of Schedule 16E to the Inland Revenue Ordinance	[Monetary]	ProfitsEarnedByA FamilyOwned SpecialPurpose EntityFrom Transactions Specified	Mandatory field.

Table 4: BIR 52 – Additional Information for Tax Computation

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Date of business cessation	[Date, in the format of DD/MM/YYYY]	BusinessCessationDate	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]	BusinessCessationDeathOfProprietor	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]	BusinessCessationProprietorDeathDate	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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Any emoluments, interest on capital etc. from the business received by proprietor/partner	[Yes No]	BIR52Proprietor PartnerEmoluments	Mandatory field.
Amount received by proprietor or partner adjusted in the tax computation	[Yes No]	BIR52Proprietor PartnerEmoluments Adjustment	Mandatory field if “Any emoluments, interest on capital etc. from the business received by proprietor /partner” 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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Purchase of property for which CBA or IBA is claimed	[Yes No]	BIR52PurchaseCBA IBA	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.
Value creation contributions in Hong Kong in relation to the intellectual property of a non-Hong Kong resident associate	[Yes No]	ValueCreation Contributionsin HongKong	Mandatory field.
Hire charges paid or accrued to non-resident persons	[Monetary]	TransactionWith NonResident HireCharges	Mandatory field.
Professional services fee paid to non-resident	[Monetary]	TransactionWith NonResident Professional ServicesFee	Mandatory field.
Deduction claimed for leased premises reinstatement costs	[Monetary]	DeductionClaimedFor LeasedPremisesReins tatementCosts	Mandatory field.
Personal particulars of	[Yes No]	BIR52Proprietor PartnerPrecedent	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
proprietor or partners, precedent partner		Partner	
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.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
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 proprietor or partners, elect personal assessment	[Yes No]	BIR52Proprietor PartnerPersonal Assessment	Mandatory field. 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	[Monetary]	BIR52Proprietor PartnerAllocationOf AssessableProfits AdjustedLoss	Mandatory field.

<u>Standard Label</u>	<u>Format Of Value</u>	<u>Element (Concept Name) That The Value Should Be Tagged With</u>	<u>Requirements For Each Value</u>
Personal particulars of proprietor or partners, mandatory contributions made for proprietor / each partner under Mandatory Provident Fund Schemes Ordinance	[Monetary]	BIR52Proprietor PartnerMPF	Mandatory field.