



Inland Revenue Department

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

iXBRL FILING OF SUPPORTING DOCUMENTS

LIST OF VALIDATIONS AND ERROR MESSAGES

The List of Validations and Error Message (“List”) is issued to provide preparers an overview of error messages generated in the process of uploading the supporting documents (i.e. financial statements and tax computation) in inline eXtensible Business Reporting Language (“iXBRL”) format for the purposes of electronic filing of Profits Tax returns. It also provides the corresponding recommendations to rectify the errors. For the purpose of the List, a preparer is a person who prepares the data files in iXBRL format and submit the data file for checking the validation via the “Uploading of Data Files for Required Forms and Supporting Documents to Profits Tax Return” service under eTAX provided at GovHK.

The List contains the information as at the date of publication. It will be updated and refined without notice.

This List replaces the one issued in April 2023.

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LIST OF VALIDATIONS AND ERROR MESSAGES

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A. TECHNICAL VALIDATION MESSAGES

<u>Error code</u> (553-E-)	<u>Error Messages</u>	<u>Validation rules and recommendations</u>
0467, 0497, 0534, 0543	Taxonomy entry point is invalid/not specified. 分類標準準則進入點不正確／未指明。	Where abnormalities are detected when checking the “schemaRef” element of the document received against the validity of the included taxonomy reference, this error will occur. Please ensure the selected file for upload is correct. If the selected file for upload is correct, please contact software provider to rectify the error.
0468	Tax computation must be prepared using the latest version of the IRD TC Taxonomy (i.e. the Tax Computational Taxonomy). 稅項計算表需以最新版本的稅務局的「稅項計算表分類標準準則」擬備。	
0498	Tax computation must be prepared using the IRD TC Taxonomy (i.e. the Tax Computational Taxonomy). 稅項計算表需以稅務局的「稅項計算表分類標準準則」擬備。	
0470, 0486, 0500	Invalid version of taxonomy. 分類標準準則版本不正確。	
0535, 0536, 0544, 0552	The data file must reference one taxonomy entry point only. Multiple	

<u>Error code</u> <u>(553-E-)</u>	<u>Error Messages</u>	<u>Validation rules and recommendations</u>
	<p>taxonomies must not exist in the same data file.</p> <p>數據檔案只可引用一個分類標準準則進入點。同一數據檔案不可存在多於一個分類標準準則進入點。</p>	
<p>Error code pattern is as follows:</p> <p>xml.*:*, html:*, xmlSchema:*, , ix1.1:*, xbrl.*:*, xbrldie:*, utre:*</p>	<p>The document uploaded is checked for Schema validity and XBRL Specification validity. Refer to the column "More Information" for details.</p> <p>已檢查上傳文件的架構有效性和 XBRL 規範有效性。詳情可參閱「更多資料」欄。</p>	<p>Where abnormalities are detected when checking the document uploaded against the XML well-formedness, taxonomy schema-validity and XBRL specification validity, this error will occur. Please ensure the selected file for upload is correct. If the selected file for upload is correct, please contact software provider to rectify the error.</p>

B. CUSTOM BUSINESS VALIDATION MESSAGES

<u>Error code</u> (NVAD-E-)	<u>Error message</u>	<u>Validation rules and recommendations</u>
Tax computation data file		
Decimals attribute in tax computation data file		
0010	Decimal in attribute of “(Variable)” must be “INF”. “（變數）”的精準度屬性須為“INF”。	Where mandatory item with type (decimalItemType, percentItemType or monetaryItemType) has been tagged and none of the tags is reported as an exact value (i.e. Decimals attribute is “INF”), this error will occur. Please check and provide at least one exact value of such mandatory item with “INF” decimals attribute.
Period attribute in tax computation data file		
0020	The period attribute of “(Variable)” must be consistent with the basis period. “（變數）”的時段值屬性必須與評稅基期一致。	Where mandatory element (duration) has been tagged but its period attribute is not matched with basis period start date and basis period end date, this error will occur. Please check and provide at least one such mandatory item with period attribute equals to basis period start date and basis period end date.
0021	The period attribute of “(Variable)” must be consistent with “Basis period end date”. “（變數）”的時段值屬性	Where mandatory element (instant) has been tagged but its period attribute is not equal to basis period end date, this error will occur. Please check and

Error code (NVAD-E-)	Error message	Validation rules and recommendations
	必須與「評稅基期結束日期」一致。	provide at least one such mandatory element with period attribute equals to basis period end date.
Tax computation and financial statements data file		
Duplicate fact values		
0030	Inconsistent duplicate fact of “(Variable)” must not exist. 重複“(變數)”的事實不一致。	Where the same fact has been tagged more than once and the values tagged are inconsistent, this error will occur. Please check whether the consistent values have been tagged for all instances of the fact or correct the attributes of period, unit or decimals etc., if applicable.
Tax computation data file		
IRD file number and Year of assessment		
0040	The second part of “IRD file number” must be consistent with that on the Profits Tax return. 「稅務局檔案號碼」的第二部分必須與利得稅報稅表上檔案號碼的第二部分一致。	Where “IRD file number” has been tagged but the digits after the symbol “/” are not matched with the BRN of the Profits Tax return, this error will occur. Please check and correct “IRD file number”.
0040	The first part of “IRD file number” must be consistent with that on the Profits Tax return. 「稅務局檔案號碼」的第一部分必須與利得稅報稅	Where “IRD file number” has been tagged but the digits before the symbol “/” are not matched with that of Profits Tax return, this error will occur. Please check and correct “IRD file number”.

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	表上檔案號碼的第一部分一致。	
0040	“Year of assessment” must be consistent with that on the Profits Tax return. 「課稅年度」必須與利得稅報稅表上的課稅年度一致。	Where “Year of assessment” has been tagged but it is not matched with the Profits Tax return, this error will occur. Please check and correct “Year of assessment”.
Tax computation mandatory items		
0050	“(Variable)” is a mandatory item and must be tagged and entered. “(變數)”為必填項目，必須提供及加以標記。	Where mandatory item has not been tagged as required by List of Mandatory Items, this error will occur. Please provide and tag the value of missing mandatory item as required.
0060	“(Variable)” must not be tagged for a corporation. 不可為法團標記“(變數)”。	This error will occur where the form type of Profits Tax return to be submitted is BIR51 but any of the following elements related to BIR52 have been tagged: (a) Any emoluments, interest on capital etc. from the business received by proprietor/partner (b) Amount received by proprietor or partner adjusted in the tax computation

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		<p>(c) Personal particulars of proprietor or partners, full name</p> <p>(d) Personal particulars of proprietor or partners, precedent partner</p> <p>(e) Personal particulars of proprietor or partners, date entered</p> <p>(f) Personal particulars of proprietor or partners, date left</p> <p>(g) Personal particulars of proprietor or partners, HKID or Business Registration No. of partners who are not individuals</p> <p>(h) Personal particulars of proprietor or partners, elect personal assessment</p> <p>(i) Personal particulars of proprietor or partners, profit / loss sharing ratio</p> <p>(j) Personal particulars of proprietor or partners, allocation of Assessable profits / Adjusted loss</p> <p>(k) Personal particulars of proprietor or partners, mandatory contributions made for proprietor / each partner under Mandatory Provident</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		<p>Fund Schemes Ordinance</p> <p>(l) Whether the cessation of business was brought about by the death of the proprietor</p> <p>(m) Date of death of the proprietor</p> <p>(n) Purchase of property for which CBA or IBA is claimed</p> <p>(o) Mandatory contributions made for proprietor or partners under the Mandatory Provident Fund Schemes Ordinance</p> <p>(p) Mandatory contributions made for proprietor or partners details</p> <p>(q) Partner's salary, partner's spouse salary</p> <p>Please check and remove the inappropriate tag.</p>
0070	<p>“(Variable)” must not be tagged for a partnership business.</p> <p>不可為合夥業務標記“(變數)”。</p>	<p>This error will occur where the form type of Profits Tax return to be submitted is BIR52 but any of the following elements related to BIR51 have been tagged:</p> <p>(a) Deduction for distribution arising from</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		<p>a regulatory capital security</p> <p>(b) Private company</p> <p>(c) Change of shareholder</p> <p>(d) Amalgamation</p> <p>(e) Cash-settled share-based payment</p> <p>(f) Equity-settled share-based payment, shares issued by the company</p> <p>(g) Equity-settled share-based payment, shares issued by group company without recharge</p> <p>(h) Equity-settled share-based payment, shares issued by group company with recharge</p> <p>(i) Share-based payment details</p> <p>(j) Director remuneration</p> <p>(k) Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an intra-group financing business</p> <p>(l) Interest income received by a corporation (other than a financial institution) through or from the carrying on an</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		<p>intra-group financing business</p> <p>(m) Insurance corporation commencing to implement risk-based capital regime to determine capital requirements</p> <p>(n) Income amount of one-off adjustment arising from implementation of RBC regime</p> <p>(o) Loss amount of one-off adjustment arising from implementation of RBC regime</p> <p>(p) Elect to treat one-off adjustment as your income or loss by 5 equal amounts</p> <p>(q) Accounts prepared at consolidated level</p> <p>Please check and remove the inappropriate tag.</p>
<u>Company name</u>		
0080	<p>“Company name” must not exceed 120 English characters/symbols. 「公司名稱」不可超過 120 個英文字符。</p>	<p>Where “Company name” has been tagged but exceeded 120 English characters/symbols, this error will occur. Please correct “Company name”.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
0090	“Company name” must not exceed 120 Chinese characters/symbols. 「公司名稱」不可超過 120 個中文字符。	Where “Company name” has been tagged but exceeded 120 Chinese characters/symbols, this error will occur. Please correct “Company name”.
Validity of IRD file number and Year of assessment		
0100	Invalid value of “IRD file number”. 輸入的「稅務局檔案號碼」不正確。	Where “IRD file number” has been tagged but not in the format of {2-digit prefix}/{8-digit Business Registration number}, e.g. 01/12345678, this error will occur. Please check and correct “IRD file number”.
0100	Invalid value of “Year of assessment”. 輸入的「課稅年度」不正確。	Where “Year of assessment” has been tagged but not in “20XX/YY” format (i.e. YY minus XX must be = 1, must be $\geq 2022/23$ and must be \geq PF current year assessment -5 and \leq PF current year assessment +1), this error will occur. Please check and correct “Year of assessment”.
Basis period start date and Basis period end date		
0110	“Basis period start date” must not be later than “Basis period end date”. 「評稅基期開始日期」不得遲於「評稅基期結束日期」。	Where “Basis period start date” and “Basis period end date” have been tagged but “Basis period end date” is not later than “Basis period start date”, this error will occur. Please check and correct “Basis period end

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		date” to be >= “Basis period start date”.
0120	<p>“Basis period end date” must fall within the year of assessment.</p> <p>「評稅基期結束日期」必須在該課稅年度之內。</p>	<p>Where “Basis period end date” has been tagged but >31 March of the Assessment Year or < 1 April of the Assessment Year -1, this error will occur. Please check and correct “Basis period end date” not to be > 31 March of the Assessment Year (i.e. 20YY) or < 1 April of the Assessment Year -1 (i.e. 20XX).</p>
Accounting date different from that of last year and Reason for the change of accounting date		
0130	<p>“Reasons for the change of accounting date” must be tagged and entered if “Accounting date different from that of last year” is true.</p> <p>如「結帳日期有別於去年」為 “true”，則必須提供及標記「變更結帳日期的原因」。</p>	<p>Where “Accounting date different from that of last year” has been tagged as “true” (i.e. Yes) but “Reasons for the change of accounting date” is not tagged, this error will occur. Please provide and tag “Reasons for the change of accounting date”.</p>
0140	<p>“Accounting date different from that of last year” must be true if “Reasons for the change of accounting date” is tagged.</p> <p>如已標記「變更結帳日期的原因」，則「結帳日期</p>	<p>Where “Reasons for the change of accounting date” has been tagged but “Accounting date different from that of last year” is not “true” (i.e. Yes), this error will occur. Please check and correct “Accounting date</p>

Error code (NVAD-E-)	Error message	Validation rules and recommendations
	有別於去年」須為“true”。	different from that of last year” to be “true” (i.e. Yes), if appropriate.
Accounting period start date and Accounting period end date		
0150	“Accounting period start date” must not be later than “Accounting period end date”. 「會計期開始日期」不得遲於「會計期結束日期」。	Where “Accounting period start date” and “Accounting period end date” have been tagged but “Accounting period end date” is not later than “Accounting period start date”, this error will occur. Please check and correct “Accounting period end date” to be >= “Accounting period start date”.
Hong Kong Standard Industrial Classification Code		
0170	“Hong Kong Standard Industrial Classification Code” must be tagged and entered. If there was no business activity, please enter “000000”. 必須提供及標記「香港標準行業分類的行業編碼」。如沒有經營業務，請輸入「000000」。	Where “Hong Kong Standard Industrial Classification Code” is not tagged, this error will occur. Please provide and tag the value of “Hong Kong Standard Industrial Classification Code”.
0180	Value of “Hong Kong Standard Industrial Classification Code” must be numbers and in 6-digit. 「香港標準行業分類的行業編碼」的數值必須為 6 位數字。	Where “Hong Kong Standard Industrial Classification Code” has been tagged but not numeric or not in 6-digit, this error will occur. Please check and correct “Hong Kong Standard

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		Industrial Classification Code” to be numeric and in 6-digit.
0190	Invalid value of “Hong Kong Standard Industrial Classification Code” is entered. The code is 6-digit. Please refer to www.censtatd.gov.hk for the index of industry codes. 輸入的「香港標準行業分類的行業編碼」不正確，編碼應為 6 位數字。請參閱 www.censtatd.gov.hk 行業編碼索引。	Where “Hong Kong Standard Industrial Classification Code” has been tagged but the value is not matched with the 6-digit industry code of the HKSIC (version 2.0) maintained by Census and Statistics Department, this error will occur. Please check and correct “Hong Kong Standard Industrial Classification Code”.
Date of audit report and Accounting period end date		
0230	“Date of audit report” must be later than “Accounting period end date”. 「核數師報告書簽署日期」必須遲於「會計期結束日期」。	Where “Date of auditor's report” and “Accounting period end date” have been tagged but “Date of auditor's report” is not later than “Accounting period end date”, this error will occur. Please check and correct “Date of auditor's report” to be > “Accounting period end date”.
Currency used and Conversion rate		
0240	Invalid value of “Currency used” is entered. Please refer to www.xbrl.org/utr/utr.xml for the list of currency codes.	Where “Currency used” has been tagged but the value is not matched with the list of currency codes, this error will occur. Please check and correct “Currency used”.

Error code (NVAD-E-)	Error message	Validation rules and recommendations
	輸入的「採用的貨幣」不正確。請參閱 www.xbrl.org/utr/utr.xml 的貨幣編碼列表。	
0260	“Conversion rate” must be equal to 1 if “Currency used” is HKD. 如「採用的貨幣」為港幣，「兌換率」必須等於「1」。	Where “Currency used” has been tagged as “HKD” but “Conversion rate” is not equal to 1, this error will occur. Please check and correct the value of “Conversion rate” to be = 1 if “Currency used” is HKD.
Service income and Management fee income		
0270	“Service income” must be tagged and entered if “Service fee received details” is tagged. 如已標記「服務費收入收取的詳情」，則必須提供及標記「服務費收入」。	Where the details for relevant income have been tagged but the corresponding value is not tagged or where the value for the relevant income has been tagged and is not zero but the corresponding details are not tagged, this error will occur.
0280	“Service fee received details” must be tagged and entered if “Service income” is not 0. 如「服務費收入」並非「0」，則必須提供及標記「服務費收入收取的詳情」。	Please provide and tag both the value and details for the relevant income. For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at
0290	“Management fee income” must be tagged and entered if “Management fee received details” is tagged.	https://www.ird.gov.hk/bir51_e notes or https://www.ird.gov.hk/bir52_e notes

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	如已標記「管理費收入詳情」，則必須提供及標記「管理費收入」。	
0300	“Management fee received details” must be tagged and entered if “Management fee income” is not 0. 如「管理費收入」並非「0」，則必須提供及標記「管理費收入詳情」。	
Reasons for the offshore claim		
0310	“Reasons for the offshore claim” must be tagged and entered if “Offshore profits excluded” is not 0. 如「未被納入的離岸利潤」並非「0」，則必須提供及標記「離岸申報的理由」。	Where “Offshore profits excluded” has been tagged and is not zero but “Reasons for the offshore claim” is not tagged, this error will occur. Please provide and tag “Reasons for the offshore claim”.
Commission expenses		
0330	“Commission expenses” must be tagged and entered if “Commission payments details” is tagged. 如已標記「佣金支付詳情」，則必須提供及標記「佣金支出」。	Where the details for relevant expense have been tagged but the corresponding value is not tagged or where the value for the relevant expense has been tagged and is not zero but the corresponding details are not tagged, this error will occur.
0340	“Commission payments details” must be tagged and entered if “Commission expenses” is not 0.	Please provide and tag both the value and details for the relevant expense.

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	如「佣金支出」並非「0」，則必須提供及標記「佣金支付詳情」。	For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e_notes or https://www.ird.gov.hk/bir52_e_notes
Approved charitable donations		
0350	“Tax adjustment, approved charitable donations” must be tagged and entered if “Approved charitable donations details” is tagged. 如已標記「認可慈善捐款詳情」，則必須提供及標記「稅務調整 認可慈善捐款」。	Where the details for relevant adjustment have been tagged but the corresponding value is not tagged or where the value for the relevant adjustment has been tagged and is not zero but the corresponding details are not tagged, this error will occur. Please provide and tag the value and details for the relevant adjustment.
0370	“Approved charitable donations details” must be tagged and entered if “Tax adjustment, approved charitable donations” is not 0. 如「稅務調整 認可慈善捐款」並非「0」，則必須提供及標記「認可慈善捐款詳情」。	For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e_notes or https://www.ird.gov.hk/bir52_e_notes

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
Interest expenses, Legal and professional fee and Management fee		
0371	<p>“Interest expenses” must be tagged and entered if “Interest paid or payable details” is tagged.</p> <p>如已標記「已付或應付利息的詳情」，則必須提供及標記「利息開支」。</p>	Where the details for relevant expense have been tagged but the corresponding value is not tagged or where the value for the relevant expense has been tagged and is not zero but the corresponding details are not tagged, this error will occur.
0372	<p>“Interest paid or payable details” must be tagged and entered if “Interest expenses” is not 0.</p> <p>如「利息開支」並非「0」，則必須提供及標記「已付或應付利息的詳情」。</p>	<p>Please provide and tag both the value and details for the relevant expense.</p> <p>For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at</p>
0380	<p>“Legal and professional fee” must be tagged and entered if “Legal and other professional fee payments details” is tagged.</p> <p>如已標記「法律及其他專業費用詳情」，則必須提供及標記「法律及專業費用」。</p>	<p>https://www.ird.gov.hk/bir51_e notes or</p> <p>https://www.ird.gov.hk/bir52_e notes</p>
0390	<p>“Legal and other professional fee payments details” must be tagged and entered if “Legal and professional fee” is not 0.</p> <p>如「法律及專業費用」並非「0」，則必須提供及</p>	

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	標記「法律及其他專業費用詳情」。	
0400	“Management fee” must be tagged and entered if “Management fee payments details” is tagged. 如已標記「管理費詳情」，則必須提供及標記「管理費」。	
0410	“Management fee payments details” must be tagged and entered if “Management fee” is not 0. 如「管理費」並非「0」，則必須提供及標記「管理費詳情」。	
Contractor charges and Subcontractor charges		
0420	Either “Contractor charges” or “Subcontractor charges” must be tagged and entered if “Contractor and subcontractor charges details” is tagged. 如已標記「承攬人及分判承攬人費用的詳情」，則必須提供及標記「承攬費」或「分包費」。	Where the details for the relevant charges have been tagged but either of the value of corresponding charges is not tagged or where either the value of the relevant charges has been tagged and is not zero but the details for the corresponding charges are not tagged, this error will occur. Please provide and tag the value of either one charge and details for the relevant charges.
0430	“Contractor and subcontractor charges details” must be tagged and	

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	entered if “Contractor charges” or “Subcontractor charges” is not 0. 如「承包費」或「分包費」並非「0」，則必須提供及標記「承包人及分判承包人費用的詳情」。	For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e_notes or https://www.ird.gov.hk/bir52_e_notes
Specific provision for bad debts/doubtful debts		
0440	“Specific provision for bad debts/doubtful debts” must be tagged and entered if “Bad debt provision details” is tagged. 如已標記「壞帳準備詳情」，則必須提供及標記「特別壞帳準備」。	Where the details for relevant expense have been tagged but the corresponding value is not tagged or where the value for the relevant expense has been tagged and is not zero but the corresponding details are not tagged, this error will occur. Please provide and tag both the value and details for the relevant expense.
0441	“Bad debt provision details” must be tagged and entered if “Specific provision for bad debts/doubtful debts” is not 0. 如「特別壞帳準備」並非「0」，則必須提供及標記「壞帳準備詳情」。	For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e_notes or https://www.ird.gov.hk/bir52_e_notes

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
Share-based payment		
0450	<p>“Cash-settled share-based payment”, “Equity-settled share-based payment, shares issued by the company”, “Equity-settled share-based payment, shares issued by group company without recharge” or “Equity-settled share-based payment, shares issued by group company with recharge” must be tagged and entered if “Share-based payment details” is tagged.</p> <p>如已標記「以股份為基礎支付的詳情」，則必須提供及標記「以現金結算的以股份為基礎的支付」、「以公司發行股份結算的以股份為基礎的支付」、「沒有補收且以集團公司發行股份結算並以股份為基礎的支付」或「有補收且以集團公司發行股份結算並以股份為基礎的支付」。</p>	<p>This error will occur where “Share-based payment details” has been tagged but any of the following elements are not tagged:</p> <ul style="list-style-type: none"> (a) Cash-settled share-based payment (b) Equity-settled share-based payment, shares issued by the company (c) Equity-settled share-based payment, shares issued by group company without recharge (d) Equity-settled share-based payment, shares issued by group company with recharge <p>Please provide and tag either of the share-based payment element above.</p>
0460	<p>“Share-based payment details” must be tagged and entered if “Cash-settled share-based payment” is not 0.</p>	<p>Where “Cash-settled share-based payment” has been tagged and is not zero but “Share-based payment details” is not tagged, this error will</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	如「以現金結算的以股份為基礎的支付」並非「0」，則必須提供及標記「以股份為基礎支付的詳情」。	occur. Please provide and tag “Share-based payment details”.
0470	“Share-based payment details” must be tagged and entered if “Equity-settled share-based payment, shares issued by the company” is not 0. 如「以公司發行股份結算的以股份為基礎的支付」並非「0」，則必須提供及標記「以股份為基礎支付的詳情」。	Where “Equity-settled share-based payment, shares issued by the company” has been tagged and is not zero but “Share-based payment details” is not tagged, this error will occur. Please provide and tag “Share-based payment details”.
0480	“Share-based payment details” must be tagged and entered if “Equity-settled share-based payment, shares issued by group company without recharge” is not 0. 如「沒有補收且以集團公司發行股份結算並以股份為基礎的支付」並非「0」，則必須提供及標記「以股份為基礎支付的詳情」。	Where “Equity-settled share-based payment, shares issued by group company without recharge” has been tagged and is not zero but “Share-based payment details” is not tagged, this error will occur. Please provide and tag “Share-based payment details”.
0490	“Share-based payment details” must be tagged and entered if “Equity-settled	Where “Equity-settled share-based payment, shares issued by group company with recharge”

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	share-based payment, shares issued by group company with recharge” is not 0. 如「有補收且以集團公司發行股份結算並以股份為基礎的支付」，則必須提供及標記「以股份為基礎支付的詳情」。	has been tagged and is not zero but “Share-based payment details” is not tagged, this error will occur. Please provide and tag “Share-based payment details”.
Expenditure on building refurbishment		
0740	“Tax adjustment, expenditure on building refurbishment” must be tagged and entered if “Expenditure on building refurbishment details” is tagged. 如已標記「建築物翻修開支詳情」，則必須提供及標記「稅務調整 建築物翻修開支」。	Where the details for relevant adjustment have been tagged but the corresponding value is not tagged or where the value for the relevant adjustment has been tagged and is not zero but the corresponding details are not tagged, this error will occur. Please provide and tag the value and details for the relevant adjustment.
0750	“Expenditure on building refurbishment details” must be tagged and entered if “Tax adjustment, expenditure on building refurbishment” is not 0. 如「稅務調整 建築物翻修開支」並非「0」，則必須提供及標記「建築物翻修開支詳情」。	For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e notes or https://www.ird.gov.hk/bir52_e notes

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
Expenditure on environmental protection machinery		
0760	<p>“Tax adjustment, expenditure on environmental protection machinery” must be tagged and entered if “Details of expenditure incurred on and proceeds from the sale of environmental protection machinery” is tagged.</p> <p>如已標記「環保機械開支及售賣得益的詳情」，則必須提供及標記「稅務調整環保機械開支」。</p>	<p>Where the details for relevant adjustment have been tagged but the corresponding value is not tagged or where the value for the relevant adjustment has been tagged and is not zero but the corresponding details are not tagged, this error will occur. Please provide and tag the value and details for the relevant adjustment.</p> <p>For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e_notes or https://www.ird.gov.hk/bir52_e_notes</p>
0770	<p>“Details of expenditure incurred on and proceeds from the sale of environmental protection machinery” must be tagged and entered if “Tax adjustment, expenditure on environmental protection machinery” is not 0.</p> <p>如「稅務調整環保機械開支」並非「0」，則必須提供及標記「環保機械開支及售賣得益的詳情」。</p>	
Expenditure on environmental protection installation		
0780	<p>“Tax adjustment, expenditure on environmental protection installation” must be tagged</p>	<p>Where the details for relevant adjustment have been tagged but the corresponding value is not tagged or where the value</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	and entered if “Details of expenditure incurred on and proceeds from the sale of environmental protection installation” is tagged. 如已標記「環保裝置開支及售賣得益的詳情」，則必須提供及標記「稅務調整 環保裝置開支」。	for the relevant adjustment has been tagged and is not zero but the corresponding details are tagged, this error will occur. Please provide and tag the value and details for the relevant adjustment. For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e notes or https://www.ird.gov.hk/bir52_e notes
0790	“Details of expenditure incurred on and proceeds from the sale of environmental protection installation” must be tagged and entered if “Tax adjustment, expenditure on environmental protection installation” is not 0. 如「稅務調整 環保裝置開支」並非「0」，則必須提供及標記「環保裝置開支及售賣得益的詳情」。	
Expenditure on environment-friendly vehicles		
0800	“Tax adjustment, expenditure on environment-friendly vehicles” must be tagged and entered if “Details of expenditure incurred on and proceeds from the sale of environment-friendly vehicles” is tagged.	Where the details for relevant adjustment have been tagged but the corresponding value is not tagged or where the value for the relevant adjustment has been tagged and is not zero but the corresponding details are not tagged, this error will occur. Please provide and tag the value

Error code (NVAD-E-)	Error message	Validation rules and recommendations
	如已標記「環保車輛開支及售賣得益的詳情」，則必須提供及標記「稅務調整 環保車輛開支」。	and details for the relevant adjustment. For the information to be prepared and submitted, please refer to Part 1 (3) of Note G of Notes and Instructions of BIR51 or BIR52 which are available at https://www.ird.gov.hk/bir51_e_notes or https://www.ird.gov.hk/bir52_e_notes
0810	“Details of expenditure incurred on and proceeds from the sale of environment-friendly vehicles” must be tagged and entered if “Tax adjustment, expenditure on environment-friendly vehicles” is not 0. 如「稅務調整 環保車輛開支」並非「0」，則必須提供及標記「環保車輛開支及售賣得益的詳情」。	
Advance ruling		
0940	“Obtained advance ruling” must be true if “Advance ruling details” is tagged. 如已標記「事先裁定詳情」，則「曾取得事先裁定」須為“true”。	Where “Advance ruling details” has been tagged but “Obtained advance ruling” is not tagged as “true” (i.e. Yes), this error will occur. Please check and correct “Obtained advance ruling” to be “true” (i.e. Yes), if appropriate.
0950	“Advance ruling details” must be tagged and entered if “Obtained advance ruling” is true.	Where “Obtained advance ruling” has been tagged as “true” (i.e. Yes) but “Advance ruling details” is not tagged, this error will occur. Please provide

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	如「曾取得事先裁定」為“true”，則必須提供及標記「事先裁定詳情」。	and tag “Advance ruling details”.
Permanent establishment in Hong Kong of a non-Hong Kong resident person		
0960	“Permanent establishment in Hong Kong of a non-Hong Kong resident person” must be true if “Transactions with other parts of the non-Hong Kong resident person” is tagged. 如已標記「與該非香港居民人士的其他部分進行交易」，則「非香港居民人士設於香港的常設機構」須為“true”。	Where “Transactions with other parts of the non-Hong Kong resident person” has been tagged but “Permanent establishment in Hong Kong of a non-Hong Kong resident person” is not tagged as “true” (i.e. Yes), this error will occur. Please check and correct “Permanent establishment in Hong Kong of a non-Hong Kong resident person” to be “true” (i.e. Yes), if appropriate.
0970	“Transactions with other parts of the non-Hong Kong resident person” must be tagged and entered if “Permanent establishment in Hong Kong of a non-Hong Kong resident person” is true. 如「非香港居民人士設於香港的常設機構」為“true”，則必須提供及標記「與該非香港居民人士的其他部分進行交易」。	Where “Permanent establishment in Hong Kong of a non-Hong Kong resident person” has been tagged as “true” (i.e. Yes) but “Transactions with other parts of the non-Hong Kong resident person” is not tagged, this error will occur. Please provide and tag “Transactions with other parts of the non-Hong Kong resident person”.

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
Business commencement		
1000	<p>“Whether the business was commenced during the basis period” must be true if “Date of business commencement” is tagged.</p> <p>如已標記「開業日期」，則「是否在評稅基期內開業」須為“true”。</p>	<p>Where “Date of business commencement” has been tagged but “Whether the business was commenced during the basis period” is not tagged as “true” (i.e. Yes), this error will occur. Please correct “Whether the business was commenced during the basis period” to be “true” (i.e. Yes), if appropriate.</p>
1010	<p>“Date of business commencement” must be tagged and entered if “Whether the business was commenced during the basis period” is true.</p> <p>如「是否在評稅基期內開業」為“true”，則必須提供及標記「開業日期」。</p>	<p>Where “Whether the business was commenced during the basis period” has been tagged as “true” (i.e. Yes) but “Date of business commencement” is not tagged, this error will occur. Please provide and tag “Date of business commencement”.</p>
Business cessation		
1020	<p>“Whether the business was ceased during the basis period” must be true if “Date of business cessation” is tagged.</p> <p>如已標記「停業日期」，則「是否在評稅基期內停業」須為“true”。</p>	<p>Where “Date of business cessation” has been tagged but “Whether the business was ceased during the basis period” is not tagged as “true” (i.e. Yes), this error will occur. Please correct “Whether the business was ceased during the basis period” to be “true” (i.e. Yes), if appropriate.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
1030	<p>“Date of business cessation” must be tagged and entered if “Whether the business was ceased during the basis period” is true.</p> <p>如「是否在評稅基期內停業」為“true”，則必須提供及標記「停業日期」。</p>	<p>Where “Whether the business was ceased during the basis period” has been tagged as “true” (i.e. Yes) but “Date of business cessation” is not tagged, this error will occur. Please provide and tag “Date of business cessation”.</p>
1040	<p>“Whether the cessation of business was brought about by the death of the proprietor” must be tagged and entered if “Whether the business was ceased during the basis period” is true.</p> <p>如「是否在評稅基期內停業」為“true”，則必須提供及標記「該停業是否因東主去世而引致」。</p>	<p>Where the form type of Profits Tax return is BIR52 and “Whether the business was ceased during the basis period” has been tagged as “true” (i.e. Yes) but “Whether the cessation of business was brought about by the death of the proprietor” is not tagged, this error will occur. Please provide and tag “Whether the cessation of business was brought about by the death of the proprietor”.</p>
1050	<p>“Date of death of the proprietor” must be tagged and entered if “Whether the cessation of business was brought about by the death of the proprietor” is true.</p> <p>如「該停業是否因東主去世而引致」為“true”，則必須提供及標記「東主的去世日期」。</p>	<p>Where “Whether the cessation of business was brought about by the death of the proprietor” has been tagged as “true” (i.e. Yes) but “Date of death of the proprietor” is not tagged, this error will occur. Please provide and tag “Date of death of the proprietor”.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
1060	<p>“Business transferred to and carried on by another person” must be tagged and entered if “Whether the business was ceased during the basis period” is true.</p> <p>如「是否在評稅基期內停業」為“true”，則必須提供及標記「業務轉讓給另外一名人士經營」。</p>	<p>Where “Whether the business was ceased during the basis period” has been tagged as “true” (i.e. Yes) but “Business transferred to and carried on by another person” is not tagged, this error will occur. Please provide and tag “Business transferred to and carried on by another person”.</p>
1070	<p>“Business cessation transferee details” must be tagged and entered if “Business transferred to and carried on by another person” is true.</p> <p>如「業務轉讓給另外一名人士經營」為“true”，則必須提供及標記「停業業務承讓人詳情」。</p>	<p>Where “Business transferred to and carried on by another person” has been tagged as “true” (i.e. Yes) but “Business cessation transferee details” is not tagged, this error will occur. Please provide and tag “Business cessation transferee details”.</p>
1080	<p>“Business nature of business cessation transferred” must be tagged and entered if “Business transferred to and carried on by another person” is true.</p> <p>如「業務轉讓給另外一名人士經營」為“true”，則必須提供及標記「轉讓的停業業務性質」。</p>	<p>Where the form type of Profits Tax return is BIR52 and “Business transferred to and carried on by another person” has been tagged as “true” (i.e. Yes) but “Business nature of business cessation transferred” is not tagged, this error will occur. Please provide and tag “Business nature of business cessation transferred”.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
1081	<p>“Assets of business transferred to associated person” must be tagged and entered if “Whether the business was ceased during the basis period” is true.</p> <p>如「是否在評稅基期內停業」為“true”，則必須提供及標記「營業資產轉讓予相聯人士」。</p>	<p>Where the form type of Profits Tax return is BIR51 and “Whether the business was ceased during the basis period” has been tagged as “true” (i.e. Yes) but “Assets of business transferred to associated person” is not tagged, this error will occur. Please provide and tag “Assets of business transferred to associated person”.</p>
Private company		
1090	<p>“Change of shareholder” must be tagged and entered if “Private company” is true.</p> <p>如「私人公司」為“true”，則必須提供及標記「股東變更」。</p>	<p>Where “Private company” has been tagged as “true” (i.e. Yes) but “Change of shareholder” is not tagged, this error will occur. Please provide and tag “Change of shareholder”.</p>
Risk-based capital regime		
1093	<p>“Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” must be true if “Income amount of one-off adjustment arising from implementation of RBC regime” or “Loss amount of one-off adjustment arising from implementation of RBC regime” is not 0.</p>	<p>Where “Income amount of one-off adjustment arising from implementation of RBC regime” or “Loss amount of one-off adjustment arising from implementation of RBC regime” has been tagged and is not zero but “Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” is not tagged as</p>

Error code (NVAD-E-)	Error message	Validation rules and recommendations
	<p>如「因實施『風險為本』資本制度而引致的一次性調整的收入款額」或「因實施『風險為本』資本制度而引致的一次性調整的虧損款額」並非「0」，則「開始實施『風險為本』資本制度以釐定資本要求的保險公司」須為“true”。</p>	<p>“true” (i.e. Yes), this error will occur. Please correct “Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” to be “true” (i.e. Yes), if appropriate.</p>
1094	<p>Either “Income amount of one-off adjustment arising from implementation of RBC regime” or “Loss amount of one-off adjustment arising from implementation of RBC regime” must be tagged and entered if “Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” is true.</p> <p>如「開始實施『風險為本』資本制度以釐定資本要求的保險公司」為“true”，則必須提供及標記「因實施『風險為本』資本制度而引致的一次性調整的收入款額」或「因實施『風險為本』資本制度而引致的一次性調整的虧損款額」。</p>	<p>Where “Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” has been tagged as “true” (i.e. Yes) but either “Income amount of one-off adjustment arising from implementation of RBC regime” or “Loss amount of one-off adjustment arising from implementation of RBC regime” is not tagged, this error will occur. Please provide and tag either “Income amount of one-off adjustment arising from implementation of RBC regime” or “Loss amount of one-off adjustment arising from implementation of RBC regime”.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
1095	<p>Either “Income amount of one-off adjustment arising from implementation of RBC regime” or “Loss amount of one-off adjustment arising from implementation of RBC regime” must be equal to 0.</p> <p>「因實施『風險為本』資本制度而引致的一次性調整的收入款額」或「因實施『風險為本』資本制度而引致的一次性調整的虧損款額」其中一項必須等於「0」。</p>	<p>Where both “Income amount of one-off adjustment arising from implementation of RBC regime” and “Loss amount of one-off adjustment arising from implementation of RBC regime” have been tagged and either one is not equal to zero, this error will occur. Please check and correct either one is tagged or either one is equal to 0.</p>
1096	<p>“Elect to treat the one-off adjustment as your income or loss by 5 equal amounts” must be tagged and entered if “Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” is true.</p> <p>如「開始實施『風險為本』資本制度以釐定資本要求的保險公司」為“true”，則必須提供及標記「選擇把一次性調整的款額分 5 筆等額計算為你的收入或虧損」。</p>	<p>Where “Insurance corporation commencing to implement risk-based capital regime to determine capital requirements” has been tagged as “true” (i.e. Yes) but “Elect to treat one-off adjustment as your income or loss by 5 equal amounts” is not tagged, this error will occur. Please provide and tag “Elect to treat one-off adjustment as your income or loss by 5 equal amounts”.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
Family-owned special purpose entity		
1098	<p>“Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E” must be 0 if “Family-owned special purpose entity in which an eligible family-owned investment holding vehicle has beneficial interest” is false.</p> <p>如「家族特定目的實體，其實益權益由合資格家族投資控權工具享有」為“false”，則「家族特定目的實體從《稅務條例》附表 16E 第 16(3) 條指明的交易賺取的利潤」必須為「0」。</p>	<p>Where “Family-owned special purpose entity in which an eligible family-owned investment holding vehicle has beneficial interest” has been tagged as “false” (i.e. No) but “Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E” is not equal to zero, this error will occur. Please check and correct “Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E” to be zero, if appropriate.</p>
Offshore profits excluded		
1110	<p>“Offshore profits excluded” must be tagged and entered if “Reasons for the offshore claim” is tagged.</p> <p>如已標記「離岸申報的理由」，則必須提供及標記「未被納入的離岸利潤」。</p>	<p>Where “Reasons for the offshore claim” has been tagged but “Offshore profits excluded” is not tagged, this error will occur. Please provide and tag “Offshore profits excluded”.</p>
Partner emoluments		
1151	<p>“Any emoluments, interest on capital etc. from the business received by</p>	<p>Where “Amount received by proprietor or partner adjusted in the tax computation” has been</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	<p>proprietor/partner” must be true if “Amount received by proprietor or partner adjusted in the tax computation” is tagged. 如已標記「東主或合夥人收取的款項在計算表作出調整」，則「東主或合夥人從業務中收取過的任何薪酬、資本利息等」必須為“true”。</p>	<p>tagged but “Any emoluments, interest on capital etc. from the business received by proprietor/partner” is not tagged as “true” (i.e. Yes), this error will occur. Please check and correct “Any emoluments, interest on capital etc. from the business received by proprietor/partner” to be “true” (i.e. Yes), if appropriate.</p>
1152	<p>“Amount received by proprietor or partner adjusted in the tax computation” must be tagged and entered if “Any emoluments, interest on capital etc. from the business received by proprietor/partner” is true. 如「東主或合夥人從業務中收取過的任何薪酬、資本利息等」為“true”，則必須提供及標記「東主或合夥人收取的款項在計算表作出調整」。</p>	<p>Where “Any emoluments, interest on capital etc. from the business received by proprietor/partner” has been tagged as “true” (i.e. Yes) but “Amount received by proprietor or partner adjusted in the tax computation” is not tagged, this error will occur. Please provide and tag “Amount received by proprietor or partner adjusted in the tax computation”.</p>
Assessable profits (Adjusted loss) of the period in Hong Kong dollar		
1170	<p>“Assessable profits (Adjusted loss) of the period in Hong Kong dollar” must be denominated in Hong Kong dollars.</p>	<p>Where “Assessable profits (Adjusted loss) of the period in Hong Kong dollar” has been tagged and is not zero but the unit attribute is not in HKD, this error will occur. Please provide</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	「以港元計算的本期應評稅利潤／（經調整的虧損）」必須以港元計算。	and tag “Assessable profits (Adjusted loss) of the period in Hong Kong dollar” with unit attribute in HKD.
1180	<p>“Assessable profits (Adjusted loss) of the period in Hong Kong dollar” must not exceed 14 digits.</p> <p>「以港元計算的本期應評稅利潤／（經調整的虧損）」不可超過 14 位數字。</p>	Where “Assessable profits (Adjusted loss) of the period in Hong Kong dollar” has been tagged but exceeded 14 digits, this error will occur. Please correct “Assessable profits (Adjusted loss) of the period in Hong Kong dollar” not to be exceeded 14 digits.
Personal particulars of proprietor or partners		
1210	<p>Personal particulars of proprietor or partners must be tagged and entered in one set.</p> <p>必須提供及標記整組的東主或合夥人的個人資料。</p>	<p>This error will occur where the following items have not been tagged and entered in one set for each partner:</p> <ul style="list-style-type: none"> (a) Personal particulars of proprietor or partners, full name (b) Personal particulars of proprietor or partners, precedent partner (c) Personal particulars of proprietor or partners, elect personal assessment (d) Personal particulars of proprietor or partners, profit / loss sharing ratio (e) Personal particulars of proprietor or partners,

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		<p>allocation of Assessable profits / Adjusted loss</p> <p>(f) Personal particulars of proprietor or partners, mandatory contributions made for proprietor / each partner under Mandatory Provident Fund Schemes Ordinance</p> <p>Please provide and tag the above elements in one set.</p>
1220	<p>Personal particulars of proprietor or partners must be tagged and entered if “Personal particulars of proprietor or partners, date entered” is tagged.</p> <p>如已標記「東主或合夥人加入日期」，則必須提供及標記東主或合夥人的個人資料。</p>	<p>Where “Personal particulars of proprietor or partners, date entered” has been tagged but “Personal particulars of proprietor or partners, full name” of the corresponding proprietor or partner is not tagged, this error will occur. Please provide and tag “Personal particulars of proprietor or partners, full name”.</p>
1230	<p>Personal particulars of proprietor or partners must be tagged and entered if “Personal particulars of proprietor or partners, date left” is tagged.</p> <p>如已標記「東主或合夥人退出日期」，則必須提供</p>	<p>Where “Personal particulars of proprietor or partners, date left” has been tagged but “Personal particulars of proprietor or partners, full name” of the corresponding proprietor or partner is not tagged is not tagged, this error will occur.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	及標記東主或合夥人的個人資料。	Please provide and tag “Personal particulars of proprietor or partners, full name”.
1240	Invalid value of “Personal particulars of proprietor or partners, HKID or Business Registration No. of partners who are not individuals”. 輸入的「東主或合夥人的香港身份證號碼或非個別人士合夥人的商業登記號碼」不正確。	Where “Personal particulars of proprietor or partners, HKID or Business Registration No. of partners who are not individuals” has been tagged but the HKID or BRN is not valid, this error will occur. Please check and correct “Personal particulars of proprietor or partners, HKID or Business Registration No. of partners who are not individuals”.
1250	Partner (other than natural person) must not elect personal assessment. 合夥人（非自然人）不可選擇個人入息課稅。	Where “Personal particulars of proprietor or partners, HKID or Business Registration No. of partners who are not individuals” has been tagged as a valid BRN but “Personal particulars of proprietor or partners, elect personal assessment” is not tagged as “false” (i.e. No), this error will occur. Please check and correct “Personal particulars of proprietor or partners, elect personal assessment” to be “false” (i.e. No), if appropriate.

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
1251	The number of precedent partner must not be greater than 1. 不可多於一個首合夥人。	Where more than one precedent partners have been entered, this error will occur. Please provide “Yes” in the tag “Personal particulars of proprietor or partners, precedent partner” but the number is not greater than 1.
1260	Sum of “Personal particulars of proprietor or partners, allocation of Assessable profits / Adjusted loss” must be equal to “Assessable profits (Adjusted loss) of the period in Hong Kong dollar”. 「東主或合夥人所佔應評稅利潤／經調整的虧損」的總和必須等於「以港元計算的本期應評稅利潤／（經調整的虧損）」。	Where “Personal particulars of proprietor or partners, allocation of Assessable profits / Adjusted loss” and “Assessable profits (Adjusted loss) of the period in Hong Kong dollar” have been tagged but the values are not equal, this error will occur. Please check and correct the values of both tags.
1270	“Personal particulars of proprietor or partners, profit / loss sharing ratio” must be over 0 (i.e. 0%) and must not exceed 4 decimal places. 「東主或合夥人盈虧分配比率」必須大於「0」（即 0%），且不可超過小數點後四個位。	Where “Personal particulars of proprietor or partners, profit / loss sharing ratio” has been tagged but not over 0 (i.e. 0%) and exceeded 4 decimal places, this error will occur. Please correct “Personal particulars of proprietor or partners, profit / loss sharing ratio” to be over 0 (i.e. 0%) and not to exceed 4 decimal places.

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
1280	Sum of “Personal particulars of proprietor or partners, profit / loss sharing ratio” must not be less than 1 (i.e. 100%). If there is any change during the basis period, state the ratio as at the end of the basis period. 「東主或合夥人盈虧分配比率」的總和不可少於「1」（即 100%）。如分配比率在該評稅基期內有任何轉變，請填上評稅基期結束日期的盈虧分配比率。	Where “Personal particulars of proprietor or partners, profit / loss sharing ratio” has been tagged but the sum is less than 100%, this error will occur. Please check and correct “Personal particulars of proprietor or partners, profit / loss sharing ratio”.
Tax computation and financial statements data file		
Financial statement mandatory items		
1290	“Total equity” must be tagged and entered. 必須提供及標記「總權益」。	Where the form type of Profits Tax return is BIR51 and “Total equity” is not tagged, this error will occur. Please provide and tag the value of “Total equity”.
1291	“Revenue” must be tagged and entered. 必須提供及標記「收入」。	Where the form type of Profits Tax return is BIR51 and “Accounts prepared at consolidated level” has been tagged as “false” (i.e. No) or the form type of Profits Tax return is BIR52 but “Revenue” is not tagged, this error will occur. Please provide and tag the value of “Revenue”.

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
1292	“Profits (loss) before tax” must be tagged and entered. 必須提供及標記「稅前利潤（虧損）」。	Where the form type of Profits Tax return is BIR51 and “Accounts prepared at consolidated level” has been tagged as “false” (i.e. No) or the form type of Profits Tax return is BIR52 but “Profit (loss) before tax” is not tagged, this error will occur. Please provide and tag the value of “Profit (loss) before tax”.
Financial statements data file		
Total assets, Total equity and liabilities		
1300	“Total assets” must be equal to “Total equity and liabilities”. 「總資產」必須等於「總權益和負債」。	Where “Total assets” and “Total equity and liabilities” have been tagged but their values are not equal, this error will occur. Please check and correct the value of “Total assets” to be equal to “Total equity and liabilities”.
Tax computation and financial statements data file		
Uploaded file(s)		
1320	The uploaded file(s) is/are corrupted. 上傳的檔案已損壞。	Where the uploaded file is corrupted, this error will occur. Please confirm if the selected file for upload is correct. If in doubt, please perform the Zip File and Upload File actions again.
1330	The uploaded file(s) cannot be decrypted.	Where the uploaded file is not decrypted, this error will occur.

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	上傳的檔案無法解密。	Please confirm if the selected file for upload is correct. If in doubt, please perform the Zip File and Upload File actions again.
1331	Validation of the uploaded file(s) cannot be processed successfully. Please contact the eTAX Help Desk at (852) 183 2011 during the office hours. 無法成功處理該上傳檔案的驗證。請於辦公時間內致電(852) 183 2011 與「稅務易」支援中心聯絡。	Where validation of the uploaded file cannot be processed and leads to long running of the validation job, this error will occur. Please contact the eTAX Help Desk at (852) 183 2011 during the office hours.
1332	Invalid file structure. 檔案結構不正確。	Where the uploaded file is invalid, this error will occur. Please confirm if the selected file for upload is correct.
Empty string		
1340	Fact value of“(Variable)” is not found. 找不到“(變數)”的事實值。	Where the data type of the fact is stringItemType or textBlockItemType and the tagged value is empty string, this error will occur. Please check and correct the value that has been tagged.
Hidden tag		
1360	Invalid use of hidden tag for“(Variable)”.	Where“(Variable)” has been tagged as hidden tag, this error will occur. Please move the fact

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
	隱藏式標記不適用於“(變數)”。	from the ix:hidden section to the cover page such that the data could appear on the face of the document of the document for tagging.
Tax computation data file		
Unit attribute in tax computation data file		
1370	<p>The unit attribute of “(Variable)” must be in Hong Kong Dollars or consistent with “Currency used” tagged.</p> <p>“(變數)”的單位屬性必須為港元，或者與已標記的「採用的貨幣」一致。</p>	<p>Where a monetary fact has been tagged in tax computation data file but the corresponding unit attribute is not in HKD or be consistent with the tagged value of “Currency used” this error will occur.</p> <p>Please confirm if the tagged value of “Currency used” is correct. If it is incorrect, please rectify the tagged value. If it is correct, please check the unit attribute of the monetary fact and amend the unit attribute to HKD or the tagged value of “Currency used”, whichever is appropriate.</p> <p>In case the fact is presented in currencies other than HKD and the tagged value of “Currency used”, please remove the tag of that monetary fact.</p>

<u>Error code</u> (NVAD-E-)	<u>Error message</u>	<u>Validation rules and recommendations</u>
Tax computation and financial statements data file		
Consistent “Profit (loss) before tax” in tax computation and financial statements		
1390	<p>“Profit (loss) before tax” in the financial statements must be equal to “Profit (loss) before tax” in the tax computation.</p> <p>財務報表和稅項計算表中的「稅前利潤（虧損）」必須相同。</p>	<p>Where “Profit (loss) before tax” have been tagged in financial statements and tax computation respectively but the values are not equal, this error will occur. Please check and correct the value of “Profit (loss) before tax”) in both data files.</p>
Unit attribute in financial statements data file		
1430	<p>The unit attribute of “(Variable)” must be in Hong Kong Dollars or consistent with “Currency used” tagged in the tax computation.</p> <p>“(變數)”的單位屬性必須為港元，或者與稅項計算表中所標記的「採用的貨幣」相同。</p>	<p>Where a monetary fact has been tagged in financial statements data file but the corresponding unit attribute is not in HKD or be consistent with the tagged value of “Currency used” in tax computation data file, this error will occur.</p> <p>Please confirm if the tagged value of “Currency used” in tax computation data file is correct. If it is incorrect, please rectify the tagged value. If it is correct, please check the unit attribute of the monetary fact in financial statements data file and amend the unit attribute to HKD or the tagged value of “Currency used”, whichever is appropriate.</p>

<u>Error code</u> <u>(NVAD-E-)</u>	<u>Error message</u>	<u>Validation rules and recommendations</u>
		In case the fact is presented in currencies other than HKD and the tagged value of “Currency used”, please remove the tag of that monetary fact.
Tax computation and financial statements data file		
Criteria for using Template Tool		
1440	Only small businesses with gross income not exceeding HK\$5 million can use the Template Tool to prepare iXBRL data file for financial statements. 只有總入息不超過 500 萬港元的小型業務，才可使用模板工具擬備財務報表 iXBRL 數據檔案。	Where Template Tool is used for preparing financial statements data file but the gross income of the business exceeds HK\$5 million, this error will occur. Please check and ensure your business fulfill the criteria. Otherwise, please use the Tagging Tool to prepare financial statements data file.
1441	Only small businesses with gross income not exceeding HK\$5 million can use the Template Tool to prepare iXBRL data file for tax computation. 只有總入息不超過 500 萬港元的小型業務，才可使用模板工具擬備稅項計算表 iXBRL 數據檔案。	Where Template Tool is used for preparing tax computation data file but the gross income of the business exceeds HK\$5 million, this error will occur. Please check and ensure your business fulfill the criteria. Otherwise, please use the Tagging Tool to prepare tax computation data file.