



**INLAND REVENUE DEPARTMENT
PROFITS TAX RETURN – CORPORATIONS
FINAL ASSESSMENT
AND PROVISIONAL PAYMENT**

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

FILE NO.
TO

Revenue Tower,
5 Gloucester Road,
Wan Chai, Hong Kong.

G.P.O. Box 132, Hong Kong.

Web site: www.ird.gov.hk

Tel. No.:

SAMPLE

You are required under section 51(1) of the Inland Revenue Ordinance (Cap. 112) to make on this form a true and correct return of the Assessable Profits (or Adjusted Loss) (See Note C1) arising during the basis period (See Note C2) for the year of assessment ended 31 March

ALL parts/items of the form **MUST** be completed and submitted to the Department **WITHIN 1 MONTH** from the date of this Notice. Submission by facsimile is not acceptable. You should read the attached Notes and Instructions ("the Notes") before completion.

You **MUST** prepare the following documents (collectively called "Supporting Documents"):

- (a) a certified copy of your Statement of Financial Position/ Balance Sheet, Auditor's Report where required by Hong Kong or foreign law or if one has otherwise been prepared, and Statement of Comprehensive Income/ Profit and Loss Account in respect of the basis period;
- (b) a tax computation with supporting schedules showing how the amount of Assessable Profits (or Adjusted Loss) has been arrived at; and
- (c) other documents and information as specified in the Notes.

If you are **NOT** a **SMALL** corporation (See Note C3), you **MUST** submit **ALL** the Supporting Documents together with this form.

If you are a **SMALL** corporation, you only need to submit this form. However, you **MUST** retain the Supporting Documents as you may be required to submit them later.

If the criteria specified by the Commissioner are met, you may choose to submit this return in the form of an electronic record using GovHK. For details, see Note C4.

Date:

Assistant Commissioner

Please refer to the corresponding parts and items in Section G of the Notes **Exclude cents when stating amounts.**

PART 1 STATEMENT OF ASSESSABLE PROFITS OR ADJUSTED LOSS			
1.1	Assessable Profits (before loss brought forward) If NIL, enter "0"	HK\$	1
1.2	Adjusted Loss (before loss brought forward) If NIL, enter "0"	HK\$	2

PART 2 TAX LIABILITY OR REPAYMENT			
2.1	Tax Payable If NIL, enter "0"	HK\$	
2.2	Tax Repayable If NIL, enter "0"	HK\$	

"✓" the appropriate boxes

PART 3 GROSS INCOME, SPECIFIED TRANSACTIONS AND MATTERS		Yes	No
3.1	Does your gross income for the basis period exceed HK\$2,000,000 ?	<input type="checkbox"/> 3	<input type="checkbox"/>
3.1.1	If no, state your gross income for the basis period. HK\$	<input type="checkbox"/> 4	
3.2	During the basis period, did you pay or accrue to a non-resident person any sum for the use of intellectual property specified in section 15(1)(a), (b) or (ba) of the Inland Revenue Ordinance? If yes, submit details of the sum as stated in the Notes and include the sum in Item 11.13.	<input type="checkbox"/> 5	<input type="checkbox"/>
3.3	Did you have any deemed assessable profits under section 20AE and/or 20AF of the Inland Revenue Ordinance for this year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 6	<input type="checkbox"/>
3.4	Does the amount of the Assessable Profits/Adjusted Loss entered in Part 1 include any interest, profits/loss arising from "short term debt instruments" or "medium term debt instruments"? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 7	<input type="checkbox"/>
3.5	Do you claim tax relief for this year of assessment pursuant to an arrangement for avoidance of double taxation specified under section 49(1) or 49(1A) of the Inland Revenue Ordinance? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 8	<input type="checkbox"/>
3.6	Have you obtained an advance ruling relating to this year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 9	<input type="checkbox"/>
3.7	Do you claim debt treatment for an arrangement for this year of assessment as "an originator" or "a bond-issuer" of a specified alternative bond scheme under section 40AB and Schedule 17A of the Inland Revenue Ordinance?	<input type="checkbox"/> 10	<input type="checkbox"/>

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- A/C C/A T/R PF Lang. Ind. Not for A.A. Ind. IR10C/670/1264 issued on _____
 IR849 / on-line update for: B. Name B. Add. Cess.

DO NOT TEAR OFF THIS PART

File No. _____ Ass't Yr _____

PART 4 DETAILS OF THE CORPORATION	
4.1	Postal address if different from that printed on this return:
4.2	If the postal address stated in Item 4.1 is the same as your current main business address, "✓" the box. <input style="float: right;" type="checkbox"/>
4.3	Telephone Number:
4.4	Principal business activity: Principal product or service: If different from that previously reported, "✓" the box. <input style="float: right;" type="checkbox"/>

PART 5 RETURN FORM LANGUAGE
If you wish to receive future Profits Tax Returns in CHINESE , "✓" the box. <input style="float: right;" type="checkbox"/>

PART 6 AUTHORIZED REPRESENTATIVE
(Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)
I hereby authorize
of (Address)
to handle the tax affairs on behalf of the Corporation.
The representative's Business Registration No. and Branch No., if any <input style="width: 80%;" type="text"/>
The representative's Reference No. <input style="width: 80%;" type="text"/>

PART 7 GENERAL MATTERS		"✓" the appropriate boxes	Yes	No
7.1	Are your accounts required to be audited by law? If yes, complete Item 7.1.1 and if you are a SMALL corporation, complete also Items 7.1.2 and 7.1.3.	<input type="checkbox"/> 11	<input type="checkbox"/>	
7.1.1	Did the Auditor(s) in his/her Report express an adverse opinion or a disclaimer of opinion?	<input type="checkbox"/> 12	<input type="checkbox"/>	
7.1.2	State the name of the Auditor(s) who prepared your Auditor's/Auditors' Report for the basis period:			
7.1.3	State the date of the Auditor's/Auditors' Report:			
7.2	State your basis period: From to Is the accounting date for this year different from that of last year?	<input type="checkbox"/> 13	<input type="checkbox"/>	
7.3	Did you commence business within the basis period? If yes, state the date of commencement:	<input type="checkbox"/> 14	<input type="checkbox"/>	
7.4	Did you cease business within the basis period? If yes, complete Items 7.4.1, 7.4.2 and 7.4.3.	<input type="checkbox"/> 15	<input type="checkbox"/>	
7.4.1	State the date of cessation:			
7.4.2	On cessation, was your business or any part thereof transferred to and carried on by another person? If yes, state the name of this person:	<input type="checkbox"/> 16	<input type="checkbox"/>	
7.4.3	On cessation, were any of the assets of your business sold or transferred to an associated person?	<input type="checkbox"/> 17	<input type="checkbox"/>	
7.5	Are your financial statements prepared in a foreign currency? If yes, state the currency and the conversion rate used to convert to HK dollars. Currency Conversion rate	<input type="checkbox"/> 18	<input type="checkbox"/>	
7.6	Are you a private company? If yes, complete Item 7.6.1.	<input type="checkbox"/> 19	<input type="checkbox"/>	
7.6.1	Has there been any change in your shareholders during the basis period?	<input type="checkbox"/> 20	<input type="checkbox"/>	
7.7	During the basis period, were you a party to an amalgamation under section 680 or 681 of the Companies Ordinance (Cap. 622)?	<input type="checkbox"/> 21	<input type="checkbox"/>	
7.8	During the basis period, were you involved in any processing arrangement in the Mainland of China? If yes, complete Item 9.2.2.	<input type="checkbox"/> 22	<input type="checkbox"/>	

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"✓" the appropriate boxes

PART 8 TRANSACTIONS FOR / WITH NON-RESIDENTS		Yes	No
	During the basis period did you:		
8.1	sell any goods or provide any services in Hong Kong on behalf of a non-resident person?	<input type="checkbox"/> 23	<input type="checkbox"/>
8.2	receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong?	<input type="checkbox"/> 24	<input type="checkbox"/>
8.3	carry on business with a closely connected non-resident person? If yes and the person is a corporation, complete Items 8.3.1 to 8.3.3 to state its place of incorporation:	<input type="checkbox"/> 25	<input type="checkbox"/>
8.3.1	Bermuda / British Virgin Islands / Cayman Islands / Cook Islands / Guernsey / Jersey	<input type="checkbox"/> 26	
8.3.2	Macao SAR	<input type="checkbox"/> 27	
8.3.3	Others (please specify)	<input type="checkbox"/> 28	

PART 9 TAX DATA (Complete all items. If NIL, enter "0" .)		HK\$	
9.1	Offshore profits excluded from the Assessable Profits or Adjusted Loss stated in Part 1	<input type="text"/>	29
9.2	Offshore profits from business (already included in Item 9.1) attributable to:		
9.2.1	the use of the Internet to accept orders, sell goods, provide services or accept payment	<input type="text"/>	30
9.2.2	contract processing or import processing arrangement in the Mainland of China	<input type="text"/>	31
9.3	Profits from sale of landed properties in Hong Kong excluded from the Assessable Profits or Adjusted Loss stated in Part 1	<input type="text"/>	32
9.4	Profits from sale of capital assets (other than landed properties in Hong Kong) excluded from the Assessable Profits or Adjusted Loss stated in Part 1	<input type="text"/>	33
9.5	Net interest income exempted from payment of Profits Tax	<input type="text"/>	34
9.6	Deduction claimed for approved charitable donations	<input type="text"/>	35
9.7	Deduction claimed for expenditure on research and development	<input type="text"/>	36
9.8	Deduction claimed for expenditure on building refurbishment	<input type="text"/>	37
9.9	Deduction claimed for expenditure on computer hardware and software	<input type="text"/>	38
9.10	Deduction claimed for expenditure on prescribed manufacturing machinery or plant	<input type="text"/>	39
9.11	Deduction claimed for expenditure on environmental protection machinery	<input type="text"/>	40
9.12	Deduction claimed for expenditure on environmental protection installation	<input type="text"/>	41
9.13	Deduction claimed for expenditure on environment-friendly vehicles	<input type="text"/>	42
9.14	Deduction claimed for expenditure on patent rights or rights to know-how	<input type="text"/>	43
9.15	Deduction claimed for specified expenditure on copyrights, registered designs or registered trade marks	<input type="text"/>	44
9.16	Tax relief claimed pursuant to an arrangement stated in Item 3.5:		
9.16.1	foreign tax paid claimed as a tax credit	<input type="text"/>	45
9.16.2	income or profits excluded from the Assessable Profits or Adjusted Loss stated in Part 1	<input type="text"/>	46
9.17	Hire charges paid or accrued to non-resident persons for the use of or right to use movable property in Hong Kong	<input type="text"/>	47
9.18	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	<input type="text"/>	48
9.19	Fees paid or accrued to closely connected non-resident persons (including those already reported in Item 9.18)	<input type="text"/>	49

PART 10 DEPRECIATION ALLOWANCES CLAIMED (Complete all items. If NIL, enter "0")											
Industrial Building		HK\$				Machinery or Plant		HK\$			
10.1	Initial Allowance				50	10.8	Initial Allowance				57
10.2	Annual Allowance				51	10.9	Annual Allowance				58
10.3	Balancing Allowance				52	10.10	Balancing Allowance				59
10.4	Balancing Charge				53	10.11	Balancing Charge				60
Commercial Building		HK\$									
10.5	Annual Allowance				54						
10.6	Balancing Allowance				55						
10.7	Balancing Charge				56						

PART 11 FINANCIAL DATA (Complete all items. If NIL, enter "0")											
		HK\$						HK\$			
11.1	Turnover				61	11.12	Commission payments				72
11.2	Opening inventories				62	11.13	Royalty payments				73
11.3	Purchases				63	11.14	Management and consultancy fees payments				74
11.4	Closing inventories				64	11.15	Contractor and subcontractor charges				75
11.5	Gross profit				65	11.16	Bad debts				76
11.6	Gross loss				66	11.17	Net profit per account				77
11.7	Dividend income				67	11.18	Net loss per account				78
11.8	Interest income				68	11.19	Accounts receivable (trade)				79
11.9	Interest expense				69	11.20	Accounts payable (trade)				80
11.10	Employee and director remuneration				70	11.21	Issued share capital				81
11.11	Share-based payments				71						

PART 12 DECLARATION	
<p>I, (full name), being SECRETARY/MANAGER/DIRECTOR/LIQUIDATOR (Delete whichever is inapplicable) of , (State full name of the Corporation)</p> <p>declare that:-</p> <ul style="list-style-type: none"> the whole of the Assessable Profits (or Adjusted Loss) of the Corporation arising during the basis period for the year of assessment as stated in the notice on Page 1 has been disclosed; the Supporting Documents referred to in the notice on Page 1 have been prepared; this form has been completed in accordance with the Supporting Documents; and to the best of my knowledge and belief all the particulars contained in this form and the Supporting Documents are true, correct and complete. <p>Date Signature</p> <p style="text-align: center;">(Heavy penalties may be incurred for failing to keep sufficient business records, making an incorrect return or committing other offences — See Sections D and E of the Notes.)</p>	