



**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"/>	<input type="checkbox"/>
	3.1.1 If no, state your gross income for the basis period.		4
3.2	During the basis period, did you pay or accrue to a non-resident person 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"/>	<input type="checkbox"/>
3.3	Did you have any deemed assessable profits under section 20AE of the Inland Revenue Ordinance for the year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/>	<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"/>	<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"/>	<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"/>	<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 in Hong Kong 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 type="checkbox"/>
4.3	Telephone Number:
4.4	Principal business activity: Principal product or service: If different from that previously reported, "✓" the box. <input type="checkbox"/>

PART 5 RETURN FORM LANGUAGE	
If you wish to receive future Profits Tax Returns in CHINESE , "✓" the box. <input 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 type="text"/>
The representative's Reference No.	<input type="text"/>

PART 7 GENERAL MATTERS		"✓" the appropriate boxes	
		Yes	No
7.1	Are your accounts required to be audited by law? If yes and you are a SMALL corporation, complete Items 7.1.1 and 7.1.2.	<input type="checkbox"/> 10	<input type="checkbox"/>
7.1.1	State the name of the Auditor who prepared your Auditor's Report for the basis period:		
7.1.2	State the date of the Auditor's 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"/> 11	<input type="checkbox"/>
7.3	Did you commence business within the basis period? If yes, state the date of commencement:	<input type="checkbox"/> 12	<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"/> 13	<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"/> 14	<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"/> 15	<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 HKdollars. Currency Conversion rate	<input type="checkbox"/> 16	<input type="checkbox"/>
7.6	Are you a private company? If yes, complete Item 7.6.1.	<input type="checkbox"/> 17	<input type="checkbox"/>
7.6.1	Has there been any change in your shareholders during the basis period?	<input type="checkbox"/> 18	<input type="checkbox"/>
7.7	Did you purchase any property during the basis period for which industrial building or commercial building allowance is claimed?	<input type="checkbox"/> 19	<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"/> 20	<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"/> 21	<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"/> 22	<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"/> 23	<input type="checkbox"/>
8.3.1	Bermuda / British Virgin Islands / Cayman Islands / Cook Islands / Guernsey / Jersey	<input type="checkbox"/> 24	
8.3.2	Macao SAR	<input type="checkbox"/> 25	
8.3.3	Others (please specify)	<input type="checkbox"/> 26	

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"/>	27
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"/>	28
9.2.2	contract processing or import processing arrangement in the Mainland of China	<input type="text"/>	29
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"/>	30
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"/>	31
9.5	Net interest income exempted from payment of Profits Tax	<input type="text"/>	32
9.6	Approved charitable donations claimed	<input type="text"/>	33
9.7	Deduction claimed for expenditure on Research and Development	<input type="text"/>	34
9.8	Deduction claimed for expenditure on Building Refurbishment	<input type="text"/>	35
9.9	Deduction claimed for expenditure on Computer Hardware and Software	<input type="text"/>	36
9.10	Deduction claimed for expenditure on Prescribed Manufacturing Machinery or Plant	<input type="text"/>	37
9.11	Deduction claimed for expenditure on Environmental Protection Machinery	<input type="text"/>	38
9.12	Deduction claimed for expenditure on Environmental Protection Installation	<input type="text"/>	39
9.13	Deduction claimed for expenditure on Environment-friendly Vehicles	<input type="text"/>	40
9.14	Deduction claimed for expenditure on patent rights or rights to know-how	<input type="text"/>	41
9.15	Deduction claimed for specified expenditure on copyrights, registered designs or registered trade marks	<input type="text"/>	42
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"/>	43
9.16.2	income or profits excluded from the Assessable Profits or Adjusted Loss stated in Part 1	<input type="text"/>	44
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"/>	45
9.18	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	<input type="text"/>	46
9.19	Fees paid or accrued to closely connected non-resident persons (including those already reported in Item 9.18)	<input type="text"/>	47

PART 10 DEPRECIATION ALLOWANCES CLAIMED (Complete all items. If NIL, enter "0".)

Industrial Building		HK\$		Machinery or Plant		HK\$	
10.1	Initial Allowance		48	10.8	Initial Allowance		55
10.2	Annual Allowance		49	10.9	Annual Allowance		56
10.3	Balancing Allowance		50	10.10	Balancing Allowance		57
10.4	Balancing Charge		51	10.11	Balancing Charge		58
Commercial Building		HK\$					
10.5	Annual Allowance		52				
10.6	Balancing Allowance		53				
10.7	Balancing Charge		54				

PART 11 FINANCIAL DATA (Complete all items. If NIL, enter "0".)

		HK\$				HK\$	
11.1	Turnover		59	11.12	Commission payments		70
11.2	Opening inventories		60	11.13	Royalty payments		71
11.3	Purchases		61	11.14	Management and consultancy fee payments		72
11.4	Closing inventories		62	11.15	Contractor and subcontractor charges		73
11.5	Gross profit		63	11.16	Bad debts		74
11.6	Gross loss		64	11.17	Net profit per account		75
11.7	Dividend income		65	11.18	Net loss per account		76
11.8	Interest income		66	11.19	Accounts receivable (trade)		77
11.9	Interest expense		67	11.20	Accounts payable (trade)		78
11.10	Employee and director remuneration		68	11.21	Issued share capital		79
11.11	Share-based payments		69				

PART 12 DECLARATION

I, (full name), being **SECRETARY/MANAGER/DIRECTOR/LIQUIDATOR**
 (Delete whichever is inapplicable) of
 (State full name of the Corporation)

declare that:-

- 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 have 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.

Date

Signature

(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.)