



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

Quote the file no. below in any communication

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.:

You are required under section 51(1) of the Inland Revenue Ordinance (Cap. 112) to make on this return 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/sections of the return and any required supplementary forms **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 Notes and Instructions (“the Notes”) which is available at www.ird.gov.hk/bir51_enotes 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 return and any required supplementary forms. If you are a **SMALL** corporation, you only need to submit this return and any required supplementary forms. 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		HK\$																			
1.1	Assessable Profits (before loss brought forward) If NIL, enter “0”																				1
1.2	Adjusted Loss (before loss brought forward) If NIL, enter “0”																				2
1.3	Loss brought forward from prior year If NIL, enter “0”																				3

PART 2 TAX LIABILITY OR REPAYMENT		HK\$																			
2.1	Tax Payable If NIL, enter “0”																				
2.2	Tax Repayable If NIL, enter “0”																				
												“✓” the appropriate boxes				Yes	No				
2.3	Are you chargeable at two-tiered rates for this year of assessment? (For a corporation with connected entities, no other connected entity elects to be chargeable at two-tiered rates.)											<input type="checkbox"/>	4	<input type="checkbox"/>							

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"/>	5	<input type="checkbox"/>																		
3.1.1	If no, state your gross income for the basis period.	HK\$																				6
3.2	During the basis period, did you pay or accrue to a non-resident person any sum for the use/assignment of intellectual property specified in section 15(1)(a), (b), (ba) or (bb) of the Inland Revenue Ordinance? If yes, submit details of the sum as stated in the Notes and include the sum in Item 12.13.	<input type="checkbox"/>	7	<input type="checkbox"/>																		
3.3	Did you have any deemed assessable profits under section 20AE, 20AF, 20AX and/or 20AY of the Inland Revenue Ordinance for this year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/>	8	<input type="checkbox"/>																		
3.4	Does the amount of the Assessable Profits/Adjusted Loss entered in Part 1 include any profits/loss subject to tax at concessionary tax rate for this year of assessment from:																					
3.4.1	short/medium term debt instruments (issued before 1 April 2018)? If yes, submit the information as required in the Notes.	<input type="checkbox"/>	9	<input type="checkbox"/>																		
3.4.2	carrying on a business as a professional reinsurer, an authorized captive insurer, a qualifying corporate treasury centre, a qualifying aircraft lessor or a qualifying aircraft leasing manager? If yes, submit the information as requested in the Notes and complete Item 9.7.	<input type="checkbox"/>	10	<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"/>	11	<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"/>	12	<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"/>	13	<input type="checkbox"/>																		
3.8	Do you claim deduction for distribution arising from a regulatory capital security for this year of assessment?	<input type="checkbox"/>	14	<input type="checkbox"/>																		
3.9	Were you a permanent establishment in Hong Kong of a non-Hong Kong resident person for this year of assessment?	<input type="checkbox"/>	15	<input type="checkbox"/>																		
3.9.1	If yes, did you have transactions with other parts of the non-Hong Kong resident person for this year of assessment?	<input type="checkbox"/>	16	<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.

PART 11 DEPRECIATION ALLOWANCES CLAIMED (Complete all items. If NIL, enter "0")

Industrial Building		HK\$					
11.1	Initial Allowance	<input type="text"/>	75				
11.2	Annual Allowance	<input type="text"/>	76				
11.3	Balancing Allowance	<input type="text"/>	77				
11.4	Balancing Charge	<input type="text"/>	78				
Commercial Building		HK\$		Machinery or Plant			
11.5	Annual Allowance	<input type="text"/>	79	11.8	Initial Allowance	<input type="text"/>	82
11.6	Balancing Allowance	<input type="text"/>	80	11.9	Annual Allowance	<input type="text"/>	83
11.7	Balancing Charge	<input type="text"/>	81	11.10	Balancing Allowance	<input type="text"/>	84
				11.11	Balancing Charge	<input type="text"/>	85

PART 12 FINANCIAL DATA (Complete all items. If NIL, enter "0")

		HK\$				HK\$	
12.1	Turnover	<input type="text"/>	86	12.12	Commission payments	<input type="text"/>	97
12.2	Opening inventories	<input type="text"/>	87	12.13	Intellectual property payments	<input type="text"/>	98
12.3	Purchases	<input type="text"/>	88	12.14	Management and consultancy fee payments	<input type="text"/>	99
12.4	Closing inventories	<input type="text"/>	89	12.15	Contractor and subcontractor charges	<input type="text"/>	100
12.5	Gross profit	<input type="text"/>	90	12.16	Bad debts	<input type="text"/>	101
12.6	Gross loss	<input type="text"/>	91	12.17	Net profit per account	<input type="text"/>	102
12.7	Dividend income	<input type="text"/>	92	12.18	Net loss per account	<input type="text"/>	103
12.8	Interest income	<input type="text"/>	93	12.19	Accounts receivable (trade)	<input type="text"/>	104
12.9	Interest expense	<input type="text"/>	94	12.20	Accounts payable (trade)	<input type="text"/>	105
12.10	Employee and director remuneration	<input type="text"/>	95	12.21	Issued share capital	<input type="text"/>	106
12.11	Share-based payments	<input type="text"/>	96				

PART 13 DECLARATION

I, (full name),
being **SECRETARY / MANAGER / DIRECTOR / INVESTMENT MANAGER / PROVISIONAL LIQUIDATOR / LIQUIDATOR ***
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 has been disclosed;
- the Supporting Documents referred to in the notice on Page 1 have been prepared;
- this return and any required supplementary forms have been completed in accordance with the Supporting Documents; and
- to the best of my knowledge and belief all the particulars contained in this return, any required supplementary forms 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.)

*Delete whichever is inapplicable. INVESTMENT MANAGER only applicable to a corporation that is an open-ended fund company.

PART 14 PERSONAL INFORMATION COLLECTION STATEMENT

It is obligatory for you to supply the personal data as required by this return and any required supplementary forms. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your application/request/notification will not be accepted for processing. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

DO NOT TEAR OFF THIS PART

File No. _____

Ass't Yr _____