



**INLAND REVENUE DEPARTMENT
PROFITS TAX RETURN – CORPORATIONS
FINAL ASSESSMENT 2018/19
AND PROVISIONAL PAYMENT 2019/20**

RIN:

2019

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

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

Web site: www.ird.gov.hk

Tel. No.: 2594 1771

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 2019.

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: 02 APR 2019

YIM KWOK-CHEONG
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 | | | |
| 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.) | Yes <input type="checkbox"/> 3 | No <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"/> 4 | <input type="checkbox"/> |
| 3.1.1 | If no, state your gross income for the basis period. | HK\$ | 5 |
| 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"/> 6 | <input type="checkbox"/> |
| 3.3 | Did you have any deemed assessable profits under section 20AE, 20AF and/or 20AK of the Inland Revenue Ordinance for this year of assessment? If yes, submit the information as required in the Notes. | <input type="checkbox"/> 7 | <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 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"/> 8 | <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"/> 9 | <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"/> 10 | <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"/> 11 | <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"/> 12 | <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"/> 13 | <input type="checkbox"/> |

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

IR51 (4/2018) 本表的中文版本可經表格傳真服務 (電話號碼 2598 6001) 索取或在稅務局網頁 (網址 www.ird.gov.hk) 下載。

A specimen of the Chinese version of this return may be obtained through the Fax-A-Form service (Telephone No. 2598 6001) or downloaded from the Department's web site (www.ird.gov.hk).

P.T.O.

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.

4.3 Telephone Number:

4.4 Principal business activity:
 Hong Kong Standard Industrial Classification Code 14
 Principal product or service:
 If different from that previously reported, "✓" the box.

PART 5 RETURN FORM LANGUAGE

If you wish to receive future Profits Tax Returns in **CHINESE**, "✓" the box.

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
 The representative's Reference No.

"✓" the appropriate boxes

PART 7 GENERAL MATTERS

| | | 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"/> 15 | <input type="checkbox"/> |
| 7.1.1 | Did the Auditor(s) in his/their Report express an adverse opinion or a disclaimer of opinion? | <input type="checkbox"/> 16 | <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"/> 17 | <input type="checkbox"/> |
| 7.3 | Did you commence business within the basis period? If yes, state the date of commencement: | <input type="checkbox"/> 18 | <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"/> 19 | <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"/> 20 | <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"/> 21 | <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"/> 22 | <input type="checkbox"/> |
| 7.6 | Are you a private company? If yes, complete Item 7.6.1. | <input type="checkbox"/> 23 | <input type="checkbox"/> |
| 7.6.1 | Has there been any change in your shareholders during the basis period? | <input type="checkbox"/> 24 | <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"/> 25 | <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 10.2.2. | <input type="checkbox"/> 26 | <input type="checkbox"/> |

PART 8 TRANSACTIONS FOR / WITH NON-RESIDENTS

| | | Yes | No |
|-------|--|--|--------------------------|
| 8.1 | During the basis period did you: | | |
| 8.1.1 | sell any goods or provide any services in Hong Kong on behalf of a non-resident person? | <input type="checkbox"/> 27 | <input type="checkbox"/> |
| 8.1.2 | 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"/> 28 | <input type="checkbox"/> |
| 8.2 | Hire charges paid or accrued to non-resident persons for the use of or right to use movable property in Hong Kong | HK\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 29 | |
| 8.3 | Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong | HK\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 30 | |

PART 9 SUPPLEMENTARY FORMS

If you fall within any of the following descriptions, please download the relevant supplementary form from Department's web site www.ird.gov.hk/e_pfr for completion and "✓" the appropriate boxes.

| | | Form attached |
|-------|--|--------------------------------------|
| 9.1 | You elect to be chargeable at two-tiered rates for this year of assessment. You had connected entities carrying on a trade, profession or business in Hong Kong and you were not a member of a group of companies, one of which was listed on the Stock Exchange of Hong Kong. | Form S1 <input type="checkbox"/> 31 |
| 9.2 | You had transactions with non-resident associated persons during the basis period. | Form S2 <input type="checkbox"/> 32 |
| 9.3 | An advance pricing arrangement has been made for the basis period. | Form S2 <input type="checkbox"/> 33 |
| 9.4 | You belonged to a multinational enterprise group which has the obligation to file country-by-country report in Hong Kong or elsewhere in the basis period. | Form S2 <input type="checkbox"/> 34 |
| 9.5 | You wish to claim deduction for R&D expenditure under section 16B of the Inland Revenue Ordinance and/or you had trading receipts or sale proceeds from intellectual property rights generated from R&D activities during the basis period. | Form S3 <input type="checkbox"/> 35 |
| 9.6 | You wish to claim deduction for expenditure on energy efficient building installation under section 16I of the Inland Revenue Ordinance. | Form S4 <input type="checkbox"/> 36 |
| 9.7 | During the basis period, you were carrying on the business as: | |
| 9.7.1 | a ship-owner | Form S5 <input type="checkbox"/> 37 |
| 9.7.2 | a professional reinsurer | Form S6 <input type="checkbox"/> 38 |
| 9.7.3 | an authorized captive insurer | Form S7 <input type="checkbox"/> 39 |
| 9.7.4 | a qualifying corporate treasury centre | Form S8 <input type="checkbox"/> 40 |
| 9.7.5 | a qualifying aircraft lessor | Form S9 <input type="checkbox"/> 41 |
| 9.7.6 | a qualifying aircraft leasing manager | Form S10 <input type="checkbox"/> 42 |

PART 10 TAX DATA (Complete all items. If NIL, enter "0" .)

HK\$

| | | | |
|---------|---|----------------------|----|
| 10.1 | Offshore profits excluded from the Assessable Profits or Adjusted Loss stated in Part 1 | <input type="text"/> | 43 |
| 10.2 | Offshore profits from business (already included in Item 10.1) attributable to: | | |
| 10.2.1 | the use of the Internet to accept orders, sell goods, provide services or accept payment | <input type="text"/> | 44 |
| 10.2.2 | contract processing or import processing arrangement in the Mainland of China | <input type="text"/> | 45 |
| 10.3 | Profits from sale of landed properties in Hong Kong excluded from the Assessable Profits or Adjusted Loss stated in Part 1 | <input type="text"/> | 46 |
| 10.4 | 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"/> | 47 |
| 10.5 | Net interest income exempted from payment of Profits Tax | <input type="text"/> | 48 |
| 10.6 | Interest, profits or gains from qualifying debt instruments (issued on or after 1 April 2018) exempted from payment of Profits Tax | <input type="text"/> | 49 |
| 10.7 | Deduction claimed for approved charitable donations | <input type="text"/> | 50 |
| 10.8 | Deduction claimed for expenditure on building refurbishment | <input type="text"/> | 51 |
| 10.9 | Deduction claimed for expenditure on computer hardware and software | <input type="text"/> | 52 |
| 10.10 | Deduction claimed for expenditure on prescribed manufacturing machinery or plant | <input type="text"/> | 53 |
| 10.11 | Deduction claimed for expenditure on environmental protection machinery | <input type="text"/> | 54 |
| 10.12 | Deduction claimed for expenditure on environmental protection installation | <input type="text"/> | 55 |
| 10.13 | Deduction claimed for expenditure on environment-friendly vehicles | <input type="text"/> | 56 |
| 10.14 | Deduction claimed for expenditure on: | | |
| 10.14.1 | patent rights | <input type="text"/> | 57 |
| 10.14.2 | rights to know-how | <input type="text"/> | 58 |
| 10.15 | Deduction claimed for specified expenditure on: | | |
| 10.15.1 | copyrights | <input type="text"/> | 59 |
| 10.15.2 | performer's economic rights | <input type="text"/> | 60 |
| 10.15.3 | protected layout-design (topography) rights | <input type="text"/> | 61 |
| 10.15.4 | protected plant variety rights | <input type="text"/> | 62 |
| 10.15.5 | registered designs | <input type="text"/> | 63 |
| 10.15.6 | registered trade marks | <input type="text"/> | 64 |
| 10.16 | Tax relief claimed pursuant to an arrangement stated in Item 3.5: | | |
| 10.16.1 | foreign tax paid claimed as a tax credit | <input type="text"/> | 65 |
| 10.16.2 | income or profits excluded from the Assessable Profits or Adjusted Loss stated in Part 1 | <input type="text"/> | 66 |
| 10.17 | Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an intra-group financing business | <input type="text"/> | 67 |

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

| Industrial Building | | HK\$ | | | |
|---------------------|---------------------|----------------------|----|--------------------|---------------------|
| 11.1 | Initial Allowance | <input type="text"/> | 68 | | |
| 11.2 | Annual Allowance | <input type="text"/> | 69 | | |
| 11.3 | Balancing Allowance | <input type="text"/> | 70 | | |
| 11.4 | Balancing Charge | <input type="text"/> | 71 | | |
| Commercial Building | | HK\$ | | Machinery or Plant | |
| 11.5 | Annual Allowance | <input type="text"/> | 72 | 11.8 | Initial Allowance |
| 11.6 | Balancing Allowance | <input type="text"/> | 73 | 11.9 | Annual Allowance |
| 11.7 | Balancing Charge | <input type="text"/> | 74 | 11.10 | Balancing Allowance |
| | | | | 11.11 | Balancing Charge |

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

| | | HK\$ | | | | HK\$ | |
|-------|------------------------------------|----------------------|----|-------|---|----------------------|----|
| 12.1 | Turnover | <input type="text"/> | 79 | 12.12 | Commission payments | <input type="text"/> | 90 |
| 12.2 | Opening inventories | <input type="text"/> | 80 | 12.13 | Intellectual property payments | <input type="text"/> | 91 |
| 12.3 | Purchases | <input type="text"/> | 81 | 12.14 | Management and consultancy fee payments | <input type="text"/> | 92 |
| 12.4 | Closing inventories | <input type="text"/> | 82 | 12.15 | Contractor and subcontractor charges | <input type="text"/> | 93 |
| 12.5 | Gross profit | <input type="text"/> | 83 | 12.16 | Bad debts | <input type="text"/> | 94 |
| 12.6 | Gross loss | <input type="text"/> | 84 | 12.17 | Net profit per account | <input type="text"/> | 95 |
| 12.7 | Dividend income | <input type="text"/> | 85 | 12.18 | Net loss per account | <input type="text"/> | 96 |
| 12.8 | Interest income | <input type="text"/> | 86 | 12.19 | Accounts receivable (trade) | <input type="text"/> | 97 |
| 12.9 | Interest expense | <input type="text"/> | 87 | 12.20 | Accounts payable (trade) | <input type="text"/> | 98 |
| 12.10 | Employee and director remuneration | <input type="text"/> | 88 | 12.21 | Issued share capital | <input type="text"/> | 99 |
| 12.11 | Share-based payments | <input type="text"/> | 89 | | | | |

PART 13 DECLARATION

I, (full name), being **SECRETARY/MANAGER/DIRECTOR/INVESTMENT MANAGER*/**
PROVISIONAL LIQUIDATOR/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 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.)

*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 2019 _____