

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.:

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 1) arising during the basis period (See Note 2) for the year of assessment ended 31 March

All sections/boxes 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 before completion.

- You **MUST** prepare the following documents (collectively called "Supporting Documents"):
 (a) a certified copy of your Balance Sheet, Auditor's Report where required by Hong Kong or foreign law or if one has otherwise been prepared, and Profit and Loss Account in respect of the basis period;
- a tax computation with supporting schedules showing how the amount of Assessable Profits (or Adjusted Loss) has been arrived at; the attached Supplementary Form (I.R.51S); and
- (d) other documents and information as specified in the attached Notes and Instructions.

If you are NOT a SMALL corporation (See Note 3), you MUST submit ALL the Supporting Documents together with this form.

If you are a SMALL corporation, you only need to submit item (c) of the Supporting Documents together with this form. However, you must retain the other items of the Supporting Documents as you may be required to submit them later.

You may choose to prepare the I.R.51S by downloading it from the Department's web site for completion. (See Note 4) Date:

Assistant Commissioner

				Exclude cents when sta	ating amounts.
1.	STATEMENT OF ASSESSABLE PROFITS OR ADJUSTED LOSS	(See Note 5))		
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
2.	TAX LIABILITY OR REPAYMENT (See Note 6)				
2.1	Tax Payable If NIL, enter "0"	HK\$			
2.2	Tax Repayable If NIL, enter "0"	n.(\$	AT		
3.	DETAILS OF THE CORPORATION (See Note 7)	0			
3.1	Main business address in Hong Kong:—				
	If different from that previously reported, " \checkmark " the box				
3.2	Correspondence address in Hong Kong if different from 3.1 above:—				
	If different from that previously reported, "✓" the box				
3.3	Telephone Number:				
3.4	Principal business activity:				
	Principal product or service:				
	If different from that previously reported, " \checkmark " the box				
	FOR OFFICIAL U	SE ONLY			
	A/C C/A T/R PF Lang. Ind. Not for	A.A. Ind.	☐ I.R. 10C/	1264 issued on	
	I.R. 849 / on-line update for: B. Name B. Add.		Cess.	Owner	
	D. Add.		0033.		
	DO NOT TEAR OFF	THIS PART			

File No. Ass't Yr

4. RETURN FORM LANGUAGE
If you wish to receive future Profits Tax Returns in CHINESE, "✓" the box.
5. AUTHORIZED REPRESENTATIVE
(Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)
For the purposes of the Inland Revenue Ordinance, I hereby authorize
of
to act on behalf of the Corporation. (Address)
If the authorized representative shown here is different from that previously appointed, "✓ " the box.
The representative's Business Registration No. and Branch No., if any
The representative's Reference No. (See Note 8)
If the reference number shown here is different from that previously used, " "the box. (The authorized representative should quote this reference number in all correspondence with the Department).
6. 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 ended 31 March 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;
 the duly completed I.R.51S is submitted together with this form; or a CD-ROM / diskette containing the duly completed I.R.51S together with its printed copy are submitted with this form; 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
☐ Please "✓" the appropriate box
(Heavy penalties may be incurred for failing to keep sufficient pusiness records, making an incorrect return or committing other offences — See Notes 9 and 10.)

FOR OFFICIAL USE ONLY

DO NOT WRITE IN THIS SPACE



INLAND REVENUE DEPARTMENT

PROFITS TAX RETURN — CORPORATIONS

		SUPPLEMENTARY FORM	"✓ " the appr	opriate boxes
1.	GENE	RAL MATTERS (See Note 1)	Yes	No
1.1	Are yo	u a SMALL corporation? (See Note 3 in NOTES AND INSTRUCTIONS of B.I.R.51) complete boxes 1.1.1, 1.1.2 and 1.1.3.	3	
	1.1.1	State your total gross income for the basis period: HK\$		
	1.1.2	State the name of the Auditor who prepared your Auditor's Report for the basis period:		
	1.1.3	State the date of the Auditor's Report:		
1.2	State y	our basis period: From to		
		accounting date for this year different from that of last year?	4	
1.3		u commence business within the basis period? state the date of commencement:	5	
1.4		u cease business within the basis period?		
	If yes,	complete boxes 1.4.1, 1.4.2 and 1.4.3.	6	
	1.4.1	State the date of cessation:		
	1.4.2	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:	7	
	1.4.3	On cessation, were any of the assets of your business sold or transferred to an associated person?	8	
1.5	If yes,	ur financial statements prepared in a foreign currency? state the currency and the conversion rate used to convert to HKdollars.	9	
1.6		cy		
		complete box 1.6.1.	10	
	1.6.1	Has there been any change in your shareholders during the basis period?	11	
1.7		u purchase any property during the basis period on which industrial building or commercial g allowance is claimed?	12	
1.8	payme	the basis period did you accept any orders, sell any goods, provide any services or accept any nt using the Internet? complete boxes 1.8.1, 1.8.2 and 1.8.3.	13	
	1.8.1	State the web site you use to accept orders, sell goods, provide services or accept payment:		
	1.8.2	State the name of the company hosting the web site, if applicable:		
	1.8.3	State the name of the company providing the payment gateway, if applicable:		
2.	TRAN	SACTIONS FOR / WITH NON-RESIDENTS (See Note 2)	Yes	No
2.		the basis period did you:		
2.1	_	y goods or provide any services in Hong Kong on behalf of a non-resident person?	14	
2.2		e, as agent, on behalf of a non-resident person any other trade or business income arising in or d from Hong Kong?	15	
2.3	section	accrue to a non-resident person any sum for the use of intellectual property specified in 15(1)(a), (b) or (ba) of the Inland Revenue Ordinance? complete box 2.3.1.	16	
	2.3.1	Have you submitted details of the sum as stated in Note 2(2) and included the sum in box 8.11?	17	
2.4	pay or	accrue any fee to a non-resident person in respect of professional services rendered in Hong Kong?	18	
2.5		on business with a closely connected non-resident person? and the person is a corporation, complete boxes 2.5.1 to 2.5.5 to state its place of incorporation:	19	
	2.5.1	British Virgin Islands	20	
	2.5.2	Macao SAR	21	
	2.5.3	Jersey / Guernsey	22	
	2.5.4	Cook Islands	23	
	2.5.5	Others (please specify)	24	
3.	INTER	EST, PROFITS / LOSS ARISING FROM QUALIFYING DEBT INSTRUMENTS (See Note 3)	Yes	No

I.R.51S (4/2004) P.T.O.

Do the Assessable Profits/Adjusted Loss entered in Box 1 in B.I.R.51 include any interest, profits/loss arising

from "qualifying debt instruments"?

25

raye 2 the appropriate boxes "

		" ✓ " the appr	
4.	RELIEF FROM DOUBLE TAXATION (See Note 4)	Yes	No
4.1	Do you wish to claim a foreign tax credit? If yes, state the amount of foreign tax paid in box 6.13.	26	
5.	ADVANCE RULING	Yes	No
5.1	Have you obtained an advance ruling relating to this year of assessment?		
	If yes, submit the information as detailed in Note 5 on a separate sheet.	27	
,	TAY DATA (FILL: HILL ISAN) (C. ALL ()	ents when stat	ing amounts
6. 6.1	TAX DATA (Fill in all boxes. If NIL, enter "0".) (See Note 6) Offshore profits excluded from the Assessable Profits or Adjusted Loss stated in Box 1	K\$	00
	in B.I.R.51		28
6.2	Offshore profits from business (already included in box 6.1) in respect of which the Internet was used to accept orders, sell goods, provide services or accept payment		29
6.3	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong		30
6.4	Hire charges paid or accrued to non-resident persons for the use of movable property in Hong Kong		31
6.5	Fees paid or accrued to closely connected non-resident persons (including those		32
6.6	already reported in Box 6.3) Profits from sale of capital asset(s) excluded from the Assessable Profits or		
	Adjusted Loss stated in Box 1 in B.I.R.51		33
6.7	Approved charitable donations claimed		34
6.8	Net Interest Income exempted from payment of Profits Tax		35
6.9	Deduction claimed for expenditure on Research and Development		36
6.10	Deduction claimed for expenditure on Building Refurbishment		37
6.11	Deduction claimed for expenditure on Computer Hardware and Software		38
6.12	Deduction claimed for expenditure on Prescribed Manufacturing Machinery or Plant		39
6.13	Foreign tax paid to be claimed as a tax credit		40
7.	DEPRECIATION ALLOWANCES CLAIMED (Fill in all boxes. If NIL, enter "0".)		
Indus	strial Building HK\$ Machinery or Plant H		
		K\$	
7.1	Initial Allowance 41 7.8 Initial Allowance	K\$	48
7.1 7.2	Allowance Annual Allowance 7.9 Annual	K\$	48
	Allowance Annual Allowance Balancing Allowance 41 Allowance 42 7.9 Annual Allowance 7.10 Balancing	K\$	
7.2	Allowance Annual Allowance Balancing Allowance Balancing Allowance	K\$	50
7.2 7.3 7.4	Allowance Annual Allowance Balancing Allowance Balancing Charge Allowance Allowance Annual Allowance Annual Allowance Annual Allowance 7.9 Annual Allowance Allowance 7.10 Balancing Allowance 7.11 Balancing Charge	K\$	49
7.2 7.3 7.4 Comm	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual Annual Allowance Balancing Charge Annual An	K\$	50
7.2 7.3 7.4 Comm 7.5	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual Allowance	K\$	50
7.2 7.3 7.4 Comm 7.5 7.6	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual A	K\$	50
7.2 7.3 7.4 Comm 7.5	Allowance Annual Allowance Balancing Charge Percial Building Annual Allowance Balancing Charge Balancing Annual Allowance Balancing Charge Percial Building Annual Allowance Balancing Annual Allowance Balancing Annual Allowance Balancing	K\$	50
7.2 7.3 7.4 Comm 7.5 7.6 7.7	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Anual Allowance Balancing Allowance Balancing Allowance Balancing Allowance Balancing Charge Anual Allowance Balancing Allowance Balancing Charge	K\$	50
7.2 7.3 7.4 Comm 7.5 7.6	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge Percial Building Annual Allowance Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7)		50
7.2 7.3 7.4 Comm 7.5 7.6 7.7	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Annual Allowance Balancing Charge Annual Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ BALOWANCE BAL	K\$	50
7.2 7.3 7.4 Comm 7.5 7.6 7.7	Allowance Annual Allowance Balancing Charge ercial Building Annual Allowance Balancing Allowance Balancing Charge ercial Building Annual Allowance Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening Allowance 8.10 Commission payments B.11 Royalty		50 51
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2	Allowance Annual Allowance Balancing Allowance Balancing Charge Mercial Building Annual Allowance Balancing Annual Allowance Balancing Charge Mercial Building Annual Allowance Balancing Annual Allowance Balancing Charge Mercial Building Annual Allowance Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening inventories Balancing Charge Balancing Charge A7 Balancing Charge Balancing Charge A8 Balancing Charge		50 51 61 62
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2 8.3	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening inventories Purchases Allowance Balancing Charge Balancing Charge Allowance Allowa		50 51
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2	Allowance Annual Allowance Balancing Allowance Balancing Charge ercial Building Annual Allowance Balancing Annual Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening inventories Purchases Closing inventories Allowance Annual Allowance		50 51 61 62
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2 8.3	Allowance Annual Allowance Balancing Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge Annual Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening inventories Purchases Closing Allowance Allowance Allowance Balancing Allowance 43 7.10 Balancing Charge Charge 44 7.11 Balancing Charge H4 Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ H Allowance Allowanc		61 62 63
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2 8.3 8.4	Allowance Annual Allowance Balancing Allowance Balancing Charge Percial Building Annual Allowance Balancing Allowance Balancing Charge Percial Building Annual Allowance Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening Inventories Purchases Closing Inventories Gross profit Gross profit Allowance FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening Inventories Financial Commission Payments Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening Inventories Financial Commission Payments Balancing Allowance Allowance FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) Balancing Commission Payments Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) Balancing Commission Payments Balancing Allowance Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) Balancing Commission Payments Balancing Allowance Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7)		61 62 63 64
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2 8.3 8.4 8.5	Allowance Annual Allowance Balancing Allowance Balancing Charge ercial Building Annual Allowance Balancing Charge ercial Building Annual Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening inventories Purchases Closing inventories Gross profit Gross profit Gross loss In Allowance Allowance Allowance Allowance Allowance Allowance Allowance Allowance Allowance Allowance FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ H Allowance Allowa		61 62 63 64 65
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2 8.3 8.4 8.5 8.6 8.7	Allowance Annual Allowance Balancing Allowance Balancing Charge Iercial Building Annual Allowance Iercial Building Annual Allowance Charge Iercial Building Annual Allowance Iercial Building Annual Allowance Charge Iercial Building Annual Allowance Charge Iercial Building Annual Allowance Charge Iercial Building Annual Allowance Iercial Building Annual Allowance Charge Iercial Building Annual Allowance Iercial Building Iercial B		61 62 63 64 65 66 67
7.2 7.3 7.4 Comm 7.5 7.6 7.7 8. 8.1 8.2 8.3 8.4 8.5 8.6	Allowance Annual Allowance Balancing Allowance Balancing Charge Charge Percial Building Annual Allowance Balancing Allowance Balancing Charge Percial Building Annual Allowance Balancing Allowance Balancing Charge FINANCIAL DATA (Fill in all boxes. If NIL, enter "0".) (See Note 7) HK\$ Turnover Opening inventories Purchases Closing inventories Gross profit Gross loss Interest income Interest income Allowance Annual Allowance Allowanc		61 62 63 64 65 66