



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 \_\_\_\_\_

\_\_\_\_\_ (Address)

to act on behalf of the Corporation.

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 business records, making an incorrect return or committing other offences — See Notes 9 and 10.)

FOR OFFICIAL USE ONLY

DO NOT WRITE IN THIS SPACE

SAMPLE



**INLAND REVENUE DEPARTMENT**  
**PROFITS TAX RETURN — CORPORATIONS**  
**SUPPLEMENTARY FORM**

"✓" the appropriate boxes

	1. GENERAL MATTERS (See Note 1)	Yes	No
1.1	Are you a SMALL corporation? (See Note 3 in NOTES AND INSTRUCTIONS of B.I.R.51) If yes, complete boxes 1.1.1, 1.1.2 and 1.1.3.	<input type="checkbox"/> 3	<input type="checkbox"/>
	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 your basis period: From ..... to ..... Is the accounting date for this year different from that of last year?	<input type="checkbox"/> 4	<input type="checkbox"/>
1.3	Did you commence business within the basis period? If yes, state the date of commencement: .....	<input type="checkbox"/> 5	<input type="checkbox"/>
1.4	Did you cease business within the basis period? If yes, complete boxes 1.4.1, 1.4.2 and 1.4.3.	<input type="checkbox"/> 6	<input type="checkbox"/>
	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: .....	<input type="checkbox"/> 7	<input type="checkbox"/>
	1.4.3 On cessation, were any of the assets of your business sold or transferred to an associated person?	<input type="checkbox"/> 8	<input type="checkbox"/>
1.5	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"/> 9	<input type="checkbox"/>
1.6	Are you a private company? If yes, complete box 1.6.1.	<input type="checkbox"/> 10	<input type="checkbox"/>
	1.6.1 Has there been any change in your shareholders during the basis period?	<input type="checkbox"/> 11	<input type="checkbox"/>
1.7	Did you purchase any property during the basis period on which industrial building or commercial building allowance is claimed?	<input type="checkbox"/> 12	<input type="checkbox"/>
1.8	Within the basis period did you accept any orders, sell any goods, provide any services or accept any payment using the Internet? If yes, complete boxes 1.8.1, 1.8.2 and 1.8.3.	<input type="checkbox"/> 13	<input type="checkbox"/>
	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.	<b>TRANSACTIONS FOR / WITH NON-RESIDENTS (See Note 2)</b>	Yes	No
	During the basis period did you:		
2.1	sell any goods or provide any services in Hong Kong on behalf of a non-resident person?	<input type="checkbox"/> 14	<input type="checkbox"/>
2.2	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"/> 15	<input type="checkbox"/>
2.3	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, complete box 2.3.1.	<input type="checkbox"/> 16	<input type="checkbox"/>
	2.3.1 Have you submitted details of the sum as stated in Note 2(2) and included the sum in box 8.11?	<input type="checkbox"/> 17	<input type="checkbox"/>
2.4	pay or accrue any fee to a non-resident person in respect of professional services rendered in Hong Kong?	<input type="checkbox"/> 18	<input type="checkbox"/>
2.5	carry on business with a closely connected non-resident person? If yes and the person is a corporation, complete boxes 2.5.1 to 2.5.5 to state its place of incorporation:	<input type="checkbox"/> 19	<input type="checkbox"/>
	2.5.1 British Virgin Islands	<input type="checkbox"/> 20	
	2.5.2 Macao SAR	<input type="checkbox"/> 21	
	2.5.3 Jersey / Guernsey	<input type="checkbox"/> 22	
	2.5.4 Cook Islands	<input type="checkbox"/> 23	
	2.5.5 Others (please specify) .....	<input type="checkbox"/> 24	
3.	<b>INTEREST, PROFITS / LOSS ARISING FROM QUALIFYING DEBT INSTRUMENTS (See Note 3)</b>	Yes	No
3.1	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"?	<input type="checkbox"/> 25	<input type="checkbox"/>

"✓" the appropriate boxes

<b>4.</b>	<b>RELIEF FROM DOUBLE TAXATION</b> (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.	<input type="checkbox"/> 26	<input type="checkbox"/>
<b>5.</b>	<b>ADVANCE RULING</b>	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.	<input type="checkbox"/> 27	<input type="checkbox"/>

Exclude cents when stating amounts.

<b>6.</b>	<b>TAX DATA</b> (Fill in all boxes. If NIL, enter "0".) (See Note 6)	HK\$	
6.1	Offshore profits excluded from the Assessable Profits or Adjusted Loss stated in Box 1 in B.I.R.51	<input type="text"/>	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	<input type="text"/>	29
6.3	Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong	<input type="text"/>	30
6.4	Hire charges paid or accrued to non-resident persons for the use of movable property in Hong Kong	<input type="text"/>	31
6.5	Fees paid or accrued to closely connected non-resident persons (including those already reported in Box 6.3)	<input type="text"/>	32
6.6	Profits from sale of capital asset(s) excluded from the Assessable Profits or Adjusted Loss stated in Box 1 in B.I.R.51	<input type="text"/>	33
6.7	Approved charitable donations claimed	<input type="text"/>	34
6.8	Net Interest Income exempted from payment of Profits Tax	<input type="text"/>	35
6.9	Deduction claimed for expenditure on Research and Development	<input type="text"/>	36
6.10	Deduction claimed for expenditure on Building Refurbishment	<input type="text"/>	37
6.11	Deduction claimed for expenditure on Computer Hardware and Software	<input type="text"/>	38
6.12	Deduction claimed for expenditure on Prescribed Manufacturing Machinery or Plant	<input type="text"/>	39
6.13	Foreign tax paid to be claimed as a tax credit	<input type="text"/>	40

<b>7.</b>	<b>DEPRECIATION ALLOWANCES CLAIMED</b> (Fill in all boxes. If NIL, enter "0".)						
Industrial Building		HK\$		Machinery or Plant		HK\$	
7.1	Initial Allowance	<input type="text"/>	41	7.8	Initial Allowance	<input type="text"/>	48
7.2	Annual Allowance	<input type="text"/>	42	7.9	Annual Allowance	<input type="text"/>	49
7.3	Balancing Allowance	<input type="text"/>	43	7.10	Balancing Allowance	<input type="text"/>	50
7.4	Balancing Charge	<input type="text"/>	44	7.11	Balancing Charge	<input type="text"/>	51
Commercial Building							
7.5	Annual Allowance	<input type="text"/>	45				
7.6	Balancing Allowance	<input type="text"/>	46				
7.7	Balancing Charge	<input type="text"/>	47				

<b>8.</b>	<b>FINANCIAL DATA</b> (Fill in all boxes. If NIL, enter "0".) (See Note 7)						
		HK\$				HK\$	
8.1	Turnover	<input type="text"/>	52	8.10	Commission payments	<input type="text"/>	61
8.2	Opening inventories	<input type="text"/>	53	8.11	Royalty payments	<input type="text"/>	62
8.3	Purchases	<input type="text"/>	54	8.12	Management and / or Consultancy fee payments	<input type="text"/>	63
8.4	Closing inventories	<input type="text"/>	55	8.13	Bad debts	<input type="text"/>	64
8.5	Gross profit	<input type="text"/>	56	8.14	Net profit per account	<input type="text"/>	65
8.6	Gross loss	<input type="text"/>	57	8.15	Net loss per account	<input type="text"/>	66
8.7	Interest income	<input type="text"/>	58	8.16	Accounts receivable (trade)	<input type="text"/>	67
8.8	Interest expense	<input type="text"/>	59	8.17	Accounts payable (trade)	<input type="text"/>	68
8.9	Employee and / or Director remuneration	<input type="text"/>	60	8.18	Issued share capital	<input type="text"/>	69