

		Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
(21)	D (C) 1	G.P.O. Box 132, Hong Kong.
2025	1	Web site: www.ird.gov.hk
E116618		Tel. No.: 2594 1274

MISS HUI CHIU-PO
Assistant Commissioner

PART 3 SPECIFIED TRANSACTIONS AND MATTERS		Yes	No
3.1	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 12.14.	<input type="checkbox"/> 5	<input checked="" type="checkbox"/>
3.2	Did you have any deemed assessable profits under section 20AE, 20AF, 20AX and/or 20AY of the Inland Revenue Ordinance or section 22 and/or 23 of Schedule 16E to the Inland Revenue Ordinance for this year of assessment? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 6	<input checked="" type="checkbox"/>
3.3	Does the amount of the Assessable Profits/Adjusted Loss entered in Part 1 include any interest, profits/loss arising from "short/medium term debt instruments" (issued before 1 April 2018)? If yes, submit the information as required in the Notes.	<input type="checkbox"/> 7	<input checked="" type="checkbox"/>
3.4	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"/> 8	<input checked="" type="checkbox"/>
3.5	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"/> 9	<input checked="" type="checkbox"/>
3.6	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 of and Schedule 17A to the Inland Revenue Ordinance?	<input type="checkbox"/> 10	<input checked="" type="checkbox"/>
3.7	Do you claim deduction for distribution arising from a regulatory capital security for this year of assessment?	<input type="checkbox"/> 11	<input checked="" type="checkbox"/>
3.8	Were you a permanent establishment in Hong Kong of a non-Hong Kong resident person for this year of assessment? If yes, submit the information as required under Item (3)(t) in Part 1 of Note G.	<input type="checkbox"/> 12	<input checked="" type="checkbox"/>
3.8.1	If yes, did you have transactions with other parts of the non-Hong Kong resident person for this year of assessment?	<input type="checkbox"/> 13	<input checked="" 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.

BIR51 (4/2024)
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 P.T.O.

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).

2025

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PART 4

DETAILS OF THE CORPORATION

4.1

Postal address if different from that printed on this return:

4.2

Telephone Number:

4.3

Principal business activity:

Business not yet commenced

Hong Kong Standard Industrial Classification Code

000000

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PART 5

RETURN FORM LANGUAGE

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

☒

PART 6

AUTHORIZED REPRESENTATIVE

(Complete this part only if you have appointed a representative. Such an appointment is NOT compulsory.)

I hereby authorize / have authorized

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.

PART 7

GENERAL MATTERS

7.1

Are your accounts required to be audited by law?

7.1.1

Are your accounts audited by a Hong Kong practice unit?

7.1.2

If the answer to Item 7.1.1 is yes, state the practising certificate number of the certified public accountant (practising) who signed the Auditor's Report of which the certified copy is filed along this Profits Tax Return.

7.2

State your basis period: From to Is the accounting date for this year different from that of last year?

7.3

Did you commence business within the basis period? If yes, state the date of commencement:

7.4

Did you cease business within the basis period? If yes, complete Items 7.4.1, 7.4.2 and 7.4.3.

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:

7.4.3

On cessation, were any of the assets of your business sold or transferred to an associated person?

7.5

Do you elect to align the tax treatment of financial instruments with their accounting treatment and have the related profits assessed in accordance with sections 18I to 18L of the Inland Revenue Ordinance?

7.6

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

7.7

Are you a private company? If yes, complete Item 7.7.1.

7.7.1

Has there been any change in your shareholders during the basis period?

7.8

During the basis period, were you a party to an amalgamation under section 680 or 681 of the Companies Ordinance (Cap. 622)?

7.9

During the basis period, were you involved in any processing arrangement in the Mainland of China? If yes, complete Item 10.2.2.

7.10

Are you an insurance corporation commencing to implement the risk-based capital ("RBC") regime to determine capital requirements for the basis period? If yes, complete Items 7.10.1 and 7.10.2.

7.10.1

Amount of one-off adjustment arising from the implementation of the RBC regime If NIL, enter "0"

Income

HK\$

Loss

HK\$

7.10.2

Do you elect to treat the one-off adjustment as your income or loss by 5 equal amounts for this year of assessment and the next succeeding 4 years of assessment?

7.11

Are you a family-owned special purpose entity in which an eligible family-owned investment holding vehicle has beneficial interest? If yes, complete Item 10.9.

7.12

Are you an eligible single family office of a family? If yes, submit the information as required in the Notes.

PART 8

TRANSACTIONS FOR / WITH NON-RESIDENTS

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?

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?

8.1.3

make any value creation contributions in Hong Kong in relation to the intellectual property of a non-Hong Kong resident associate?

8.2

Hire charges paid or accrued to non-resident persons for the use of or right to use movable property in Hong Kong If NIL, enter "0"

HK\$

8.3

Fees paid or accrued to non-resident persons in respect of professional services rendered in Hong Kong If NIL, enter "0"

HK\$

PART 9

DETAILS OF SUPPLEMENTARY FORM(S) UPLOADED (See Note C3 for details.) "✓" the appropriate box(es)

If you fall within any of the descriptions in Part 9 of the Notes, please download the relevant supplementary form from Department's web site (www.ird.gov.hk/e_pfr) for electronic completion, sign and submit a Control List.

9.1

Form S1 - Person electing for two-tiered profits tax rates

40

9.12

Form S12 - Qualifying ship leasing manager

51

9.2

Form S2 - Transfer pricing

41

9.13

Form S13 - Specified insurer

52

9.3

Form S3 - Expenditure on research & development

42

9.14

Form S14 - Licensed insurance broker company

53

9.4

Form S4 - Expenditure on energy efficient building installation

43

9.15

Form S15 - Persons deriving eligible carried interest

54

9.5

Form S5 - Ship-owner

44

9.16

Form S16 - Qualifying ship agent

55

9.6

Form S6 - Professional reinsurer

45

9.17

Form S17 - Qualifying ship manager

56

9.7

Form S7 - Authorized captive insurer

46

9.18

Form S18 - Qualifying ship broker

57

9.8

Form S8 - Qualifying corporate treasury centre

47

9.19

Form S19 - Taxation on specified foreign-sourced income

58

9.9

Form S9 - Qualifying aircraft lessor

48

9.20

Form S20 - Tax concessions for family-owned investment holding vehicle

59

9.10

Form S10 - Qualifying aircraft leasing manager

49

9.21

Form S21 - Tax certainty enhancement scheme for onshore gain on disposal of equity interests

60

9.11

Form S11 - Qualifying ship lessor

50

9.22

Form S22 - Tax concessions for intellectual property income

61

PART 10

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

10.1

Offshore profits excluded from the Assessable Profits or Adjusted Loss stated in Part 1

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

10.2.2

contract processing or import processing arrangement in the Mainland of China

10.3

Profits from sale of landed properties in Hong Kong excluded from the Assessable Profits or Adjusted Loss stated in Part 1

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

10.5

Net interest income exempted from payment of Profits Tax

10.6

Interest, profits or gains from qualifying debt instruments (issued on or after 1 April 2018) exempted from payment of Profits Tax

10.7

Profits from transactions in assets of a class specified in Schedule 16C to the Inland Revenue Ordinance and incidental transactions exempted from payment of Profits Tax

10.8

Profits from transactions in relation to specified securities exempted from payment of Profits Tax

10.9

Profits earned by a family-owned special purpose entity from transactions specified in section 16(3) of Schedule 16E to the Inland Revenue Ordinance chargeable at concessionary tax rate

10.10

Deduction claimed for approved charitable donations

10.11

Deduction claimed for expenditure on building refurbishment

10.12

Deduction claimed for expenditure on computer hardware and software

10.13

Deduction claimed for expenditure on prescribed manufacturing machinery or plant

10.14

Deduction claimed for expenditure on environmental protection machinery

10.15

Deduction claimed for expenditure on environmental protection installation

10.16

Deduction claimed for expenditure on environment-friendly vehicles

10.17

Deduction claimed for expenditure on:

10.17.1

patent rights

10.17.2

rights to know-how

10.18

Deduction claimed for specified expenditure on:

10.18.1

copyrights

10.18.2

performer's economic rights

10.18.3

protected layout-design (topography) rights

10.18.4

protected plant variety rights

10.18.5

registered designs

10.18.6

registered trade marks

10.19

Tax relief claimed pursuant to an arrangement stated in Item 3.4:

10.19.1

foreign tax paid claimed as a tax credit

10.19.2

income or profits excluded from the Assessable Profits or Adjusted Loss stated in Part 1

10.20

Deduction claimed for interest to non-Hong Kong associated corporations in the ordinary course of an intra-group financing business

10.21

Deduction claimed for leased premises reinstatement costs

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