



稅務局
利得稅報稅表—有關非居住於香港的人士
最後評稅及
暫繳稅

INLAND REVENUE DEPARTMENT
PROFITS TAX RETURN—IN RESPECT OF NON-RESIDENT PERSONS
FINAL ASSESSMENT
AND PROVISIONAL PAYMENT

來函請敘明下述檔案號碼

Quote the file no. below in any communication

檔案號碼
FILE NO.

致
To

香港九龍啟德協調道 5 號
稅務中心

香港郵政總局郵箱 132 號

Inland Revenue Centre,
5 Concorde Road,
Kai Tak, Kowloon, Hong Kong.

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

網址 Web site: www.ird.gov.hk

電話 Tel. No.:

關於

IN THE MATTER OF

按照《稅務條例》(第 112 章)第 20A 條/第 20B 條,上述非居住於香港的人士在香港經營行業、專業或業務而於香港產生或得自香港的應評稅利潤,須以你的名義課稅。

Pursuant to section 20A/20B of the Inland Revenue Ordinance (Cap.112) the above named non-resident person is chargeable to Profits Tax in your name in respect of the non-resident person's Assessable Profits arising in or derived from a trade, profession or business carried on in Hong Kong.

根據《稅務條例》(第 112 章)第 51(1) 條的規定,你必須在本報稅表內據實填報截至 年 3 月 31 日止課稅年度的評稅基期內,上述非居住於香港的人士在香港經營行業、專業或業務所獲得的應評稅利潤(或經調整的虧損)。

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) made by the above named non-resident person from a trade, profession or business carried on in Hong Kong during the basis period for the Year of Assessment ended 31 March

本表及任何所需補充表格內所有部/部分必須填寫。已填妥的報稅表及所需補充表格的核對表(如適用),須連同與本表有關期內你與該非居住於香港的人士來往帳目的經簽署證實副本一份,於本表發出日起 2 個月內交回本局。本局不接納以圖文傳真交回的報稅表。在填寫時應先閱讀載於 www.ird.gov.hk/bir54_enotes 的「附註及說明」(「附註」)。

ALL parts/sections of the return and any required supplementary forms MUST be completed. The completed return and the Control List of required supplementary forms (if applicable) must be submitted to the Department WITHIN 2 MONTHS from the date of this Notice together with a certified copy of your account with the non-resident person for the period covered by the return. Submission by facsimile is not acceptable. You should read the Notes and Instructions ("the Notes") which is available at www.ird.gov.hk/bir54_enotes before completion.

助理局長

日期:

Date:

Assistant Commissioner

1.	非居住於香港的人士詳情 DETAILS OF THE NON-RESIDENT PERSON		
1.1	全名 Name		
1.2	地址 Address	1.3	電話號碼 Telephone No.
2.	應評稅利潤(或經調整的虧損)申報表 STATEMENT OF ASSESSABLE PROFITS (OR ADJUSTED LOSS)		(填寫數額時,請將小數點後的角、分數目略去。) (Exclude cents when stating amounts.)
2.1	應評稅利潤(未扣除承前虧損):如沒有,填「0」 Assessable Profits (before loss brought forward): If NIL, enter "0"	港元 HK\$	1
2.2	經調整的虧損(未累計承前虧損):如沒有,填「0」 Adjusted Loss (before loss brought forward): If NIL, enter "0"	港元 HK\$	2
[請列出計算表,說明你是如何計算出上述非居住於香港的人士的應評稅利潤(或經調整的虧損),如未能計算出,請填寫第 4 部。] [Show how you have arrived at the above Assessable Profits (or Adjusted Loss) of the non-resident person and if unable to do so, complete Part 4.]			
(如空位不夠應用,請另紙填寫詳細資料。)(If space is insufficient, provide particulars on a separate sheet.)			請在適當空格內加上「✓」號 "✓" the appropriate boxes
	就 2018/19 及以後的課稅年度: For Year of Assessment 2018/19 and subsequent years:	是 Yes	否 No
2.3	你是否會代表該名非居住於香港的人士在本課稅年度選擇按兩級稅率課稅? 如是的話,請填報第 2.4 項。 Do you wish to make an election on behalf of the non-resident person to be chargeable at two-tiered rates for this year of assessment? If yes, complete Item 2.4.	<input type="checkbox"/> 3	<input type="checkbox"/>
2.4	你是否就選擇按兩級稅率課稅有第 2.4.1 至 2.4.4 項全部所需的資料?如沒有的話,該名非居住於香港的人士將不會按兩級稅率課稅。 Do you have all the required information in Items 2.4.1 to 2.4.4 for making the election to be chargeable at two-tiered rates? If no, the non-resident person will not be charged at two-tiered rates.	<input type="checkbox"/> 4	<input type="checkbox"/>

請轉下頁 P.T.O.

只供稅務局人員填寫 FOR OFFICIAL USE ONLY

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

2.4.1	敘明該非居住於香港的人士是否沒有任何有關連實體在香港經營行業、專業或業務 (如是的話, 不需填報第 2.4.2 項)。 State whether the non-resident person had no connected entity carrying on a trade, profession or business in Hong Kong (If yes, no need to complete Item 2.4.2).	<input type="checkbox"/>	5	<input type="checkbox"/>
2.4.2	敘明該非居住於香港的人士是否擁有任何有關連實體在香港經營行業、專業或業務但該有關連實體沒有選擇按兩級稅率課稅。 State whether the non-resident person had connected entities carrying on a trade, profession or business in Hong Kong but no such connected entities elect to be chargeable at two-tiered rates. 如有的話, 請從稅務局網頁 (www.ird.gov.hk/c_pfr) 下載及以電子方式填報補充表格 (S1), 簽署及提交核對表。 If yes, download supplementary form (S1) from Department's web site (www.ird.gov.hk/e_pfr) for electronic completion, sign and submit a Control List.	<input type="checkbox"/>	6	<input type="checkbox"/>
		<input type="checkbox"/>	7	已上傳表格 S1 Form S1 uploaded
2.4.3	敘明該非居住於香港的人士的稅務居留地管轄區。(請使用國際標準化組織的 ISO 3166-1 二位字母國家代碼, 例如: CN 代表中國內地) State the jurisdiction of tax residence of the non-resident person. (use the Country Code of ISO 3166-1 Alpha 2, e.g. CN for the Mainland of China)	<input type="checkbox"/>	<input type="checkbox"/>	8
2.4.4	敘明該非居住於香港的人士在稅務居留地管轄區的稅務識別號碼。(識別號碼之間的連字號「-」、點「.」、斜線「/」等符號無須填寫及不留空格) State the tax identification number of the non-resident person in its jurisdiction of tax residence. (Omit symbols like hyphen, dot, slash, etc. and space in between the number)			9
3.	事先裁定 ADVANCE RULING	是 Yes		否 No
3.1	你是否曾代該名非居住於香港的人士取得有關本課稅年度的事先裁定? Have you obtained on behalf of the non-resident person an advance ruling relating to this year of assessment? 如是的話, 請另紙提交附註 D 第 3 項所要求的資料。 If yes, submit the information as detailed in Item 3 of Note D on a separate sheet.	<input type="checkbox"/>	10	<input type="checkbox"/>
4.	非居住於香港的人士在香港的業務詳情 DETAILS OF THE NON-RESIDENT PERSON'S BUSINESS IN HONG KONG			
	如你未能計算出該非居住於香港的人士在香港經營行業、專業或業務所獲得的利潤, 請答覆下列各項問題。否則請填寫第 5 部。 If you are unable to compute the profits made by the non-resident person from trade, profession or business carried on in Hong Kong, answer the following questions. Otherwise go to Part 5.			
4.1	截至 年 月 日止 1 年內, 該非居住於香港的人士來自或透過你在香港經營行業、專業或業務所得的營業或收入總額為數若干? What was the amount of the non-resident person's turnover or earnings from trade, profession or business from or through you in Hong Kong for the year ended			
4.2	所經營的行業、專業或業務屬何性質? What was the nature of the trade, profession or business?			
4.3	你認為售賣此等貨物或提供此等服務或進行此項業務的正常純利應佔營業或收入總額百分之幾方為合理? What percentage of turnover or earnings do you consider would be reasonable as representing the normal net trading profit on the goods sold, services rendered or business done?			
5.	知識產權的使用/轉讓 USE/ASSIGNMENT OF INTELLECTUAL PROPERTY	是 Yes		否 No
5.1	該名非居住於香港的人士的收入或其任何部分是否屬於以下《稅務條例》所描述的款項性質(見附註 D 第 4 項): Is any part of the receipts of the non-resident person in the nature of the sums as specified in the following sections of the Inland Revenue Ordinance (See Item 4 of Note D):			
5.1.1	《稅務條例》第 15(1)(a) 條? section 15(1)(a) of the Ordinance?	<input type="checkbox"/>	11	<input type="checkbox"/>
5.1.2	《稅務條例》第 15(1)(b) 條? section 15(1)(b) of the Ordinance?	<input type="checkbox"/>	12	<input type="checkbox"/>
5.1.3	《稅務條例》第 15(1)(ba) 條? section 15(1)(ba) of the Ordinance?	<input type="checkbox"/>	13	<input type="checkbox"/>
5.1.4	《稅務條例》第 15(1)(bb) 條? section 15(1)(bb) of the Ordinance?	<input type="checkbox"/>	14	<input type="checkbox"/>
	如你對上述問題 5.1.1 至 5.1.4 的答案皆屬否定, 請略過問題 5.2 至 5.6。 If all your answers to questions 5.1.1 to 5.1.4 above are negative, please skip questions 5.2 to 5.6.			
5.2	該頒發執照人(收款人)是否執照持有人(使用人)的一名相聯者(依《稅務條例》第 21A(3) 條所列定義)? Is the licensor (the recipient) an associate (as defined in section 21A(3) of the Inland Revenue Ordinance) of the licensee (the user)?	<input type="checkbox"/>	15	<input type="checkbox"/>
5.3	如問題 5.2 之答案屬是, 是否已按《稅務條例》第 21A(1)(a) 條規定(見附註 D 第 5 項)將 100% 的收入在第 2 部申報為應評稅利潤? If the answer to question 5.2 is yes, are 100% of the receipts returned as Assessable Profits in Part 2 in accordance with section 21A(1)(a) of the Inland Revenue Ordinance (See Item 5 of Note D)?	<input type="checkbox"/>	16	<input type="checkbox"/>
5.4	如問題 5.2 之答案屬是, 但卻按照《稅務條例》第 21A(1)(b) 條規定(見附註 D 第 5 項)在第 2 部的應評稅利潤中申報 30% 的收入, 請在下列空位上填寫理由說明沒有任何在香港經營行業、專業或業務的人士曾經於任何時間全部或部分擁有該項作上述付款的財產。 If the answer to question 5.2 is yes but 30% of the receipts are returned as Assessable Profits in Part 2 in accordance with section 21A(1)(b) of the Inland Revenue Ordinance (See Item 5 of Note D), state reasons (in the space below) for the view that no person carrying on a trade, profession or business in Hong Kong has at any time wholly or partly owned the property in respect of which the sums are paid. (如空位不夠應用, 請另紙填寫詳細資料。) (If space is insufficient, provide particulars on a separate sheet.)			
5.5	如在應評稅利潤中申報 30% 的收入及已獲局長預先確認, 請在此敘明本局的檔案號碼。 If 30% of the receipts are returned as Assessable Profits and confirmation has been obtained from the Commissioner under the advance ruling system, quote the Department's reference number here.			
5.6	如在應評稅利潤中申報 30% 的收入, 該名非居住於香港的人士是否想依據《稅務條例》第 49(1) 或 49(1A) 條所指定的有關避免雙重課稅安排, 申請將收入以較低的稅率來計算應繳稅款(見附註 D 第 6 項)? 如是的話, 請另紙提交附註 D 所要求的資料。 If 30% of the receipts are returned as Assessable Profits, state whether the non-resident person wants to claim the lower rate of tax for the receipts pursuant to the respective arrangement for avoidance of double taxation specified under section 49(1) or 49(1A) of the Inland Revenue Ordinance (See Item 6 of Note D)? If yes, submit the information as required in the Notes in separate sheet.	<input type="checkbox"/>	17	<input type="checkbox"/>
6.	在香港的代理人詳情 DETAILS OF AGENT IN HONG KONG	是 Yes		否 No
	如你為該非居住於香港的人士在香港的代理人, 請答覆下列各項問題:— If you are the non-resident person's agent in Hong Kong, please answer the following questions:—			
6.1	你是否該非居住於香港的人士在香港的唯一代理人? Are you the sole agent in Hong Kong?	<input type="checkbox"/>		<input type="checkbox"/>
6.2	你是否為須要負責壞帳的代理人? Are you a del credere agent?	<input type="checkbox"/>		<input type="checkbox"/>
6.3	你所收取的代理人酬金如何計算? On what basis is your remuneration as agent calculated?			

7.	非居住於香港的船舶擁有人的對等豁免待遇 (見附註 D 第 7 項) RECIPROCAL EXEMPTION FOR NON-RESIDENT SHIPOWNERS (See Item 7 of Note D)	是 Yes	否 No
7.1	如該非居住於香港的人士是一名船舶擁有人，請註明該人士所居住的地區： If the non-resident person is a shipowner, state the territory where the shipowner is a resident:		
7.2	問題 7.1 所註明的地區，根據其法律，是否豁免在該地區經營業務的香港船舶擁有人(依《稅務條例》第 23B(1) 條所列定義)的稅項，而有關稅項的性質與根據《稅務條例》第 4 部(即利得稅)的性質大致相同？ Whether the territory (as stated in question 7.1), under its laws, exempts a Hong Kong shipowner (as defined in section 23B(1) of the Inland Revenue Ordinance) carrying on business in that territory from a tax which is of substantially the same nature as the tax chargeable under Part 4, (i.e. Profits Tax) of the Ordinance?	<input type="checkbox"/> 18	<input type="checkbox"/>
7.3	如問題 7.2 的答案屬是，該非居住於香港的船舶擁有人是否想依據《稅務條例》第 23B(4A) 條申請該對等豁免待遇？ If the answer to question 7.2 is yes, state whether the non-resident shipowner wants to claim the reciprocal exemption under section 23B(4A)?	<input type="checkbox"/> 19	<input type="checkbox"/>
7.4	從稅務局網頁 (www.ird.gov.hk/c_pfr) 下載及以電子方式填報補充表格 (S5)，簽署及提交核對表。 Download supplementary form (S5) from Department's web site (www.ird.gov.hk/e_pfr) for electronic completion, sign and submit a Control List.	<input type="checkbox"/> 20	已上傳表格 S5 Form S5 uploaded

8. 獲授權代表
AUTHORIZED REPRESENTATIVE

(只適用於已委任代表的人士，你並非必須委任代表。)
(Complete only if you have appointed a representative. Such an appointment is **NOT** compulsory.)

本人現委任
I hereby authorize

of (地址) (Address)

為獲授權代表，負責代為處理一切稅務事宜。
to handle my tax affairs on my behalf.

如上述填寫的獲授權代表有別於先前所委任者，請在空格內加上「✓」號。
If the authorized representative shown here is different from that previously appointed, "✓" the box.

該代表的商業登記號碼及分行號碼，如有的話
The representative's Business Registration No. and Branch No., if any

該代表的參考號碼(見附註 D 第 8 項)
The representative's Reference No. (See Item 8 of Note D)

如上述填寫的參考號碼有別於你先前所填報予本局者，請在空格內加上「✓」號。
If the reference number shown here is different from that previously used, "✓" the box.
(獲授權代表應在所有與本局的通訊中註明此參考號碼。)
(The authorized representative should quote this reference number in all correspondence with the Department.)

9. 聲明書 (在任何情形下均須填寫。) (只在一個適當空格內加上「✓」號)
DECLARATION (To be completed in all cases.) ("✓" one appropriate box only)

21 現聲明就本人所知所信，以上每一項目，均已詳盡確實填報。
I declare that the foregoing particulars are in every respect fully and truly stated according to the best of my knowledge and belief.

22 本人..... (填寫獲聘用提交本表的服務提供者全名) (服務提供者)，現聲明：—

- (填寫納稅人全名) (納稅人) 已聘用服務提供者為或代納稅人提交本表；
- 服務提供者已取得並夾附納稅人的確認書 (IR1476)，述明盡納稅人所知所信，本表、任何所需補充表格及佐證文件內所填報的一切資料，均屬正確及完整；以及
- 服務提供者是按照納稅人提供的資料，或給予的指示，提交本表。

I, (State full name of the service provider being engaged to furnish this return) (the Service Provider), declare that:

- (State full name of the taxpayer) (the Taxpayer) has engaged the Service Provider to furnish this return for or on behalf of the Taxpayer;
- the Service Provider has obtained and attached a confirmation (IR1476) from the Taxpayer stating that the information contained in this return, any required supplementary forms and the supporting documents is correct and complete to the best of the Taxpayer's knowledge and belief; and
- this return is furnished in accordance with the information provided, or instructions given, by the Taxpayer to the Service Provider.

日期 Date

姓名 Name

地址 Address

簽署 **Signature**.....
(不存備足夠的業務紀錄，填報不確或違反其他規例可招致重罰—見附註第 B 及 C 節。)
(Heavy penalties may be incurred for failing to keep sufficient business records, making an incorrect return or committing other offences — See Sections B and C of the Notes.)

職位 **Designation**

樣本 Sample

請勿撕去此部分 DO NOT TEAR OFF THIS PART

File No. _____

Ass'tYr _____