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INLAND REVENUE DEPARTMENT  
TAX RETURN — INDIVIDUALS  
YEAR OF ASSESSMENT **2020/21**

Quote the file no. below in any communication

FILE NO. **6A1-G1234567 (N)**

**6A1**



**TIN 稅務編號: 001 023 2004**  
(For eTAX login only)

To **MR. LEE, TAI FU**  
RM 306 JUSTICE BUILDING  
NO 1 JUSTICE ROAD  
HK

李 大 富

Revenue Tower,  
5 Gloucester Road,  
Wan Chai, Hong Kong.  
G.P.O. Box 132,  
Hong Kong.  
Web site: [www.ird.gov.hk](http://www.ird.gov.hk)  
Tel. No.: **187 8022**

Please read and follow the Guide Book in completing this return.

Our website provides various tax information e.g. frequently asked questions; completion and filing of your tax return and tax computation program etc. They are available under <Tax Information - Individuals>.

If you or your spouse subsequently gets a HKIC, advise this Department of the HKIC number within 1 month.

As required by the Inland Revenue Ordinance, please complete and SIGN this return and submit it to the Department WITHIN 1 MONTH from the date of this Notice. If you were the sole proprietor of any unincorporated business(es) during the year, please submit it WITHIN 3 MONTHS from the date of this Notice. Submission by facsimile is not acceptable. A Guide to Tax Return - Individuals is available at [www.ird.gov.hk/bir60\\_guide](http://www.ird.gov.hk/bir60_guide). Please read and follow it carefully in completing this return. If applicable, the relevant sections of the Appendix and any required supplementary forms should also be completed and submitted together with this return. If space is insufficient, provide particulars on a separate sheet. If the criteria specified by the Commissioner are met, you may choose to submit the return in the form of an electronic record using GovHK. For details of the criteria and the extension allowed, visit [www.gov.hk/etax](http://www.gov.hk/etax).

Date: **3 May 2021**

Ms WONG KI-FONG  
Assistant Commissioner

**PART 1 PERSONAL PARTICULARS** (Please use BLOCK LETTERS)

(Please refer to page 1 of "Guide to Tax Return - Individuals")

(1) Name in English (Surname First) (State Mr / Mrs / Ms / Miss) **Mr LEE TAI FU** Name in Chinese **李 大 富** Hong Kong Identity Card No. # **G 1 2 3 4 5 6 7**

SPOUSE **Ms YU MEI YAN** **余 美 人** **G 2 4 6 8 0 1 2**

(2) If not a Hong Kong Identity Card holder, state below the nationality and passport number. Day-time contact tel. no. **2594 1000** Mobile phone no. **6 0 0 0 0 0 0 0**

(3) New Postal Address (Complete ONLY if different from that printed above) **G/F, 28 HEE LOK STREET, HK**

New Residential Address (Write 'As Above' if same as the New Postal Address as stated above) **10/F, FLAT A, 1 CHING CHING STREET, HK**

(4) Change of Marital Status (Complete ONLY if you have not informed the Department of the change of Marital Status before) Effective date of change [ day / month / year ] **0 1 0 8 2 0 2 0** (Enter '2' if Married, '3' if Living Apart, '4' if Divorced or '5' if Widowed) **2**

**PART 2 NOTIFICATION** ('✓' in box if 'Yes', leave blank if 'No') (Please refer to page 2 of "Guide to Tax Return - Individuals")

- (1) I have appointed an authorized representative. (If yes, please also complete Section 1 of the Appendix) Yes ☒ 4
- (2) I have obtained an advance ruling relating to this year of assessment. (If yes, please provide details of the relevant ruling on a separate sheet) Yes ☐ 5
- (3) I wish to claim relief under Double Taxation Arrangement(s). (If yes, please also complete Section 3 of the Appendix) Yes ☐ 6
- (4) I wish to receive CHINESE version of tax return (BIR60) in future. Yes ☐ 7

**PART 3 PROPERTY TAX** Did you have any SOLELY-OWNED properties which were let during the year? ('✓' in the appropriate box)

(Please refer to page 2 of "Guide to Tax Return - Individuals") No ☐ Go to Part 4 Yes ☒ Complete this part as appropriate and boxes 8, 9 and 10

Details of properties SOLELY OWNED by me and LET during the year (Do not include details of jointly owned or co-owned properties):

	Property 1	Property 2	
(1) Location	<b>2/F, FLAT D, 8 YAN YAN RD, H.K.</b>	<b>8/F, FLAT A, 123 YUN TSZ ST., KLN</b>	Total number of properties LET <b>2</b>
(2) Period of letting	<b>1.4.2020 TO 31.3.2021</b>	<b>1.4.2020 TO 31.3.2021</b>	
(3) Gross rental income	<b>\$ 1 2 0 , 0 0 0</b>	<b>\$ 1 8 0 , 0 0 0</b>	Total amount of rates paid by me and irrecoverable rent for ALL properties let <b>\$ 6 5 4 3</b>
(4) Deductions:			Total gross rental income less deductions of ALL properties let <b>\$ 2 9 3 4 5 7</b>
Rates paid by me	<b>\$ 2 , 5 4 3</b>	<b>\$ —</b>	
Irrecoverable rent	<b>\$ 4 , 0 0 0</b>	<b>\$ —</b>	
(5) Gross rental income less Deductions (i.e. item (3) minus item (4))	<b>\$ 1 1 3 , 4 5 7</b>	<b>\$ 1 8 0 , 0 0 0</b>	

**FOR OFFICIAL USE ONLY**

11 AN ☐ 12 SEE ☐ 13 ST DON ☐ 14 VHIS ☐ 15 PA DON ☐ 16 ENCL ☐ 17 ERCE ☐ 18 QAP ☐ 19 MI ☐ 20 HLI ☐ 21 HLI-N ☐ 22 TVC ☐ 23 ☐ 24 ☐ 25 ☐ 26 ☐

BIR60 (4/2020)

如需本表的中文版，請致電 (187 8022) 或傳真 (2877 1232) 與本局聯絡。Please contact this Department by phone (187 8022) or fax (2877 1232) for the Chinese version of this return.

If holding Hong Kong Identity Card (HKIC), fill in the HKIC number.

Complete Section 1 of Appendix to BIR60.

Exclude "\$", "¢" and "cents" when stating the amount in all boxes.

- Very important for you to inform this Department of your correct postal address.  
- If there is any change of postal address after filing your return, notify this Department immediately.

Complete this Section only if you have not informed this Department of the change of your marital status before.

Declare rental income from each solely-owned property separately.

Put down the gross amount of rent for the period of letting.

Restricted to rates (net of rates concession) you agreed to pay and paid by you and irrecoverable rent. Other items like Government rent, management fee, renovation or refurbishment expenses and utilities charges etc, are not deductible.

### Example

<b>Violet Co Ltd</b>	\$	\$
Salary (1.4.2020 to 30.6.2020)		60,000
Commission (1.4.2020 to 31.5.2020)		6,000
Remuneration received on termination of employment		
Salary (1.7.2020 to 15.7.2020)	10,000	
Leave Pay	5,000	
Long Service Payment under Employment Ordinance (\$20,000 x 2/3 x 12 years)	160,000	175,000
<b>Total</b>		<b>241,000</b>
Less: Long Service Payment (not subject to tax)		160,000
<b>Assessable Income</b>		<b>81,000</b>

### Example

<b>Good Harvest Co</b>	\$
Salary (1.11.2020 to 31.3.2021)	150,000
Commission	120,000
Bonus	90,000
<b>Assessable Income</b>	<b>360,000</b>

- Do not put down spouse's income in your return.
- Do not report salaries drawn from sole proprietorship and / or partnership businesses owned by you and / or your spouse in this box. These salaries represent drawings from business profits.

Report the gross amount before deducting your mandatory contributions to MPF/ORSO scheme.

Refer to "Assessable Income" in the above examples.

Refer to "Commission" in the above examples.  
This amount should be included in the "Grand total" income of \$441,000.

If apply for exemption of income, refer to IRD website [www.ird.gov.hk](http://www.ird.gov.hk)  
Tax information > Individuals > Application for Full / Partial Exemption of Income or Claim for Tax Credit under Salaries Tax.

Refer to page 4 of "Guide to Tax Return - Individuals" for different scenarios.

Must be a donation of money.  
Must not be less than \$100.  
Must be donated to tax-exempt charities.  
Amount deductible restricted to 35% of assessable income after allowable expenses and depreciation allowances.

- Enter the actual amount of mandatory contributions  
- Maximum deduction is \$18,000

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

#### PART 4 SALARIES TAX

Did you have any income chargeable to Salaries Tax during the year? (✓ in the appropriate boxes in this part)  
No ☐ Go to Part 5 Yes ☒ Complete this part as appropriate. Box 27 must be completed.

##### 4.1 INCOME

accrued to me during the year (report amount before deducting your mandatory contributions to recognized retirement schemes and exclude amount reported in Part 4.2)

(1) Name of employer	Capacity employed	Period	Total amount (\$)
(a) VIOLET CO. LTD	Sale Representative	1.4.2020 to 15.7.2020	81,000
(b) —	Unemployed	16.7.2020 to 31.10.2020	—
(c) GOOD HARVEST CO.	Senior Sale Representative	1.11.2020 to 31.3.2021	360,000
Pension			
<b>Grand total (Including the income items in boxes 28, 29 and 30 below)</b>			<b>441,000</b>

(i) share option gain (ii) lump sum payments (received on retirement / termination of employment contracts, deferred pay or arrears of pay.) (iii) commission income

\$	28	\$	29	\$	30
				126,000	

(2) Amount to be excluded from the grand total by reason of relating back of the amount in box 29 and / or exemption of income

(Must also complete Section(s) 2 and / or 4 of the Appendix if the above item (2) is applicable.)

(3) I received income from a non-Hong Kong company for my employment or services rendered in Hong Kong. No ☒ Yes ☐

(4) My employer(s) paid Salaries Tax for me. No ☒ Yes ☐

##### 4.2 PLACE OF RESIDENCE PROVIDED by each employer or associated corporation during the year

Address	Nature (e.g. house, flat, serviced apartment, no. of rooms in hotel, etc.)	Period provided	Name of my EMPLOYER or ASSOCIATED CORPORATION providing residence
Rent paid by my EMPLOYER or ASSOCIATED CORPORATION to landlord (\$)	Rent paid by ME to landlord (\$)	Rent refunded to ME by my EMPLOYER or ASSOCIATED CORPORATION (\$)	Rent paid by ME to my EMPLOYER or ASSOCIATED CORPORATION (\$)
			Rateable value, if elected (\$)
<b>Total value of ALL places of residence provided \$</b>			

##### 4.3 DEDUCTIONS (Documentary evidence need NOT be submitted but should be retained for future examination.)

(1) Outgoings and expenses Particulars	\$
(2) Expenses of self-education paid for prescribed courses / examination fees paid to specified education providers or associations	31,000
(3) Approved charitable donations	6,000
(4) Mandatory contributions to recognized retirement schemes in the capacity of an employee	1,005

##### 4.4 ELECTION FOR JOINT ASSESSMENT

You and your spouse may elect for joint assessment if both of you have income assessable to Salaries Tax and either of your income (after deductions) is less than your individual allowances.

I and my spouse wish to elect for joint assessment under Salaries Tax if it would reduce our aggregate Salaries Tax liability. Yes ☒ No ☐

#### PART 5 PROFITS TAX

Did you have any sole proprietorship businesses (with / without business activities) during the year? (✓ in the appropriate boxes in this part)  
No ☐ Go to Part 7 Yes ☒ Complete items (1) to (12) in respect of each business. If any item from (3) to (9) is not applicable, state '0'. Complete Part 6 if applicable.

Details of sole proprietorship businesses owned by me during the year:

(1) Name of business	(1) Tai Fu Co.	(2)
(2) Business Registration Number	23456789	40
(3) Gross income (including turnover and other income)	254,000	41
If gross income is over \$2,000,000, attach financial statements/accounts.		
(4) Turnover	248,000	42
(5) Gross profit / (loss)	36,000	43
(6) Net profit / (loss) per accounts	24,000	44
(7) Assessable profits / (Adjusted losses) before charitable donations	21,000	45
(8) Approved charitable donations	0	46
(9) Mandatory contributions to Mandatory Provident Fund Scheme in the capacity of a self-employed person (already deducted from assessable profits / (adjusted losses) in item (7) above)	7,950	47
(10) This business is chargeable at two-tiered rates. (For a business with connected entities, no other connected entity elects two-tiered rates.) If yes and the business had connected entities, complete Section 5 of the Appendix	Yes <input checked="" type="checkbox"/>	48
(11) Had transactions for / with non-resident persons. If yes, complete Section 6 of the Appendix	Yes <input type="checkbox"/>	49
(12) Had deduction claims for expenditure on research and development, environmental protection facilities / intellectual properties. If yes, complete Section 7 of the Appendix	Yes <input type="checkbox"/>	50

The maximum deduction is \$18,000. As LEE Tai Fu has claimed deduction of \$10,050 under Part 4 (Salaries Tax), he can only claim the remaining balance of \$7,950 under this Part.

For no other connected entities elects two-tiered rates, the profits tax for Tai Fu Co. is calculated with the first \$2 million of assessable profits at tax rate of 7.5% and the profits above that amount will continue to be subject to tax rate of 15%.  
If the business has connected entities, complete section 5 of the Appendix.

### Example

- Turnover	\$2,480,000
Add: Sales of 2 machines	50,000
Bank interest income	10,000
<b>GROSS INCOME</b>	<b>\$2,540,000</b>

- Must attach accounts of Tai Fu Co because gross income exceeds \$2,000,000.

Grand total should include income reported in boxes 28, 29 and 30.

- Put down the amount of actual expenses.  
- Maximum deduction is \$100,000.  
- Must exclude any amount which has been/will be reimbursed by the Employer or the Government.

- Spouse has to sign in Part 12 to indicate agreement.  
- If spouse does not have any salaries income, tick box 115 instead of box 39.

- Only sole proprietorship business needs to be reported.  
- DO NOT include details of partnership business.  
- Can use Form IR957A to calculate the assessable profits/adjusted losses.







- LEE Tai Fu has child born on 1 April 2021 to the date of completion of tax return, he can provide details of the new born child in Part 11.2. IRD will grant child allowance and additional child allowance for the new born child when computing 2021/22 provisional tax. If the child is born after the submission of the return, LEE Tai Fu can apply for holding over of provisional tax upon receipt of the notice of assessment.

- Though LEE Tai Kwai is over 18 years old, he is below 25 years old and is receiving full time education during the year. Either his brother LEE Tai Fu or his parents can claim the allowance.
- LEE Tai Fu has to put down the names & HKIC No. of the parents of LEE Tai Kwai in part 11.2(6).

Taxpayer claiming Married Person's Allowance must complete box 115 or 116.

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

#### PART 11 ALLOWANCES AND ELDERLY RESIDENTIAL CARE EXPENSES (✓ in the appropriate boxes in this part)

This part is applicable only if you had income chargeable to Salaries Tax during the year or if you elect for Personal Assessment.

(Please refer to page 11 and 12 of

"Guide to Tax Return - Individuals")

##### 11.1 MARRIED PERSON'S ALLOWANCE AND PERSONAL DISABILITY ALLOWANCE

- (1) My spouse had income chargeable to Salaries Tax during the year. Yes ☒ No ☐ 115
- (2) I was living apart from my spouse who did not have any income chargeable to Salaries Tax during the year. I have paid maintenance fees of \$  for his / her support during the year. Yes ☐ No ☐ 116
- (3) I wish to claim disabled dependant allowance in respect of my spouse who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. Yes ☐ No ☐ 117
- (4) I wish to claim personal disability allowance and I was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. Yes ☐ No ☐ 118

##### 11.2 CHILD ALLOWANCE AND DEPENDENT BROTHER OR SISTER ALLOWANCE (The child/brother/sister must be unmarried)

For married taxpayers, all child allowances are to be claimed by the nominated spouse.

- |  | First                        | Second                       | Third                        |
|--|------------------------------|------------------------------|------------------------------|
| (1) Name   | LEE HO OI                    | LEE TAI KWAI                 |                              |
| (2) Relationship (Enter '1' for child; or '2' for your brother / sister; or '3' for your spouse's brother / sister)  | 1                            | 2                            |                              |
| (3) Date of birth  | 2 2 0 4 2 0 2 1              | 2 5 0 4 1 9 9 5              |                              |
| (4) Enter '1' if age of or over 18 but under 25 and receiving full time education during the year; or '2' if age of or over 18 and incapacitated for work with disability during the year. |                              | 1                            |                              |
| (5) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.    | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| (6) Particulars of the parents of the dependent brother / sister:  |                              |                              |                              |
| Name of Father   | LEE HO                       |                              |                              |
| Hong Kong Identity Card Number   | B 1 3 4 7 8 9 (5)            |                              |                              |
| Name of Mother   | CHAN SUK                     |                              |                              |
| Hong Kong Identity Card Number   | B 6 5 8 4 5 5 (A)            |                              |                              |

##### 11.3 SINGLE PARENT ALLOWANCE Applicable only if throughout the year you were single, divorced, widowed or married but living apart from your spouse.

I had the sole or predominant care of my child / children mentioned in Part 11.2 above during the year. (Enter '1' for full year; or '2' for part of a year) ☐ 133

##### 11.4 DEPENDENT PARENT AND DEPENDENT GRANDPARENT ALLOWANCE AND ELDERLY RESIDENTIAL CARE EXPENSES

- |   | Dependant 1   | Dependant 2   | Dependant 3   |
|---|---|---|---|
| (1) Name  | LEE HO  | CHAN SUK  | WU YUK  |
| (2) Hong Kong Identity Card Number  | B 1 3 4 7 8 9 (5)   | B 6 5 8 4 5 5 (A)   | A 0 1 0 2 0 3 (8)   |
| (3) Date of birth (enter month and year only)   | 0 1 1 9 6 1   | 0 3 1 9 6 2   | 0 8 1 9 3 6   |
| (4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent)   | 1   | 1   | 2   |
| (5) Claim for Dependent Parent / Grandparent Allowance:   |   |   |   |
| (i) The dependant was ordinarily resident in Hong Kong during the year.   | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> |
| (ii) The dependant resided with me continuously during the year without paying full cost. (Enter '1' for full year; or '2' for at least 6 months) OR + I / my spouse contributed not less than \$12,000 in money towards the dependant's maintenance during the year. | 2   | 2   |   |
| (6) Claim for deduction for Elderly Residential Care Expenses:  |   |   |   |
| (i) Name of residential care home at which the dependant resided  |   |   | Fook Lok Old Age Home   |
| (ii) Residential care expenses paid by me / my spouse to the residential care home above during the year  | \$ <input type="text"/>   | \$ <input type="text"/>   | \$ 5 0 0 0 0  |
| (7) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.   | Yes <input type="checkbox"/>  | Yes <input type="checkbox"/>  | Yes <input type="checkbox"/>  |

##### PART 12 DECLARATION

I declare that the information given in this return, its Appendix (if applicable), any required supplementary forms and other documents attached is true, correct and complete.

Date 21-5-2021

Signature

IF YOU WERE MARRIED FOR ALL OR PART OF THE YEAR AND  
(1) HAVE ELECTED FOR JOINT ASSESSMENT (in Part 4.4) / PERSONAL ASSESSMENT JOINTLY WITH YOUR SPOUSE (in Part 7), OR  
(2) HAVE BEEN NOMINATED BY YOUR SPOUSE TO CLAIM HOME LOAN INTEREST DEDUCTION (in Part 8.3),  
YOUR SPOUSE MUST SIGN HERE TO INDICATE AGREEMENT.

Spouse's Signature

[ Heavy penalties may be incurred for making an incorrect return or committing other offences - See Part 12 of the Guide ]

Child allowance in respect of all the children must be claimed either by LEE Tai Fu or YU Mei Yan.

- The name & HKIC No. of the dependant must be provided

- The month and year of birth should be completed so as to ascertain if the dependant is 55 years old or over.

- Must declare whether the dependant was ordinarily resident in HK.

- To qualify for the allowance, the dependant must be ordinarily resident in HK. Please refer to Guide to Tax Return - Individuals, Part 11.4.

- As LEE Ho reached the age of 60 during the year of assessment 2020/21, LEE Tai Fu will be granted Dependent Parent Allowance of \$50,000.
- CHAN Suk reached the age of 55 but below 60, hence LEE Tai Fu will be granted Dependent Parent Allowance of \$25,000.
- Full allowance will be granted in respect of CHAN Suk when computing the 2021/22 provisional tax.

Reference materials for year of assessment 2020/21

(Parent)	born before 1/4/1961	age 60 or over
(Parent)	born before 1/4/1966	age 55 or over
(Child/brother or sister)	born after 1/4/2002	age 18 or below
(Child/brother or sister)	born after 1/4/1995	age 25 or below

Remember to sign here.

- Only the net amount paid is deductible for tax purpose.
- The maximum allowable amount is \$100,000.
- The amount claimed should be net of any assistance received from the Social Welfare Department or from any other person / organisation.

*This Appendix forms part of the Tax Return - Individuals (BIR60) and should be signed and submitted together with the tax return. If none of the sections in the Appendix is applicable, it is NOT necessary to send it back. If space is insufficient, provide additional information on a separate sheet.*

Your File No. : 6 **A 1** **G 1 2 3 4 5 6 7** Year of Assessment : **2020 / 21**  
 [Please complete as printed on page 1 of BIR60]

This Department will communicate with your representative regarding your tax affairs.

**Section 1 AUTHORIZED REPRESENTATIVE** (Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)

I hereby authorize **CHAN TAI MAN & CO.** (If different from the one previously appointed, insert '✓' in the box. ☒)  
 of (Address) **Rm 118, Kwong Ming Comm Bldg, 3 Kwong Ming Road, HK** to handle my tax affairs on my behalf.

The representative's Business Registration Number and Branch Number, if any **0 1 2 3 4 2 3 4**

The representative's Reference Number (If different from the one previously used, insert '✓' in the box. ☐) **L 1 3 8 8**

**Section 2 APPLICATION FOR A LUMP SUM INCLUDED UNDER PART 4.1 OF BIR60 TO BE RELATED BACK**

Name of employer	Nature of payment	Amount (\$)	Period to which payment relates	Date received Day / Month / Year	Amount to be related back to previous year(s) (\$)

**Section 3 RELIEF CLAIMED UNDER DOUBLE TAXATION ARRANGEMENT(S)**  
 This section is only applicable if you are a person who is resident for tax purposes in Hong Kong (Hong Kong resident person).  
 Were you a Hong Kong resident person during the year? ('✓' in the appropriate box) **No** ☐ **Yes** ☐  
 (Documentary evidence of tax payable and detailed computation of amounts for which relief sought must be submitted with the return.)

Income nature	Country / Territory	Payer's name and address	Income to be relieved (\$)	Tax payable (\$)
Employment				
Royalties				
Others (Specify)				

**Section 4 APPLICATION FOR FULL / PARTIAL EXEMPTION OF INCOME INCLUDED UNDER PART 4.1 OF BIR60**  
 For a year of assessment beginning on or after 1/4/2018, section 8(1A)(c) does not apply to income derived by a person from services rendered in a territory which has made double taxation arrangement with Hong Kong. If you were a Hong Kong resident person during the year and derived income from services rendered in such a territory, you may claim relief by way of tax credit in Section 3.  
 (Documentary evidence, e.g. copies of the tax receipts, full itinerary of dates in Hong Kong and outside Hong Kong, must be submitted with the return.)

Grounds for exemption	Name of employer	Gross income from employer (\$)	Income to be excluded (\$)	Days in Hong Kong
Non-Hong Kong employment				
All services rendered outside Hong Kong				
Tax paid outside Hong Kong				
Seafarer / Air Crew				This year <input type="text"/> Last year <input type="text"/>
Others (Specify)				

**Section 5 CONNECTED ENTITIES OF THE BUSINESS THAT IS CHARGEABLE AT TWO-TIERED PROFITS TAX RATES**

Business Registration Number of the business chargeable at two-tiered profits tax rates

State the number of connected entities

Please download supplementary form SP1 from Department's web site ([www.ird.gov.hk/soleprop\\_e](http://www.ird.gov.hk/soleprop_e)) for completion.

**Section 6 NOTIFICATION OF TRANSACTIONS FOR / WITH NON-RESIDENT PERSONS**  
 (If you had more than 1 business transacted for / with non-resident persons, please report on a separate sheet.)

Business Registration Number of the business involved

During the basis period, did you:

(1) receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong? **No** ☐ **Yes** ☐

(2) pay or accrue any fees to a non-resident person in respect of professional services rendered, wholly or partly, in Hong Kong? **No** ☐ **Yes** ☐

If yes, state the full amount of fees paid or accrued. \$

If your sole proprietorship business stated in Part 5 of the Tax Return is chargeable at 2-tiered rates, and that business has connected entities, complete this section and Supplementary Form SP1



The Chinese version of this Appendix and/or hardcopy of the Guide to Tax Return - Individuals may be obtained by contacting this Department by phone (187 8022) or fax (2877 1232).

Remember  
to sign here

**SP1****SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS****- PERSON ELECTING FOR TWO-TIERED PROFITS TAX RATES**

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business elects to be chargeable at the two-tiered rates and the business had connected entities carrying on a trade, profession or business in Hong Kong for the subject year, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return (Note 1).

File No. 6   -         Business Registration No.        Year of Assessment Name of Business **SECTION 1 CONNECTED ENTITIES** (Note 2)

Complete list of connected entities carrying on a trade, profession or business in Hong Kong for the subject year:

<u>Business Registration Number</u>	<u>Name of Connected Entities</u>
<input type="text"/>	<input type="text"/>

X

Add 1 record

Add 10 records

Delete record(s) from

to

**SECTION 2 DECLARATION AND SIGNATURE** (Note 3)

I declare that:-

- (a) no other connected entities elect for the two-tiered rates;
- (b) the list of connected entities provided in section 1 is complete; and
- (c) to the best of my knowledge and belief all the particulars contained in this form are true, correct and complete.

Date  Name  Signature

## **NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP1**

1. You can refer to the Department's web site ([www.ird.gov.hk/eng/faq/2tr.htm](http://www.ird.gov.hk/eng/faq/2tr.htm)) for details of the two-tiered rates regime.
2. "Connected entity" refers to an entity as defined in section 14AAB of the Inland Revenue Ordinance (Cap. 112). You can refer to the Department's web site ([www.ird.gov.hk/eng/faq/2trexample\\_ce.htm](http://www.ird.gov.hk/eng/faq/2trexample_ce.htm)) for illustrative examples.
3. This supplementary form must be signed by the same person signing the tax return.



**SP2****SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS  
- EXPENDITURE ON RESEARCH & DEVELOPMENT ("R&D")**

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business incurred R&D expenditure, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.



File No. 6   -

Business Registration No.

Year of Assessment

Name of Business

Hong Kong Standard Industrial Classification Code (Note 1)

<b>SECTION 1 R&amp;D EXPENDITURE</b>		HK\$
1.1	Type A expenditure (Note 2) (also complete Table 1 on page 2)	
1.2	Type B expenditure (Note 3) (also complete Table 1 on page 2)	
<b>SECTION 2 TRADING RECEIPTS / SALE PROCEEDS FROM INTELLECTUAL PROPERTY RIGHTS GENERATED FROM R&amp;D ACTIVITIES</b>		HK\$
2.1	Royalties from intellectual property rights generated from R&D activities (also complete Table 2 on page 2)	
2.2	Proceeds from sale of intellectual property rights generated from R&D activities (also complete Table 2 on page 2)	





**SECTION 3 DECLARATION AND SIGNATURE (Note 4)**

I declare that:-

- (a) rights generated from R&D activities are fully vested in the taxpayer;
- (b) the R&D activity was not undertaken for another person;
- (c) the R&D expenditure was not met directly or indirectly by another person;
- (d) the R&D expenditure was not incurred under an arrangement with a main purpose of obtaining a deduction or a greater deduction not entitled; and
- (e) to the best of my knowledge and belief all the particulars contained in this form, including Tables 1 and 2 on page 2, are true, correct and complete.







Date \_\_\_\_\_ Name \_\_\_\_\_ Signature \_\_\_\_\_

**TABLE 1 R&D EXPENDITURE**

1(a)	1(b)	Type A expenditure					Type B expenditure			
		In-house R&D activity		Outsourced R&D activity			In-house R&D activity		Outsourced R&D activity	
		In Hong Kong	Outside Hong Kong	In Hong Kong	Outside Hong Kong	1(g)	1(h)	1(i)	1(j)	1(k)
		1(c)	1(d)	1(e)	1(f)					
Project name	R&D category (Note 5)	Amount (Note 6)  HK\$	Amount (Note 7)  HK\$	Amount (Note 8)  HK\$	Amount (Note 9)  HK\$	R&D institution (Note 10)	Expenditure on employees (Note 11)  HK\$	Expenditure on consumable items (Note 12)  HK\$	Amount (Note 13)  HK\$	Designated local research institution (Note 14)
										
										
										
										
Sub-total										

If the code in column 1(g) is N001 or N002, provide the name of the R&D institution:

**TABLE 2 TRADING RECEIPTS/ SALE PROCEEDS FROM INTELLECTUAL PROPERTY RIGHTS GENERATED FROM R&D ACTIVITIES**

2(a)	2(b)	2(c)	2(d)
Short description of intellectual property right	Intellectual property right (Note 15)	Income nature (Note 16)	Amount HK\$
			
			
			

If the code in column 2(b) is IP8, state the nature of the intellectual property right:



## NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP2

1. State the 6-digit industry code of the Hong Kong Standard Industrial Classification (version 2) maintained by the Census and Statistics Department ("C&SD") for the principal business activity. For the index of industry codes, please refer to C&SD's web site ([www.censtatd.gov.hk](http://www.censtatd.gov.hk)). If the business has no activity during the basis period, state "000000" as the industry code.
2. Type A expenditure is an R&D expenditure other than a Type B expenditure and includes an interim Type A expenditure. For further details, see sections 6 and 8 of Schedule 45 to the Inland Revenue Ordinance (Cap. 112) ("IRO"). The figure in section 1.1 should be equal to the sum of the subtotals in columns 1(c), 1(d), 1(e) and 1(f) in Table 1.
3. Type B expenditure is an R&D expenditure falling within any of the following descriptions:
  - (a) a payment to a designated local research institution for a qualifying R&D activity related to your trade, profession or business;
  - (b) a payment to a designated local research institution which has, as an object, the undertaking of a qualifying R&D activity related to the class of trade, profession or business to which your trade, profession or business belongs, where the payment is used for pursuing that object;
  - (c) a qualifying expenditure related to your trade, professional or business.

Interim Type B expenditures and payments made to a local institution within 6 months prior to its being designated as a designated local research institution are also included. For further details, see section 10 of Schedule 45 to the IRO.

The figure in section 1.2 should be equal to the sum of the subtotals in columns 1(h), 1(i) and 1(j) in Table 1.

4. This supplementary form must be signed by the same person signing the tax return.
5. For each project, ONLY ONE R&D category should be selected from the table below. For example, if R&D category is Mathematics, fill in "1.1".

Code	R&D category
1.1	Mathematics
1.2	Computer and information sciences
1.3	Physical sciences
1.4	Chemical sciences
1.5	Earth and related environmental sciences
1.6	Biological sciences
1.7	Other natural sciences
2.1	Civil engineering
2.2	Electrical engineering, electronic engineering, information engineering
2.3	Mechanical engineering
2.4	Chemical engineering
2.5	Materials engineering
2.6	Medical engineering
2.7	Environmental engineering
2.8	Environmental biotechnology

Code	R&D category
2.9	Industrial biotechnology
2.10	Nano-technology
2.11	Other engineering and technologies
3.1	Basic medicine
3.2	Clinical medicine
3.3	Health sciences
3.4	Health biotechnology
3.5	Other medical sciences
4.1	Agriculture, forestry, and fisheries
4.2	Animal and dairy science
4.3	Veterinary science
4.4	Agricultural biotechnology
4.5	Other agricultural sciences
5.1	Feasibility study
5.2	Market, business or management research

6. Total amount of Type A expenditures for in-house R&D activities or qualifying R&D activities carried on in Hong Kong (e.g. capital expenditures on plant or machinery, fees paid to independent contractors for expert advice, etc).
7. Total amount of Type A expenditures for in-house R&D activities carried on outside Hong Kong.
8. Total amount of payments made to an R&D institution for an R&D activity carried on in Hong Kong.

9. Total amount of payments made to an R&D institution for an R&D activity carried on outside Hong Kong.
10. (a) If the R&D institution is a designated local research institution, fill in the code of the institution as listed in the web site of Innovation and Technology Commission ("ITC") ([www.itc.gov.hk/en/fund\\_app/dlri/list.html](http://www.itc.gov.hk/en/fund_app/dlri/list.html)). For example, if the R&D institution is The University of Hong Kong, fill in "D001".  
  
(b) If the R&D institution is not a designated local research institution,  
 (i) fill in code "N001" for a local university or college and provide its name.  
 (ii) fill in code "N002" for a university or college outside Hong Kong and provide its name.
11. Total amount of expenditures in relation to the employees engaged directly and actively in a qualifying R&D activity. For further details, see section 12 of Schedule 45 to the IRO. Fill in the actual amount incurred.
12. Total amount of expenditures on the consumable items used directly in a qualifying R&D activity. For further details, see section 12 of Schedule 45 to the IRO. Fill in the actual amount incurred.
13. Total amount of payments made to a designated local research institution for a qualifying R&D activity. Fill in the actual amount paid.
14. Select and fill in the code of the institution as listed in ITC's web site ([www.itc.gov.hk/en/fund\\_app/dlri/list.html](http://www.itc.gov.hk/en/fund_app/dlri/list.html)).
15. Select an appropriate type of intellectual property right from the table below and fill in the code. For example, if the intellectual property right generated from the R&D activities is a patent, fill in "IP1". In case code "IP8" is selected, also state the nature of the intellectual property right involved.

Code	Nature
IP1	Patent
IP2	Right to any know-how
IP3	Copyright material
IP4	Layout-design (topography) of an integrated circuit
IP5	Plant variety right
IP6	Design
IP7	Secret process or formula
IP8	Others

16. Select an appropriate type of income from the table below and fill in the code. For example, if the nature of income is royalties, fill in "R1".

Code	Nature
R1	Royalties
R2	Proceeds of sale of rights generated from the R&D activities



SP3

# SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS - DEDUCTION FOR EXPENDITURE ON ENERGY EFFICIENT BUILDING INSTALLATION (EEBI)

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business wishes to claim deduction for expenditure incurred on EEBI under the Hong Kong Energy Efficiency Registration Scheme for Buildings (HKEERSB) administered by the Electrical and Mechanical Services Department (EMSD), you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.



File No. 6   -

Business Registration No.

Year of Assessment

Name of Business

SECTION 1 EEBI EXPENDITURE RELATING TO:		HK\$
1.1	EEBI registered under the HKEERSB (also complete section 3 and Table 1 on page 2)	
1.2	Application for registration of EEBI under the HKEERSB being processed by the EMSD (also complete section 2, section 3 and Table 2 on page 2) (Note 1)	
1.3	Application for registration of EEBI under the HKEERSB not yet been made (also complete section 2, section 3 and Table 3 on page 3) (Note 1)	
1.4	Total	

## SECTION 2 UNDERTAKING (tick the appropriate box)

- ☐ We have applied for registration of the EEBI(s) in Table 2 under the HKEERSB and the application is being processed by the EMSD. We undertake to:
- 2.1 take all reasonable steps to complete the registration;
  - 2.2 inform the Department of the effective date and number of the HKEERSB certificate, once available; and
  - 2.3 notify the Department within **14 days** if the application is ceased, withdrawn or refused by the EMSD.
- ☐ We have not applied for registration of the EEBI(s) in Table 3 under the HKEERSB for the reason(s) stated therein. We undertake to:
- 2.4 apply for the registration once the BEAS certificate (Note 2) is obtained and/or the other issue(s) stated in Table 3 are resolved;
  - 2.5 take all reasonable steps to proceed with and complete the application;
  - 2.6 inform the Department of the date of application, EMSD's reference number, effective date and number of the HKEERSB certificate, once available; and
  - 2.7 notify the Department within **14 days** if the application is ceased, withdrawn or refused by the EMSD.

## SECTION 3 DECLARATION (Note 3)

I declare that to the best of my knowledge and belief all the particulars contained in this form, including Table 1, 2 or 3 on pages 2 and 3, are true, correct and complete.

Date \_\_\_\_\_ Name \_\_\_\_\_ Signature \_\_\_\_\_

**TABLE 1 EEBI REGISTERED UNDER THE HKEERSB**

Details of EEBI					HKEERSB certificate issued		
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Effective date	Certificate number
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
Total							

**TABLE 2 APPLICATION FOR REGISTRATION OF EEBI UNDER THE HKEERSB BEING PROCESSED BY THE EMSD**

Details of EEBI					Application being processed by the EMSD			
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Date of application	EMSD's reference number	Anticipated date of registration
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
Total								



**TABLE 3 APPLICATION FOR REGISTRATION OF EEBI UNDER THE HKEERSB NOT YET BEEN MADE**

Details of EEBI					Reason(s) for having not applied for the registration						
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Type of standard (Note 7)	Date of application	Anticipated date of application	Provisional rating (if available)	Anticipated issue date of certificate	Others (Please specify)
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>					
	<input type="text"/>		<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4		<input type="text"/>					
	<input type="text"/>		<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>					
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4		<input type="text"/>					
	<input type="text"/>		<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>					
	<input type="text"/>		<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4		<input type="text"/>					
	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>					
	<input type="text"/>		<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4		<input type="text"/>					
	<input type="text"/>		<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2		<input type="text"/>					
Total											

### NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP3

1. For those EEBIs which have not yet been registered under the HKEERSB, a taxpayer may claim deduction for the relevant capital expenditure incurred in the year of assessment if all the required information in this supplementary form, including Table 2 or 3, are provided.
2. “BEAS certificate” refers to a certificate issued for the building/premises installed with EEBI(s) showing their compliance with the assessment standards under the building environmental assessment system.
3. This supplementary form must be signed by the same person signing the tax return.
4. Select and fill in the code(s) of the most appropriate type(s) of building (up to a maximum of 2) as listed in the table below.

Code	Type of building
3.1	Office
3.2	Residential
3.3	Industrial
3.4	Hotel
3.5	Shopping complex
3.6	Education
3.7	Indoor sports complex
3.8	Others (Please specify)

5. Select and fill in the code of ONE category as listed in the table below.

Code	Category
4.1	New building – Under construction
4.2	New building – Construction completed
4.3	Existing building
4.4	Retrofitting works

6. Select and fill in the code(s) of the type(s) of EEBI as listed in the table below.

Code	Type of EEBI
5.1	Lighting installation
5.2	Air-conditioning installation
5.3	Electrical installation
5.4	Lift and escalator installations

7. Select and fill in the code and the required details of ONE type of standard as listed in the table below.

Code	Type of standard
	BEAM Plus Standard (Note 8) –
6.1	New Buildings Version ____ (Please specify)
6.2	Existing Buildings Version ____ (Please specify) (Comprehensive/Selective) (Please specify)
6.3	Interiors Version ____ (Please specify)
6.4	Other standard (Note 9) (Please specify)

8. “BEAM Plus” refers to the BEAM Plus Assessment System managed by the Hong Kong Green Building Council.
9. “Other standard” refers to other internationally recognized building environmental assessment systems that include but not limited to:
  - (a) the United States Green Building Council’s Leadership in Energy and Environmental Design for Building Design and Construction, Interior Design and Construction, or Building Operations and Maintenance; and
  - (b) China’s GB/T 50378 – Assessment Standard for Green Building or T/CBDA2 – Assessment Standard for Green Interior Decoration.