



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
IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

檔案號碼
FILE NO.

致
To

香港灣仔告士打道 5 號
稅務大樓
香港郵政總局郵箱 132 號
Revenue Tower,
5 Gloucester Road,
Wan Chai, Hong Kong.
G.P.O. Box 132, Hong Kong.
網址 Web site:
www.ird.gov.hk
電話 Tel. No.:

樣本

SAMPLE

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 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 form 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

本報稅表所有部分 / 欄必須填寫, 並連同與本報稅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。

All sections / boxes of the form **MUST** be completed and 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.

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 (未扣除承前虧損): 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.)			

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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. I.R. 10C/1264 issued on _____

I.R. 849 / on-line update for: B. Name B. Add. Cess. Owner

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 3 所要求的資料。 If yes, submit the information as detailed in Note 3 on a separate sheet.	<input type="checkbox"/> 3	<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?		

(請在適當空格內加上「✓」號)
("✓" the appropriate box(es))

5.	知識產權的使用 USE 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 4)： 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 Note 4) :		
5.1.1	《稅務條例》第 15(1)(a) 條？ section 15(1)(a) of the Ordinance?	<input type="checkbox"/> 4	<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"/> 5	<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"/> 6	<input type="checkbox"/>
	如你對上述問題 5.1.1 至 5.1.3 的答案皆屬否定，請略過問題 5.2 至 5.5。 If all your answers to questions 5.1.1 to 5.1.3 above are negative, please skip questions 5.2 to 5.5.		
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) 條所定義) of the licensee (the user)?	<input type="checkbox"/> 7	<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 5) 將 100% 的收入在第 2 部中申報為應評稅利潤？ 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 Note 5)?	<input type="checkbox"/> 8	<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 5) 在第 2 部的應評稅利潤中申報 30% 的收入(在 2003 年 4 月 1 日前收取或應算者，則為 10%)，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 (10% if received or accrued before 1.4.2003) are returned as Assessable Profits in Part 2 in accordance with section 21A(1)(b) of the Inland Revenue Ordinance (See Note 5), 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(在 2003 年 4 月 1 日前收取或應算者，則為 10%) 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 (10% if received or accrued before 1.4.2003) 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.		

(請在適當空格內加上「✓」號)
("✓" the appropriate box(es))

6.	非居住於香港的船舶擁有人的對等豁免待遇(見附註 6) RECIPROCAL EXEMPTION FOR NON-RESIDENT SHIPOWNERS (See Note 6)	是 Yes	否 No
6.1	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:		
6.2	問題 6.1 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) 條所定義)的稅項，而有關稅項的性質與根據《稅務條例》第 IV 部(即利得稅)的性質大致相同？ Whether the territory (as stated in question 6.1), 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 IV, (i.e. Profits Tax) of the Ordinance?	<input type="checkbox"/> 9	<input type="checkbox"/>
6.3	如問題 6.2 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 6.2 is yes, state whether the non-resident shipowner wants to claim the reciprocal exemption under section 23B(4A)?	<input type="checkbox"/> 10	<input type="checkbox"/>

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(請在適當空格內加上「✓」號)
("✓" the appropriate box(es))

7.	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:—		
7.1	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"/>
7.2	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"/>
7.3	你所收取的代理人酬金如何計算？ On what basis is your remuneration as agent calculated?		

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 For the purposes of the Inland Revenue Ordinance, 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 act 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. <input type="checkbox"/>	
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 <input type="text"/>	
該代表的參考號碼(見附註 7) The representative's Reference No. (See Note 7) <input type="text"/>	
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.) <input type="checkbox"/>	

9.	聲明書 DECLARATION	(在任何情形下均須填寫。) (To be completed in all cases.)
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.		
日期 Date	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一見第 10 部及附註 8。) (Heavy penalties may be incurred for failing to keep sufficient business records, making an incorrect return or committing other offences — See Part 10 and Note 8.)
姓名 Name		
地址 Address		
.....	職位 Designation	

10.	罪行及罰則 OFFENCES AND PENALTIES
《稅務條例》規定對犯有下列事項的人士施以重罰：— (a) 不遵照通知書的規定填交報稅表而無合理辯解； (b) 填報不確資料而無合理辯解； (c) 虛報資料意圖逃稅； (d) 不存備足夠的業務收支與資產及負債紀錄而無合理辯解；或 (e) 地址變更而不通知本局且無合理辯解。 逃稅是一項刑事罪行，最高刑罰是罰款 \$50,000，另加相等於少收稅款三倍的罰款及可判處監禁 3 年。	The Inland Revenue Ordinance provides heavy penalties for any person who:— (a) fails to comply with the requirements of a notice to make a return without reasonable excuse; (b) makes an incorrect return without reasonable excuse; (c) makes a false return with a fraudulent intent to evade tax; (d) fails to keep sufficient business records of income and expenditure and assets and liabilities without reasonable excuse; or (e) fails to notify a change of address without reasonable excuse. EVASION OF TAX IS A CRIMINAL OFFENCE. MAXIMUM PENALTY is a fine of \$50,000 PLUS a further fine of 3 times the amount of tax undercharged and imprisonment for 3 years.

11.	收集個人資料聲明 PERSONAL INFORMATION COLLECTION STATEMENT
本局執行稅務法例時，將使用你所提供的資料處理一切有關事宜。本局可能將部分資料交給法律授權接收的其他人士。除《個人資料(私隱)條例》另訂的豁免外，你有權要求查閱或改正你的個人資料。如要求查閱或改正個人資料，請按報稅表所列地址，以書面向評稅主任提出，並註明你的檔案號碼。	The information provided by you will be used for purposes relating to the administration of tax laws in this Department. This Department may give some of the information to other parties authorized by law to receive it. Subject to exemptions under the Personal Data (Privacy) Ordinance, you have the right to request access to or correction of personal data. A request for access to or correction of personal data should be addressed to the Assessor, whose address is shown on the form. Please also quote your file number in this Department.

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請勿填寫此空位 DO NOT WRITE IN THIS SPACE

附註—— B.I.R.表格第 54 號	Notes — B.I.R.54
1. 此表格只適合填報有關非在香港居住及在香港無分行的人士(個人、商號、公司及會社等)時使用。	1. This form is for use in respect of persons (individuals, firms, companies, societies, etc.) who are not residents in Hong Kong and who have no branch offices of their own in Hong Kong.
2. 本報稅表內所填報的利潤,將用作最後評定本報稅表標題所示課稅年度的應繳利得稅,以及對下一課稅年度應納的暫繳利得稅。已繳納的暫繳利得稅可在該課稅年度的應繳利得稅內抵銷。	2. The profits shown in this return will be used to determine the Profits Tax payable in the Final Assessment for the year of assessment stated in the heading of this form. It will also be used to determine the Provisional Profits Tax payable for the succeeding year. Any Provisional Profits Tax paid for a year of assessment will be allowed against the Profits Tax liability for that year.
3. 如你會根據《稅務條例》第 88A 條取得事先裁定,而在擬備本報稅表時須考慮《稅務條例》某條文如何適用於該裁定所指定的安排,必須另紙提交以下的資料:— • 該裁定的檔案號碼; • 在擬備和提交報稅表時是否有憑藉該項裁定;及 • 在該裁定指定的安排上是否有任何重大變化及其詳情。	3. If you have obtained an Advance Ruling under section 88A of the Inland Revenue Ordinance, and in preparing the return you are required to take into account the way in which a provision of the Ordinance applies to the arrangement(s) identified in the Ruling, you must submit the following information on a separate sheet:— • the reference number of the Ruling; • whether or not you have relied on the Ruling in preparing and providing the return; and • details of any material changes to the arrangement(s) identified in the Ruling.
4. 《稅務條例》第 15(1)(a)、(b) 及 (ba) 條視若干款項為因在香港經營某行業、專業或業務而於香港產生或得自香港之收入:— 第 15(1)(a) 條規定「任何人因電影片膠卷或電視片膠卷或紀錄帶、任何錄音、或任何與上述膠卷、紀錄帶或錄音有關的宣傳資料在香港上映或使用而收取或應累算的款項,而該款項根據本部 (第 IV 部) 其他條文是無須課稅者」。 第 15(1)(b) 條規定「任何人就有人在香港使用或有權在香港使用任何專利、設計、商標、版權物料、秘密工序或方程式或其他相類性質的財產,或就傳授或承諾傳授直接或間接與在香港使用該等專利、設計、商標、物料、工序、方程式或財產有關的知識而收取的款項,或就上述使用、使用權、傳授或承諾而應累算歸於任何人的款項,而該款項如非根據本段則本應是無須根據本部 (第 IV 部) 課稅的」。 第 15(1)(ba) 條規定「任何人就有人在香港以外地方使用或有權在香港以外地方使用任何專利、設計、商標、版權物料、秘密工序或方程式或其他相類性質的財產,或就傳授或承諾傳授直接或間接與在香港以外地方使用該等專利、設計、商標、物料、工序、方程式或財產有關的知識而收取的款項,或就上述使用、使用權、傳授或承諾而應累算歸於任何人的款項,而該款項在確定某人根據本部 (第 IV 部) 的應評稅利潤時是可予扣除的,並如非根據本段則本應是無須根據本部 (第 IV 部) 課稅的」。(此條文不適用於在 2004 年 6 月 25 日前收取或應累算的款項。)	4. Section 15(1)(a), (b) and (ba) of the Inland Revenue Ordinance deem certain amounts to be receipts arising in or derived from Hong Kong from a trade, profession or business carried on in Hong Kong:— Section 15(1)(a) states “sums, not otherwise chargeable to tax under this Part (Part IV), received by or accrued to a person from the exhibition or use in Hong Kong of cinematograph or television film or tape, any sound recording, or any advertising material connected with such film, tape or recording”. Section 15(1)(b) states “sums, not otherwise chargeable to tax under this Part (Part IV), received by or accrued to a person for the use of or right to use in Hong Kong any patent, design, trademark, copyright material, secret process or formula or other property of a similar nature, or for imparting or undertaking to impart knowledge directly or indirectly connected with the use in Hong Kong of any such patent, design, trademark, copyright material, secret process or formula or other property”. Section 15(1)(ba) states “sums, not otherwise chargeable to tax under this Part (Part IV), received by or accrued to a person for the use of or right to use outside Hong Kong any patent, design, trademark, copyright material, secret process or formula or other property of a similar nature, or for imparting or undertaking to impart knowledge directly or indirectly connected with the use outside Hong Kong of any such patent, design, trademark, copyright material, secret process or formula or other property, which are deductible in ascertaining the assessable profits of a person under this Part (Part IV)”. (This section does not apply to sums received or accrued before 25 June 2004.)
5. 《稅務條例》第 21A 條就一名頒發執照人士在對其依據第 15(1)(a)、(b) 及 (ba) 條所得款項計算應評稅利潤時作出規定:— 第 21A(1) 條規定「任何款項如因第 15(1)(a)、(b) 或 (ba) 條而被當作是從在香港經營的某行業、專業或業務所得的於香港產生或得自香港的收入,則為本條例的施行,以及即使本部 (第 IV 部) 另有其他規定,任何人就該筆款項而於香港產生或得自香港的應評稅利潤:— (a) 在該筆款項是得自任何相聯者的情況下,須被視為是該筆款項的 100%; 但如局長信納,在香港經營某行業、專業或業務的任何人在任何時間均沒有全部或部分擁有該項所關乎的該項財產,則本段並不適用;或 (b) 在任何其他個案(包括屬 (a) 段的但書所提及情況的任何個案)中則須被視為是該筆款項的以下百分率:— (i) 在款項屬該人在 2003 年 4 月 1 日前收取或應累算的任何款項的情況下,須被視為是該筆款項的 10%; (ii) 在款項屬該人在 2003 年 4 月 1 日或其後收取或應累算的任何款項的情況下,須被視為是該筆款項的 30%」。	5. Section 21A of the Inland Revenue Ordinance provides for the computation of Assessable Profits of a licensor in respect of sums received under section 15(1)(a), (b) and (ba) as follows:— Section 21A(1) states “the assessable profits of a person arising in or derived from Hong Kong in respect of a sum deemed by section 15(1)(a), (b) or (ba) to be a receipt arising in or derived from Hong Kong from a trade, profession or business carried on in Hong Kong shall, for the purposes of this Ordinance and notwithstanding any other provisions of this Part (Part IV), be taken to be— (a) 100% of the sum in the case of a sum derived from an associate: Provided that this paragraph shall not apply in the case where the Commissioner is satisfied 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 sum is paid; or (b) the following percentages of the sum in any other case, including any case of the description mentioned in the proviso to paragraph (a):— (i) for any sum received by or accrued to the person before 1 April 2003, 10%; (ii) for any sum received by or accrued to the person on or after 1 April 2003, 30%”.
6. 由 1998/99 課稅年度開始,《稅務條例》第 23B(4A) 條就一名非居住於香港的船舶擁有人提供對等豁免待遇時作出規定:— 第 23B(4A) 條規定「凡任何根據 (第 23B 條) 第 (2) 款被當作在香港以船舶擁有人身分經營業務的人是在香港以外某地區居住的,則如局長信納根據該地區的法律,一名 (第 23B 條) 第 (1) 款適用的人在該地區以船舶擁有人身分經營業務所賺取或應累算的任何利潤獲豁免繳稅,而有關稅項的性質與根據本部 (第 IV 部) 所課稅項的性質大致相同,該人須被視為具有對等待遇地位」。	6. Section 23B(4A) of the Inland Revenue Ordinance provides for reciprocal exemption to a non-resident shipowner with effect from the year of assessment 1998/99:— Section 23B(4A) states “where a person who is deemed to be carrying on a business as an owner of ships in Hong Kong under subsection (2) (of section 23B) is resident in any territory outside Hong Kong, he shall be regarded as having a reciprocity status, if the Commissioner is satisfied that any profits earned by or accrued to a person to whom subsection (1) (of section 23B) applies from a business carried on in the territory as an owner of ships are, under the laws of that territory, exempt from a tax which is of substantially the same nature as the tax chargeable under this Part (Part IV)”.
7. 代表的參考號碼必須由最多 10 個位的數字和字母組成,但符號及標點符號如逗號、連字號、冒號及其他類似的符號均不能使用。	7. The representative's reference number must be any combination of a maximum of 10 alpha-numeric characters. Symbols and punctuation marks such as commas, hyphens, colons and the like cannot be used.
8. 《稅務條例》規定每名在香港經營某行業、專業或業務的人士,須就其利息及開支,以及在該行業、專業或業務方面的資產及負債,存備足夠的紀錄,以方便確定其應評稅利潤。業務紀錄須由交易日期起計最少保存 7 年。未能存備足夠的紀錄可被罰款,最高達 \$100,000。	8. The Inland Revenue Ordinance requires each person carrying on a trade, profession or business in Hong Kong to keep sufficient records of his / her income and expenditure and assets and liabilities in relation to that trade, profession or business to enable his / her assessable profits to be readily ascertained. Such records should be retained for at least 7 years after the date of the transactions to which they relate. Failure to keep sufficient records may result in a fine of up to \$100,000.
9. 如需進一步資料或協助,請:— • 瀏覽稅務局網頁(網址: www.ird.gov.hk): 或 • 去函或致電利得稅評稅主任,註明你的檔案號碼。	9. If you need further information or assistance, you may:— • visit the Department's web site (www.ird.gov.hk); or • write to or telephone the Assessor, Profits Tax, quoting your file number.

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