

INLAND REVENUE ORDINANCE (Chapter 112)

(Notice Under Section 51AAD(6))

In exercise of the powers conferred on me under section 51AAD(1) and (6) of the Inland Revenue Ordinance, Chapter 112 (the Ordinance), I hereby specify that the following returns may be furnished by a service provider as defined in section 51AAD(8) of the Ordinance with effect from 1 April 2022:—

Profits Tax Return—Corporations (BIR51)

Profits Tax Return—Persons Other Than Corporations (BIR52)

Profits Tax Return—In Respect Of Non-resident Persons (BIR54)

Profits Tax Return Of Sales Of Goods Received On Consignment (BIR52B)

*21 February 2022*

*TAM Tai-pang Commissioner of Inland Revenue*