

## INLAND REVENUE ORDINANCE (Chapter 112)

(Notice under section 51AA(5) and (6))

In exercise of the powers conferred on me under section 51AA(2) and (6) of the Inland Revenue Ordinance, Chapter 112 (the Ordinance), I hereby specify that with effect from 21 July 2025:—

1. In the cases set out in Schedule 1, a return may, subject to the requirements specified in Schedule 2, be furnished in the form of an electronic record using GovHK under section 51AA(2)(a) of the Ordinance.
2. In the cases set out in paragraphs (a) and (b) of Schedule 1, as an alternative to the electronic filing mode referred to in section 1, any particulars required under section 51AA(1)(b) of the Ordinance to be furnished with a return in paper form using a template downloaded from GovHK may, subject to the requirements specified in paragraphs (a) and (c) of Schedule 2, be furnished in the form of an electronic record using GovHK under section 51AA(1A) of the Ordinance.
3. In the cases set out in Schedule 3, any supplementary forms required to be furnished with a return must be furnished in the form of an electronic record using GovHK under section 51AA(1A) of the Ordinance and must comply with the requirements specified in paragraphs (a) and (c) of Schedule 2.

The following terms used in this Notice shall have the meanings as stipulated below:—

GovHK	The information system designated and used by Government for providing specified public services or information online to, and receive electronic information from, members of the community through the internet and other electronic means.
Gross income	All types of business income including ordinary business income, proceeds from sale of capital assets and other non-taxable receipts whether or not derived from the principal activities.

## Schedule 1

- (a) Profits Tax Return—Corporations, where the return is for the year of assessment 2022/23, 2023/24 or 2024/25.
- (b) Profits Tax Return—Persons Other Than Corporations, where the return is for the year of assessment 2022/23, 2023/24 or 2024/25.
- (c) Tax Return—Individuals, where:—
  - (i) the return is for the year of assessment 2022/23, 2023/24 or 2024/25;
  - (ii) the individual does not claim tax exemption in respect of part or all of his/her income under salaries tax;
  - (iii) the individual does not own any sole proprietorship business with gross income for that year of assessment exceeding \$2,000,000;
  - (iv) the individual does not have any deemed assessable profits pursuant to section 20AE, 20AF, 20AX and/or 20AY of the Ordinance for that year of assessment;
  - (v) the individual has not obtained an advance ruling on any of his/her tax matter in relation to that year of assessment; and
  - (vi) the individual does not claim any double taxation relief pursuant to an arrangement specified under section 49(1) or 49(1A) of the Ordinance for that year of assessment.
- (d) Property Tax Return—Property Jointly Owned or Co-owned by Individuals, where:—
  - (i) the return is for the year of assessment 2022/23, 2023/24 or 2024/25; and
  - (ii) the property is jointly owned or co-owned by two to four persons only.

## Schedule 2

- (a) The manner of generating or sending the electronic record shall comply with the requirements specified in GovHK.
- (b) The digital signature or password shall be affixed to or included with the return as provided in GovHK.

- (c) Any attachment required to be furnished with a return shall be delivered in the electronic format specified in GovHK.

#### Schedule 3

- (a) Profits Tax Return—Corporations, where the return is for any year of assessment from 2019/20 to 2025/26 (both inclusive).
- (b) Profits Tax Return—Persons Other Than Corporations, where the return is for any year of assessment from 2019/20 to 2025/26 (both inclusive).
- (c) Profits Tax Return—In Respect Of Non-resident Persons, where the return is for any year of assessment from 2019/20 to 2025/26 (both inclusive).

All previous specifications made pursuant to section 51AA(5) and (6) of the Ordinance shall cease to be in force immediately before this specification takes effect.

15 May 2025

CHAN Sze-wai, Benjamin *Commissioner of Inland Revenue*