



稅務局  
香港灣仔告士打道5號  
稅務大樓

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檔案號碼:

File No.:

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INLAND REVENUE DEPARTMENT

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先生/女士

Dear Sir/Madam,

**利得稅 PROFITS TAX**

在下列情況下，本局按慣例不會要求法團每年遞交利得稅報稅表：

- 尚未開始或已停止且尚未重新開始經營的行業或業務；或
- 所經營行業或業務未有賺取（在抵銷任何承前虧損前）應評稅利潤。應評稅利潤為按照（稅務條例）計算的應課稅利潤。

據資料顯示，貴公司是切合上述情況，是以暫時無須每年遞交利得稅報稅表。但本局將會覆查貴公司狀況及發出利得稅報稅表。因此，倘若貴公司於今後收到報稅表，必須遵照規定辦理；否則本局可向貴公司採取法律或其他必須行動。

另外，請注意下列各點：

- (一) 倘貴公司開始或重新開始賺取（在抵銷任何承前虧損前）應評稅利潤，貴公司必須在該課稅年度的評稅基期（即有關的會計年期）結束後4個月內以書面通知稅務局局長。如未能遵守該項規定，貴公司可被罰款；假如貴公司對應評稅利潤的定義有任何疑問，請向本局或貴公司的稅務代表徵詢意見；
- (二) 倘貴公司出售本港物業，則貴公司須於物業售日期起計1個月內以書面通知稅務局局長；
- (三) 依照法例貴公司仍須備存足夠的入息及開支紀錄，以便所經營行業或業務的應評稅利潤能易於確定。所有紀錄須由交易完結後起計最少保留7年。如未能遵守該項規定，貴公司可被罰款；
- (四) 是項安排並不免除貴公司須履行《公司條例》或其他法例規定每年帳目須予審核的責任。因此，貴公司日後不應留待利得稅報稅表發出後，才擬備每年的經核數帳目；
- (五) 在貴公司開始/重新開始賺取應評稅利潤後，本局將會與貴公司商定承前的虧損；及
- (六) 倘貴公司的營業地址、通訊地址或稅務代表有任何變更，請立即通知本局。

It is the practice of the Department not to call for the annual submission of Profits Tax returns by corporations in circumstances where—

- trade or business has not commenced or has ceased and not recommenced, or
- trade or business carried on does not give rise to assessable profits (before the set-off of any losses brought forward). Assessable profits are profits chargeable to tax calculated in accordance with the provisions of the Inland Revenue Ordinance.

The indications are that your company falls within such circumstances and consequently will not be required, for the time being, to submit annual Profits Tax returns. However, the Department will review your company's position and may issue a Profits Tax return. Thus, if your company receives a return in future, your company must comply with its requirements, failing which legal or other action may be instituted against your company.

Furthermore, it is important to note—

- (i) if your company commences or recommences to earn assessable profits (before the set-off of any loss brought forward), then your company must inform the Commissioner of Inland Revenue in writing within 4 months after the end of the basis period (the accounting period) for that year of assessment. Failure to do so may render your company liable to a fine. If your company is in doubt as to what constitutes "assessable profits", please consult our Department or your tax representative;
- (ii) if your company disposes of property in Hong Kong, your company is required to inform the Commissioner of Inland Revenue in writing within 1 month from the date of disposal;
- (iii) your company is still required by law to keep sufficient records of its income and expenditure to enable the assessable profits of its trade or business to be readily ascertained. Such records must be kept for at least 7 years after the completion of the transaction to which they relate. Failure to do so may render your company liable to a fine;
- (iv) this arrangement does not absolve your company from complying with any obligation imposed on your company by the Companies Ordinance or other statutory requirements to prepare audited accounts annually. Therefore, you should not wait for the issue of a Profits Tax return to prepare annual audited accounts in future;
- (v) losses brought forward will be agreed once your company commences/recommences earning assessable profits; and
- (vi) if your company's business address, correspondence address or tax representative have been changed, please notify the Department immediately.

Yours faithfully,

MS LEE KONG-CHUN, DORIS

Assistant Commissioner

c.c. ASIA BUSINESS SERVICE LIMITED

助理局長 李絳真

副本送 亞洲商務有限公司

貴公司參考編號

I.R.C. 表格第 1812 號 (4/2008)  
I.R.C. 1812 (4/2008)

Your Ref.: