



## **Hong Kong transfer pricing documentation questionnaire**

*(Based on Inland Revenue (Amendment) (No. 6) Bill 2017 (to be enacted into law) and relevant correspondences among the HK Government, legCo members and the public)*

Your group's name \_\_\_\_\_

1. Does your group perform any business activities in Hong Kong ?

Yes → Go to Question 2

No → No need to prepare

2. Please advise the latest financial information of the group\* by ticking the below boxes:-

	Yes	No
a Total annual revenue > HK\$ 400 million ?		
b Total assets > HK\$ 300 million ?		
c Average no. of employees > 100 ?		

If 2 or more boxes are "Yes" → Go to Question 3

Otherwise → No need to prepare

3. Please advise the latest information on the related party transactions\*\* of the company by ticking the below boxes:-

	Yes	No
a Sale / purchase of properties > HK\$ 220 million ? (e.g., products / inventories / movable / immovable properties)		
b Sale / purchase of financial assets > HK\$ 110 million ?		
c Sale / purchase of intangible assets > HK\$ 110 million ?		
d Other transactions > HK\$ 44 million ? (e.g., service income / expenses or royalty income / expenses)		

If 1 or more boxes are "Yes" → Have to prepare Master File and Local File\*\*\*

Otherwise → No need to prepare

\* In the context of Question 2, we refer to the aggregate amount of all HK entities within one business unit. The definition of business unit is complicated. For simplicity, please aggregate the company-level financial data of all HK entities within the group.

\*\* Please aggregate all the related party transactions involving HK entities within the group under each of the above four categories. Please do not net-off but add if one HK entity sold and purchased assets during the year. Please don't double count if the related party transactions were carried among HK entities.

\*\*\* We will contact you shortly after receipt of your reply.