
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM F-1

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

JD.com, Inc.

(Exact name of Registrant as specified in its charter)

Not Applicable

(Translation of Registrant's name into English)

Cayman Islands <i>(State or other jurisdiction of incorporation or organization)</i>	5990 <i>(Primary Standard Industrial Classification Code Number)</i>	Not Applicable <i>(I.R.S. Employer Identification Number)</i>
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**10th Floor, Building A, North Star Century Center
No. 8 Beichen West Street
Chaoyang District, Beijing 100101
The People's Republic of China
+86 10 5895-5500**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**Law Debenture Corporate Services Inc.
400 Madison Avenue, 4th Floor
New York, New York 10017
(212) 750-6474**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Z. Julie Gao, Esq.
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15 Queen's Road Central
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James C. Lin, Esq.
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Approximate date of commencement of proposed sale to the public: as soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-200450

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered ⁽²⁾⁽³⁾	Proposed maximum offering price per share ⁽³⁾	Proposed maximum aggregate offering price ⁽²⁾⁽³⁾	Amount of registration fee
Class A Ordinary Shares, par value \$0.00002 per share ⁽¹⁾	8,337,454	\$11.90	\$99,215,703	\$11,529

- (1) American depositary shares issuable upon deposit of Class A ordinary shares registered hereby have been registered under a separate registration statement on Form F-6 (Registration No. 333-195849). Each American depositary share represents two Class A ordinary shares.
- (2) Includes Class A ordinary shares initially offered and sold outside the United States that may be resold from time to time in the United States either as part of their distribution or within 40 days after the later of the effective date of this registration statement and the date the shares are first bona fide offered to the public. These Class A ordinary shares are not being registered for the purpose of sales outside the United States.
- (3) Estimated solely for the purpose of determining the amount of registration fee in accordance with Rule 457(a) under the Securities Act of 1933.

The registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.



EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) and General Instruction V to Form F-1, both promulgated under the Securities Act of 1933, as amended. The contents of the Registration Statement on Form F-1 (File No. 333-200450) initially filed by JD.com, Inc. (the "Company") with the Securities and Exchange Commission (the "Commission") on November 21, 2014, which was declared effective by the Commission on December 2, 2014, including all amendments, supplements and exhibits thereto and each of the documents filed by the Company with the Commission and incorporated or deemed to be incorporated therein, are incorporated herein by reference.

The required opinions and consents are listed on an Exhibit Index attached hereto.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-1 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Beijing, China, on December 2, 2014.

JD.COM, INC.

By: /s/ Richard Qiangdong Liu

Name: Richard Qiangdong Liu
Title: Chairman of the Board of Directors and Chief
Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
/s/ Richard Qiangdong Liu _____ Richard Qiangdong Liu *	Chairman of the Board of Directors and Chief Executive Officer (Principal Executive Officer)	December 2, 2014
Martin Chi Ping Lau _____ *	Director	December 2, 2014
Ming Huang _____ *	Director	December 2, 2014
Louis T. Hsieh _____ *	Director	December 2, 2014
David Daokui Li _____ */s/ Sidney Xuande Huang _____ Sidney Xuande Huang	Director Chief Financial Officer (Principal Financial and Accounting Officer)	December 2, 2014 December 2, 2014

*By: /s/ Richard Qiangdong Liu

Name: Richard Qiangdong Liu
Attorney-in-fact

SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of JD.com, Inc. has signed this registration statement or amendment thereto in New York on December 2, 2014.

Authorized U.S. Representative

By: /s/ Giselle Manon

Name: Giselle Manon, on behalf of Law Debenture
Corporate Services Inc.
Title: Service of Process Officer

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description of Document</u>
5.1	Opinion of Maples and Calder regarding the validity of the ordinary shares being registered and certain Cayman Islands tax matters
23.1	Consent of PricewaterhouseCoopers Zhong Tian LLP, an independent registered public accounting firm
23.2	Consent of PricewaterhouseCoopers, an independent registered public accounting firm
23.3	Consent of Maples and Calder (included in Exhibit 5.1)

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JD.com, Inc.
 10th Floor, Building A, North Star Century Center
 No. 8 Beichen West Street, Chaoyang District
 Beijing 100101
 People's Republic of China

2 December 2014

Dear Sirs

JD.com, Inc.

We have acted as Cayman Islands legal advisers to JD.com, Inc. (the "**Company**") in connection with the Company's registration statement on Form F-1, including all amendments or supplements thereto (the "**Registration Statement**"), filed with the Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended to date relating to the offering (the "**Offering**") by certain selling shareholders of the Company of certain American Depositary Shares (the "**ADSs**") representing the Company's Class A Ordinary Shares of par value US\$0.00002 each (the "**Shares**").

We are furnishing this opinion as Exhibit 5.1 to the Registration Statement.

1 Documents Reviewed

For the purposes of this opinion, we have reviewed only originals, copies or final drafts of the following documents:

- 1.1 The certificate of registration by way of continuation dated 16 January 2014 issued by the Registrar of Companies in the Cayman Islands and the certificate of incorporation on change of name dated 16 January 2014 issued by the Registrar of Companies in the Cayman Islands.
- 1.2 The amended and restated memorandum and articles of association of the Company as adopted by a special resolution passed on 6 March 2014 and effective immediately upon completion of the Company's initial public offering of the ADSs representing the Shares (the "**Memorandum and Articles**").
- 1.3 The minutes of the meeting of the board of the directors of the Company held on 13 November 2014 (the "**Directors' Resolutions**").
- 1.4 A certificate from a Director of the Company addressed to this firm dated 1 December 2014, a copy of which is attached hereto (the "**Director's Certificate**").
- 1.5 A certificate of good standing dated 23 May 2014, issued by the Registrar of Companies in the Cayman Islands (the "**Certificate of Good Standing**").

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- 1.6 The Registration Statement.

2 Assumptions

The following opinions are given only as to, and based on, circumstances and matters of fact existing and known to us on the date of this opinion letter. These opinions only relate to the laws of the Cayman Islands which are in force on the date of this opinion letter. In giving these opinions we have relied (without further verification) upon the completeness and accuracy of the Director's Certificate and the Certificate of Good Standing. We have also relied upon the following assumptions, which we have not independently verified:

- 2.1 Copy documents or drafts of documents provided to us are true and complete copies of, or in the final forms of, the originals.
- 2.2 The genuineness of all signatures and seals.
- 2.3 There is nothing under any law (other than the law of the Cayman Islands) which would or might affect the opinions set out below.

3 Opinion

Based upon the foregoing and subject to the qualifications set out below and having regard to such legal considerations as we deem relevant, we are of the opinion that:

- 3.1 The Company has been duly registered by way of continuation as an exempted company with limited liability and is validly existing and in good standing under the laws of the Cayman Islands.
- 3.2 The authorised share capital of the Company is US\$2,000,000 divided into 99,000,000,000 Class A Ordinary Shares of a par value of US\$0.00002 each and 1,000,000,000 Class B Ordinary Shares of a par value of US\$0.00002 each.
- 3.3 The sale and transfer of the Shares pursuant to the Offering has been duly authorised, and such Shares have been legally issued and allotted, and are fully paid and non-assessable.

3.4 The statements under the caption “Taxation” in the prospectus forming part of the Registration Statement, to the extent that they constitute statements of Cayman Islands law, are accurate in all material respects and such statements constitute our opinion.

4 **Qualifications**

Except as specifically stated herein, we make no comment with respect to any representations and warranties which may be made by or with respect to the Company in any of the documents or instruments cited in this opinion or otherwise with respect to the commercial terms of the transactions the subject of this opinion.

In this opinion, the phrase “non-assessable” means, with respect to Shares, that a shareholder shall not, solely by virtue of its status as a shareholder, be liable for additional assessments or calls on the Shares by the Company or its creditors (except in exceptional circumstances, such as involving fraud, the establishment of an agency relationship or an illegal or improper purpose or other circumstances in which a court may be prepared to pierce or lift the corporate veil).

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We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our name under the headings “Enforceability of Civil Liabilities”, “Taxation” and “Legal Matters” and elsewhere in the prospectus included in the Registration Statement. In giving such consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the U.S. Securities Act of 1933, as amended, or the Rules and Regulations of the Commission thereunder.

Yours faithfully

/s/ Maples and Calder

Maples and Calder

Encl

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use in this Registration Statement on Form F-1 of JD.com, Inc. of our report dated March 19, 2014 relating to the consolidated financial statements of JD.com, Inc., which appears in such Registration Statement. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

PricewaterhouseCoopers Zhong Tian LLP

/s/ PricewaterhouseCoopers Zhong Tian LLP

Beijing, the People's Republic of China

December 2, 2014

普华永道中天会计师事务所(普通合伙) 中国
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电话: +86 (10) 6533 8888, 传真: +86 (10) 6533 8800, www.pwccn.com

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use in this Registration Statement on Form F-1 of JD.com, Inc. of our report dated March 19, 2014 relating to the combined financial statements of two e-Commerce platforms, www.paipai.com website and www.wanggou.com website of Tencent Holdings Limited, which appears in such Registration Statement. We also consent to the reference to us under the heading “Experts” in such Registration Statement.

PricewaterhouseCoopers

/s/ PricewaterhouseCoopers

Hong Kong

December 2, 2014
