

1. 常用表格

USEFUL FORMS

你可透過表格傳真服務(2598 6001)或從本局網頁取得下列表格。如欲透過本局網頁 <www.ird.gov.hk> 索取資料, 請在「公用表格及小冊子」目錄下選擇「公用表格」一項。

The following forms can be obtained through the Fax-A-Form service (2598 6001) or from the IRD web site <www.ird.gov.hk>. Select "Public Forms" under the "Public Forms and Pamphlets" menu.

表格號碼 Form No.	表格名稱 Form Title
IR831	反對 / 申請修訂評稅通知書 Notice of Objection / Application for Revision of Assessment
IR1121	申請暫緩繳納暫繳稅 Application for Holdover of Provisional Tax
IR6044	申索子女及 / 或供養兄弟姊妹免稅額 Claim for Child Allowance and / or Dependent Brother or Dependent Sister Allowance
IR6071	申請供養父母及供養祖父母或外祖父母免稅額及 / 或長者住宿照顧開支扣除 Claim for Dependent Parent and Dependent Grandparent Allowance and / or Deduction for Elderly Residential Care Expenses
IR6072	申請扣除居所貸款利息 / 為獲取物業收入而支付的利息 Claim for Deduction for Home Loan Interest / Interest Payments to Produce Rental Income from Properties
IR76C	選擇個人入息課稅及申請扣除及免稅額 Election for Personal Assessment and Claim for Deductions & Allowances
IRC3111A	通知更改業務地址 Notification of Change of Business Address
IR6129	物業出租通知書 Notification of Letting of Properties
IR1241	留言表 Message Form

2. 更改地址通知書

NOTIFICATION OF CHANGE OF ADDRESS

(此部分不適用於商業登記條例規定的更改業務地址通知。如須更改業務地址, 請填交 IRC3111A 表格。有關索取表格的方法, 請參閱第 1 部。)

(This part cannot be used for notification of change of Business Address for the purpose of Business Registration Ordinance. Please complete form IRC3111A for such purpose. To get the form, please see part 1.)

如你已更改你的通訊地址但仍未通知本局, 請填妥本部分有關詳情, 並盡快寄回或傳真至本局。如你已開立「稅務易」帳戶, 你可經該帳戶(www.gov.hk/etax)更改你的通訊地址。

If you have changed your postal address but have not yet notified this Department, please complete the details on this section and send it to us by post or by fax as soon as possible. If you have opened your eTAX Account, you can change your postal address via eTAX Account (www.gov.hk/etax).

致: 稅務局局長
To: The Commissioner of Inland Revenue

稅務局傳真
IRD Fax No. **2519 9316**

本人 / 本號,
I / We,

在下列方格敘明你在本局的檔案號碼
Please state your IRD File Number(s) in the box below

香港身分證號碼 / 商業登記號碼

H.K. Identity Card No. / Business Registration No.

的新通訊地址如下:—

would like to advise that my / our new postal address is as follows:—

新通訊地址始用於 New POSTAL Address with effect from	<input type="text"/> / <input type="text"/> / <input type="text"/>	: -
	(日 day) (月 month) (年 year)	
地域 Area <input type="checkbox"/> 香港 / H.K. <input type="checkbox"/> 九龍 / KLN. <input type="checkbox"/> 新界 / N.T. <input type="checkbox"/> 其他 / OTHERS	(請在適當方格內加「✓」號 Please tick the appropriate box)	
單位編號 Flat/Room _____ 座號 Block _____ 樓數 Floor _____		
樓宇 / 大廈名稱 Name of Building _____		
街道名稱及號數 No. & Name of Street _____		
地區 District _____		

簽署 Signature (應與報稅表或過往文件的簽署相同) (Same signature as used in tax returns/past correspondence)	日間聯絡電話 Daytime Contact Telephone No.	
	日期 Date	

【 如用郵遞通知, 請將通知書寄往「香港郵政總局郵箱 6068 號」。如用傳真通知, 請用 2519 9316。】

【 For Notification by post, please send Notification to "P. O. Box 6068 General Post Office Hong Kong". For Notification by fax, please use 2519 9316. 】

免稅額及稅率表 ALLOWANCES AND TAX RATE TABLE

A 免稅額 ALLOWANCES

課稅年度 Year of Assessment	2025/26 及其後 onwards#						
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
	\$	\$	\$	\$	\$	\$	\$
<u>基本免稅額 Basic Allowance</u>	132,000	132,000	132,000	132,000	132,000	132,000	132,000
<u>已婚人士免稅額 Married Person's Allowance</u>	264,000	264,000	264,000	264,000	264,000	264,000	264,000
<u>子女免稅額 Child Allowance</u>							
第一名至第九名子女 (每名) For each of the 1st to 9th child	120,000	120,000	120,000	120,000	130,000	130,000	130,000
每名子女在出生的課稅年度，子女免稅額可獲額外增加 For each child born during the year, the Child Allowance will be increased by	120,000	120,000	120,000	120,000	130,000	130,000	130,000
<u>供養兄弟姊妹免稅額 Dependent Brother or Dependent Sister Allowance</u>							
每名符合資格的兄弟姊妹 For each qualified brother / sister	37,500	37,500	37,500	37,500	37,500	37,500	37,500
<u>供養父母及供養祖父母或外祖父母免稅額 Dependent Parent and Dependent Grandparent Allowance</u>							
每名符合資格的父母 / 祖父母 / 外祖父母 For each qualified parent / grandparent							
(a) 年齡為 60 歲或以上 Aged 60 or above	50,000	50,000	50,000	50,000	50,000	50,000	50,000
(b) 年齡未滿 60 歲但有資格根據政府傷殘津貼計劃申索津貼 Aged under 60 but was eligible to claim an allowance under the Government's Disability Allowance Scheme	50,000	50,000	50,000	50,000	50,000	50,000	50,000
(c) 年齡為 55 歲或以上，但未滿 60 歲 Aged 55 or above but below 60	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<u>供養父母及供養祖父母或外祖父母額外免稅額 Additional Dependent Parent and Dependent Grandparent Allowance</u>							
每名符合資格的父母 / 祖父母 / 外祖父母 For each qualified parent / grandparent							
(a) 年齡為 60 歲或以上 Aged 60 or above	50,000	50,000	50,000	50,000	50,000	50,000	50,000
(b) 年齡未滿 60 歲但有資格根據政府傷殘津貼計劃申索津貼 Aged under 60 but was eligible to claim an allowance under the Government's Disability Allowance Scheme	50,000	50,000	50,000	50,000	50,000	50,000	50,000
(c) 年齡為 55 歲或以上，但未滿 60 歲 Aged 55 or above but below 60	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<u>單親免稅額 Single Parent Allowance</u>	132,000	132,000	132,000	132,000	132,000	132,000	132,000
<u>傷殘人士免稅額 Personal Disability Allowance</u>	75,000	75,000	75,000	75,000	75,000	75,000	75,000
<u>傷殘受養人免稅額 Disabled Dependant Allowance</u>							
每名符合資格的受養人 For each qualified dependant	75,000	75,000	75,000	75,000	75,000	75,000	75,000

B 計算稅款 CALCULATION OF TAX PAYABLE

應繳稅款是以你的應課稅入息實額按累進稅率計算；或以入息淨額(未扣除免稅額)按標準稅率計算，兩者取較低的稅款徵收。應繳稅款可獲進一步扣除稅款寬減，但不超過寬減上限。

Tax payable is calculated at progressive rates on your net chargeable income or at standard rate on your net income (before deduction of the allowances), whichever is the lower. It is further reduced by the tax reduction, subject to a maximum.

應課稅入息實額 = “入息” 減 “扣除” 減 “免稅額” Net Chargeable Income = “Income” minus “Deductions” minus “Allowances”

累進稅率 Progressive Rates			
課稅年度 Year of Assessment	2019/20 及其後 onwards#		
	應課稅入息實額 Net Chargeable Income (\$)	稅率 Tax Rate	稅款 Tax Amount (\$)
最初的 On the First	50,000	2%	1,000
其次的 On the Next	50,000	6%	3,000
	100,000		4,000
其次的 On the Next	50,000	10%	5,000
	150,000		9,000
其次的 On the Next	50,000	14%	7,000
	200,000		16,000
餘額 Remainder		17%	
標準稅率 Standard Rate			
(a) 2019/20 至 2023/24 課稅年度 For the years of assessment 2019/20 to 2023/24			
計算薪俸稅/利得稅/物業稅/個人入息課稅 For salaries tax / profits tax / property tax / tax under personal assessment		15%	
(b) 2024/25 課稅年度及其後# For the year of assessment 2024/25 onwards#			
- 計算薪俸稅/個人入息課稅 For salaries tax / tax under personal assessment			
首\$5,000,000 的入息淨額 On the first \$5,000,000 of net income		15%	
餘額 Remainder		16%	
- 計算利得稅/物業稅 For profits tax / property tax		15%	

稅款寬減 Tax Reduction

課稅年度 Year of Assessment	寬減稅款的百分比 % of Tax Reduction	每宗個案寬減上限 Maximum Per Case (\$)	適用的稅種類別 Applicable Tax Types
2019/20	100%	20,000	薪俸稅、利得稅及個人入息課稅 salaries tax, profits tax and tax under personal assessment
2020/21 及/ and 2021/22	100%	10,000	薪俸稅、利得稅及個人入息課稅 salaries tax, profits tax and tax under personal assessment
2022/23	100%	6,000	薪俸稅、利得稅及個人入息課稅 salaries tax, profits tax and tax under personal assessment
2023/24	100%	3,000	薪俸稅、利得稅及個人入息課稅 salaries tax, profits tax and tax under personal assessment
2024/25	100%	1,500	薪俸稅、利得稅及個人入息課稅 salaries tax, profits tax and tax under personal assessment

直至被取代為止 until superseded