



稅務局  
香港九龍啟德協調道5號  
稅務中心

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,  
5 CONCORDE ROAD, KAI TAK, KOWLOON,  
HONG KONG.

網址 Web site: www.ird.gov.hk

來函編號

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,  
G.P.O. BOX 132, HONG KONG.

「 組別編號： 6A1  
Section Code  
  
Z 公司  
香港易發道  
易發商業大廈  
  
」

檔案號碼： 6A1 – E123456(7)

File No. :

電話： 2594 0000

Tel. No. :

傳真： 2877 1232

Fax No. :

日期： 17 / 6 / 2025

Date :

先生/女士：

Dear Sir/Madam,

僱員

Employee: 陳大文

根據《稅務條例》第 52(7) 條的規定所扣存的款項

Moneys retained under section 52(7) of the Inland Revenue Ordinance

你曾於 2025 年 6 月 11 日根據《稅務條例》第 52(6) 條的規定提交有關上述人士的通知書。現除本函第二段所載情形限制外，你可以前根據《稅務條例》(第 112 章) 第 52(7) 條的規定而扣存的所有金錢或金錢等值支付給該名人士。

本同意釋款書只適用於你 2025 年 6 月 11 日發出的通知書內所列的金錢或金錢等值。至於其他應評稅入息(即其後該名人士所應得的入息)，則應另行發出通知書申報，並須以發出該通知書的日期起計照樣扣存 1 個月，直至獲本局發出另一份同意釋款書時才可支付給該名人士。

I refer to your notice under section 52(6) of the Inland Revenue Ordinance dated \_\_\_\_\_ in respect of the abovenamed. Subject to paragraph 2 below, any money or money's worth retained by you under the requirements of section 52(7) of the Inland Revenue Ordinance (Cap. 112) may now be paid to him/her.

This letter of release only applies to the balance of the money or money's worth which was reported in your notice dated \_\_\_\_\_. Any other sums of assessable income, which subsequently become due to him/her, should be reported by a fresh notice and should likewise be retained for a period of one month from the date on which you give that notice. The payment of such income within the aforesaid period will require a further letter of release.

Yours faithfully,

稅務局局長  
( 鄭美玲 代行)

for Commissioner of Inland Revenue

副本送：

c. c. Messrs.

貴公司參考編號：

Your Ref.: