



4 May 2006

Dear Sir / Madam,

**Get your e-Tax Password ready now
Enjoy the Benefits of Electronic Filing**

It is again time for filing Tax Return - Individuals. Encouraged by favourable feedback from taxpayers who used our Electronic Filing (e-Filing) service last year, I cordially invite you to support this Department by lodging your tax return electronically this year.

To file your tax return via the Internet or telephone, you need to use either your “digital certificate” or “e-Tax Password”. To help you to gain access to the service conveniently, you can apply for an “e-Tax Password” via the Internet or telephone or re-apply for a new one in case you have forgotten your password.

Internet Filing is easy and fast. In addition to the direct linkage to our homepage for viewing tax rates and various allowances, you can find plenty of useful filling tips and enhanced functions, including:

- **Pre-filling of data** – To make e-Filing simple and easy, we have pre-filled some items of your tax return with data retrieved from our system.
- **Estimation of salaries tax payable** – You can have a computation of your estimated salaries tax payable immediately after submission of your tax return. This will help you plan early for your tax payment.
- **Saving of data** – You can save your partially completed return and retrieve it later for amendment and further completion within 1 month.
- **Viewing and Printing** – Details of your electronic return will be stored for 2 years for your subsequent reference. You may view or print your stored returns anytime during the 2-year retention period.

What's more, we offer a **2-week automatic extension of time** (up to 16 June 2006) to taxpayers who file their tax returns through the Internet or telephone. In case you cannot submit your tax return within the normal due date of 1 month from its issue date, you can make use of the 2 weeks' time to meet the extended deadline and avoid penalty on late submission if you switch to filing your tax return electronically. For further details on e-Filing and application / re-application of e-Tax Password, please refer to the leaflet enclosed with your tax return. You may also visit our web site <www.ird.gov.hk> or call our hotline at 187 8011.

The Office of the Government Chief Information Officer will organize Roving Shows jointly with the Department during May and June to promote Internet Filing and other e-Services. You are welcome to visit us at the following venue and time.

Date	Time	Locations
10 & 11 May (Wed & Thurs)	9 a.m. to 6 p.m.	Immigration Tower, Wanchai
13 & 14 May (Sat & Sun)	11 a.m. to 8 p.m.	Metro City Plaza II, Tseung Kwan O
17 & 18 May (Wed & Thurs)	9 a.m. to 6 p.m.	Cheung Sha Wan Government Office
20 & 21 May (Sat & Sun)	11 a.m. to 8 p.m.	Hollywood Plaza Diamond Hill
31 May & 1 June (Wed) & (Thurs)	11 a.m. to 8 p.m.	Taikoo MTR Station
3 & 4 June (Sat & Sun)	11 a.m. to 8 p.m.	Discovery Park, Tsuen Wan

Meanwhile, the ESD service operator is conducting an advertising campaign to promote the Internet Filing service. You may participate in a lucky draw if you are successful in filing your tax return via the Internet by the due date. Filing the return on or before **21 May** will bring you additional award of \$50 e-shop cash coupon plus double the chance in winning the lucky draw. For details, please visit the ESD web site <www.esdlife.com/etax>.

I am sure you will find e-Filing simple and easy. I cordially invite you to use the enhanced service this year. The new '[Tax Smart Tips](#)' is also attached for your information. Thank you for your support.

Yours faithfully,



(Mrs LAU MAK Yee-ming, Alice)
Commissioner of Inland Revenue

My Tax File

(Please place it on the top of your personal tax file)

My Tax File No.:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

My Taxpayer Identification Number (TIN):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

My e-Tax Password Hints:

(Write down hints to help memorize your e-Tax Password. Do not put down the actual password)

(To apply / re-apply for an e-Tax Password, please log on <www.esd.gov.hk> or call **183 2033**)

Business address of IRD:	Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong	Web Site :	www.ird.gov.hk
Postal address of IRD:	GPO Box 132, Hong Kong		
Fax No.:	2877 1232	Fax-A-Form Service No.:	2598 6001
Enquiry Hotline:	187 8088		
Important Dates:	The Issue date of the Tax Return –Individuals	1 st working day of May	
	The Issue date of the Property Tax Return	1 st working day of April	
	Due date for submission of the Tax Return –Individuals and Property Tax Return	within one month from the date of issue of the return	
		2-week automatic extension of time from the normal due date if file electronically	
	Payment date of Salaries Tax	Usually in January and April	

Tax Smart Tips

(Tax Return – Individuals)

- Inform IRD your change of correspondence address promptly.
- Check your ‘Employer’s Return of Remuneration and Pensions’ (I.R.56B/F/G) carefully. In case of doubt, clarify with your employer immediately and inform IRD, if necessary.
- Claim for deductions under Salaries Tax (i.e. outgoings and expenses, self-education expenses, approved charitable donations and mandatory contribution to the MPF or ORSO Scheme) can be made in Part 4.3 of the tax return.
- Starting from the year of assessment 2005/06
 - You can also claim allowance for maintaining your dependent parent/ grandparent aged 55 to 59.
 - The child allowance for each child is increased from \$30,000 to \$40,000.
- You must be the registered owner of your residence in order to claim for the deduction of the Home Loan Interest.
- It was proposed in 2006/07 Budget to extend the deduction period of Home Loan Interest for a further 3 years to a total 10 years. If the relevant legislation is enacted by the Legislative Council, it will take effect retrospectively from the year of assessment 2005/06. If applicable, you may make your claim in the Tax Return – Individuals for the year 2005/06. The claim will be dealt with upon the enactment of the law.
- When filing your tax return, you need not supply supporting document for deduction claimed. However, the supporting documents should be retained for 7 years for the examination by the IRD.
- To rectify any error or omission in your return after submission, inform IRD soonest possible. Please state your name, file number, the relevant year of assessment, details of your amendments and sign your notification.
- When you receive the Notice of Assessment, you must read the Assessor’s Notes and check if the assessable income agreed with the income you reported in the return.
 - If you disagree with the assessment, write in to object within one month from the date of the assessment.
 - If your income has been reduced and fulfill the conditions listed out in the Inland Revenue Ordinance, you may apply to holdover the provisional tax payable 28 days before the payment due date.

e-Tax Password

With an **e-Tax Password**, you can use IRD's following electronic services **anytime** and **anywhere** through the **Internet** or a **touch-tone phone** under the TeleTax system to: -

- **Furnish**
 - Tax Return – Individuals
 - Property Tax Return
- **Enquire**
 - tax return lodgment status
 - assessment status
 - charge payment status
 - Tax Reserve Certificate account balance
- **Request**
 - duplicate tax return
 - duplicate notice of assessment
 - duplicate demand note
 - payment confirmation letter
 - Tax Reserve Certificate account statement (through the TeleTax system only)
- **Notify change of postal address (on the Internet only)**
- **Stamp instruments related to property transactions (on the Internet only)**

Web Site: www.esd.gov.hk

Hotline: Enquiry on e-Tax Password, electronic filing of tax return and TeleTax **(187 8011)**
Apply / Re-apply for e-Tax Password **(183 2033)**
Enquiry or request for documents **(183 2088)**

Procedures for Internet Filing of Tax Return

1. Connect to <www.esd.gov.hk>;
2. Select “Government Public Services”→ “Inland Revenue Department”→ “Filing or Viewing of Tax Return”;
3. Read the instruction notes shown by the system and input your tax return details; and
4. You and your spouse (if applicable) sign the tax return with an e-Tax Password or a digital certificate.

Procedures for Telefiling of Tax Return

1. Fill in the required information of the ‘Telefiling Record Sheet’ which is sent together with the Tax Return – Individuals (I.R. 6143) or Property Tax Return (I.R. 6142);
2. Dial **183 2022** to file Tax Return – Individuals or dial **183 2055** to file Property Tax Return. Follow the interactive voice flow to input the return details from your Telefiling Record Sheet;
3. Enter your e-Tax Password;
4. Record the Acknowledgement Reference Number and retain your Telefiling Record Sheet. You may select to receive the Acknowledgement by FAX.