

INLAND REVENUE DEPARTMENT NOTICE
Pay Tax On Time to Avoid Penalty and Recovery Actions

This is to remind taxpayers to check their due dates as stated on their demand notes and pay tax on time in order to avoid penalty and the inconvenience that might be caused by recovery actions taken by this Department.

Please note that if the first instalment of tax is not fully paid by the due date, the second instalment will become immediately due for payment and will be recovered as part of the outstanding debt. This Department has the statutory duties and responsibilities to collect tax promptly from taxpayers. Other than the imposition of 5% surcharge on tax unpaid after the due date, this Department will also immediately commence other recovery actions without prior notice. Recovery actions include the issue of Recovery Notices to third parties, e.g. employers, banks and tenants, and the commencement of legal actions through the District Court. Besides, a further 10% surcharge will be imposed on the amount remaining unpaid (including the surcharge already imposed) after 6 months from the due date. Defaulting tax payment may lead to serious consequences. Taxpayers are urged to plan ahead and ensure that the tax is paid on time.

Taxpayers having financial difficulties in settling their tax bill by the due date may apply for payment by instalments. Please note that if your application is approved, surcharges will be imposed on tax remaining unpaid after the due date.

Taxpayers can now pay tax 24 hours a day by various electronic payment channels, including PPS, Bank Automated Teller Machines (ATMs) and Internet payment services. The following is an introduction of each payment method:

1. **PPS** - Please dial 18011 to register your tax bill and 18031 to make payment.
The PPS Merchant Code for Inland Revenue Department is "10".
2. **Bank ATMs** - You can pay with your ATM card by transfer at any ATMs with "Bill Payment" or "JET PAYMENT" logo.
3. **Internet** - Please visit our web site < www.ird.gov.hk >. Under the "Tax Information-Others" menu, select "Payment" then "Payment Methods" and then "Payment via Internet" which will provide further details and link you to Treasury's Homepage for accessing the various payment web sites.

To pay via PPS, ATMs or Internet, please note the followings:-

- a) Enter the relevant "Shroff Account Number" printed on the payment voucher attached to the tax demand note. For Internet payments, some banks may or may not require input of the letter "A" if it appears at the end of the "Shroff Account Number". Please refer to the instructions of individual banks.
- b) Payments made before the daily cut-off time of the payment service will be taken as received on the same day. Payments made before mid-night on the tax due date will be regarded as made on time.
- c) For payments of Profits Tax for corporations and partnership businesses and Property Tax for jointly owned properties, we shall send you a receipt by post upon receipt of your payment.
- d) If the amount of tax due is greater than your daily personal transaction limit, you may settle the amount by separate payments on several days. However, the whole amount of tax must be fully paid on or before the tax due date.

4. **Payment in person** - Please bring along the payment voucher to Post Offices (except mobile post offices) and pay by cash, cheque or EPS.
For address and opening hours of Post Offices, please visit Hongkong Post web site <www.hongkongpost.com> or call their enquiry hotline 2921 2222.
5. **Payment by Post** - Please send in your cheque with the payment voucher and address it to the Commissioner of Inland Revenue, P.O. Box 28282, Gloucester Road Post Office, Hong Kong. Please note the following when sending in your cheque payment:-
 - a) Cheques should be crossed and made payable to "The Government of the Hong Kong Special Administrative Region" or "The Government of the HKSAR".
 - b) Write the shroff account number on the back of the cheque.
 - c) Do not send in cash or post-dated cheques.
 - d) Allow sufficient mailing time.

For further enquiries, please visit our web site < www.ird.gov.hk > or call 187 8033.

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Commissioner of Inland Revenue