

Application for Holdover of Provisional Tax

To: Commissioner of Inland Revenue

File No.: _____ Date: _____
 Charge No.: _____ Postal Address: _____
 Due Date: _____
 Day-time Contact Tel. No.: _____

I apply for holdover of provisional tax for the year of assessment 2019 / 20 on the following grounds: —

Salaries Tax

- 1. a. **Income received** by me from April 2019 to _____ (end of last month) \$ _____
- b. **Estimated income** to be received by me from _____ (current month) to March 2020 \$ _____
- Estimated total income for the year of assessment 2019/20** ^(Note 1) \$ _____
- c. Reasons for reduction : Unemployed / retired / salary reduction / others (please specify _____) *
- 2. I claim Married Person's Allowance as I was married on _____ and my spouse has no income from employment during the year. Name and Hong Kong Identity Card No. of spouse are : _____.
- 3. I claim allowance(s) for the following dependant(s), which has / have NOT been granted in the notice for payment of provisional salaries tax and I understand that my spouse / relative has not claimed such allowance(s) —

Child / Dependent Brother or Dependent Sister Allowance

Name (in BLOCK letters)	Date of Birth	Relationship

Dependent Parent / Grandparent Allowance

Name (in BLOCK letters)	Date of Birth	HK Identity Card No.
Residing with me		
NOT residing with me		

- 4. I claim Disabled Dependant Allowance in respect of the dependant who is eligible to claim an allowance under the Government's Disability Allowance Scheme during the year -
Name of dependant: _____ Relationship: Spouse / Child / Parent / Grandparent / Brother / Sister*
- 5. I claim Personal Disability Allowance as I am eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.
- 6. I claim Elderly Residential Care Expenses -
 - a. Full name of parent / grandparent : _____
 - b. Hong Kong Identity Card Number of parent / grandparent : _____
 - c. Estimated elderly residential care expenses for the parent / grandparent for the year : \$ _____
- 7. I claim Home Loan Interest -

Self	Spouse (see Note 2 below)
\$ _____	\$ _____

 - a. Location of Property: _____
 - b. Estimated total interest payments on property from 1 April 2019 to 31 March 2020

Property Tax ^(Note 1)

- My property has been / will be vacant / self-occupied / let with rent reduction / sold*.
The estimated rental income received for the period from 1 April 2019 to 31 March 2020 is \$ _____
Property address: _____

Profits Tax ^(Note 1)

- The estimated profits for the year is \$ _____ / The business has already ceased or will cease during the year (the date of cessation is _____)*.
(Please attach draft certified accounts and a tax computation for the above period.)

Supplementary information: _____

#Starting from Year of Assessment 2019/20, if you are eligible to claim deduction for qualifying premiums paid under the Voluntary Health Insurance Scheme Policy, qualifying annuity premiums paid under the Qualifying Deferred Annuity Policy and/or tax deductible MPF voluntary contributions, please separately complete IR1121S to apply for holding over of provisional salaries tax.

Note 1 : Apart from cessation of employment, business or property ownership during the year, to be eligible for holdover of provisional tax, the estimated income / profits / rental income must be less than 90% of that previously assessed.

Note 2 : If you are nominated by your spouse to claim Home Loan Interest deduction, your spouse must sign here to indicate agreement.

Signature of Applicant: _____
Name of Applicant: _____

Signature of spouse: _____
Name of spouse: _____

* Please delete where inappropriate Please tick the appropriate box