

File No.: \_\_\_\_\_ Date: \_\_\_\_\_  
Year of Assessment: \_\_\_\_\_ Postal Address: \_\_\_\_\_  
Charge No.: \_\_\_\_\_  
Due Date: \_\_\_\_\_ Day-time Contact Tel. No.: \_\_\_\_\_

**Notice of Objection / Application for Revision of Assessment\***

I hereby give notice of objection to / apply for revision of\* the above assessment on the ground(s) as ticked below:  
(Note 1: Please check the Tax Computation / Assessor's Note, if any, in the notice of assessment before you lodge your objection / application for revision of assessment.)  
(Note 2: To enable the Assessor to consider your claim early, the relevant supporting documents can be submitted with this Notice.)

**Estimated Assessment in the Absence of Return**

1.  The assessment is excessive as the income assessed is estimated in the absence of a return, and a return has been / is now\* submitted.  
(Note 3: A return must be submitted to validate the objection. Details of all incomes, deductions and allowances should be completed under the relevant parts of the return.)

**Income:**

2.  The salaries income / property assessable value\* is excessive. The actual salaries / property assessable value\* for the year from 1/4/ \_\_\_\_\_ to 31/3/ \_\_\_\_\_ is \$ \_\_\_\_\_.
3.  The assessable profits are excessive as the amount assessed is estimated. **A certified copy of the accounts** for the year ended \_\_\_\_\_ has been / is now / will be\* submitted.
4.  My / My spouse's\* share of loss amounting to \_\_\_\_\_ incurred in respect of \_\_\_\_\_ under Business Registration No. \_\_\_\_\_ has not been taken into account.

**Deductions:**

5.  Self-education Expenses / Outgoings and Expenses / Approved Charitable Donations\* claimed have not been allowed, details of which are: -
6.  Deduction for mandatory contributions to Mandatory Provident Fund scheme / contributions to MPF-exempted Recognized Occupational Retirement schemes\* has not been allowed. The actual amount of the contributions for the year ended 31/3/ \_\_\_\_\_ is \$ \_\_\_\_\_.
7.  Deduction for Interest Expenses for rented property / Home Loan Interest\* has not been allowed. Details of claim are supplied in the attached form I.R.6072#.
8.  Deduction for Elderly Residential Care Expenses has not been allowed. Details of the dependant are supplied in the attached form I.R.6071#.

**Claim for Allowances:**

9.  Married Person's Allowance has not been granted. I am married on \_\_\_\_\_, and my spouse's name is \_\_\_\_\_ and his / her\* Identity Card No. \_\_\_\_\_. During the year ended 31/3/ \_\_\_\_\_, he / she\* did not derive any income chargeable to Salaries Tax.
10.  Child Allowance has not been granted, details of my child(ren) are:  

<u>Name of Child</u>	<u>Date of Birth</u>	<i>If aged over 18 but under 25 and receiving full time education, enter '1'; aged over 18 and incapacitated for work with disability, enter '2'.</i>
		<input type="checkbox"/> Enter '1' or '2'
		<input type="checkbox"/> Enter '1' or '2'
11.  Single Parent Allowance has not been granted.
12.  Dependent Parent / Grandparent / Brother / Sister Allowance\* has / have\* not been granted. Details of the dependant are supplied in the attached form / forms\* I.R.6071# / I.R.6044#.
13.  Disabled Dependant Allowance has not been granted for \_\_\_\_\_.  
His / Her\* File No. under the Government's Disability Allowance Scheme is \_\_\_\_\_ (if any).

**Other Grounds or Reasons for Late Objection:**

14.  Other grounds:
15.  **Causes preventing me from lodging the objection within one month after the date of the notice of assessment:**

Name of Applicant : \_\_\_\_\_ Signature : \_\_\_\_\_

\* Delete whichever inapplicable.  Please tick as appropriate.

# The form can also be downloaded from the Department's web site at <www.ird.gov.hk> or obtained through the 'Fax-A-Form' Service (2598 6001)

The Department will use the information provided by you for tax purposes and may give some of the information to other parties authorized by law to receive it. Subject to exemptions under the Personal Data (Privacy) Ordinance, you have the right to request access to or correction of personal data. Such request should be addressed to the Assessor.