



TO: MR. LEE, TAI FU
RM 316 KUNG CHING BUILDING
88 KUNG CHING ROAD
HK

李大富

File No. : 6Y2- B1234598
Tel. No. : 187 8022
Fax No. : 2877 1232
Date of Issue : 8 MAY 2025

SPECIMEN

Dear Sir/ Madam,

Review of Tax Liabilities
Year of Assessment 2024/25

We are carrying out a review and wish to ascertain whether it is necessary to send you a **Tax Return – Individuals** for completion. Please read Part I of the enclosed information sheet (IR1397) on your obligation to notify chargeability.

If you satisfy **any one** of the following conditions during the above year of assessment (covering period from 1.4.2024 to 31.3.2025), please complete and sign the “Request for Tax Return – Individuals” portion below and return this letter within 1 month:

- (1) You are the proprietor of **ANY** wholly owned business of which the gross income (including turnover and other income) in any accounting period ended in the above year of assessment has exceeded \$ 2,000,000 .
- (2) You have stayed in Hong Kong for **180 days or less** during the above year of assessment and have letting income from wholly owned property/ profits from wholly owned business in Hong Kong.
- (3) You have stayed in Hong Kong for **over 180 days** during the above year of assessment **and**:
 - (a) you are (i) single; or (ii) married and your spouse has income chargeable to tax. You **elect for Personal Assessment yourself/ separately from your spouse and your total income*** for the year has exceeded \$ 132,000 ; or
 - (b) You are married and (i) your spouse has no income chargeable to tax; or (ii) your spouse has income chargeable to tax but **both you and your spouse elect for Personal Assessment jointly. You and your spouse’s total income* for the year** has exceeded \$ 264,000 .

You are not required to return this letter if none of the above conditions are satisfied. However, you should notify this Department if you are liable to tax for any other year(s) of assessment within the past 6 years or in the future.

Please also note that under special circumstances, we may still issue a Tax Return for your completion even though you have not returned this letter.

WONG KAI-CHEONG, TONY
Assistant Commissioner

* You may make use of Part II of the enclosed information sheet (IR1397) for estimating your total income (i.e. total of employment income, rental income and business profits).
(If applicable, please complete the lower portion and return this letter intact.)

Request for Tax Return – Individuals

File No. : 6Y2- B1234598

To: The Commissioner of Inland Revenue

As one or more of the above conditions apply to me, please send me a Tax Return for the Year of Assessment 2024/25 .

Date: 1- 6- 2025 Signature: 

Day-time Contact Tel. No.: 91112222 LEE, TAI FU 李大富

New Postal Address (Complete only if different from that printed at the top left hand corner)

RM D, 17/F, 18 GARDEN STREET, TAI PO, NT