



INLAND REVENUE DEPARTMENT
 Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
 G.P.O. Box 132, Hong Kong.
 Web site: www.ird.gov.hk

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

File No.: 6N1- A1111111(N)

TIN (稅務編號): 999 999 9999
 (For eTAX login only)

Charge No.: 9-0000000-24-0

Shroff A/C No.: 9-0000000-24-0

Telephone No.: 2594 1000
 (Enquiry on assessment)

Fax No.: 2877 1232

Date of Issue: 24 JUN 2024

To: MR. YEUNG, YUEN YUEN
 FLAT X BLOCK X X/F
 XX MARBLE RD
 NORTH POINT
 HK

6N1



111
 楊元元

Sample

SALARIES TAX

Assessment Demanding Final Tax for 2023/24 and Notice for Payment of Provisional Tax for 2024/25

6U2

We have assessed you based on the tax return you filed.

Final tax payable for 2023/24
 (see computation on next page)
 Add: Provisional tax for 2024/25
 Total tax payable

| | |
|----|--------|
| \$ | 19,120 |
| | 22,120 |
| | 41,240 |
| | ===== |
| | 35,710 |
| | 5,530 |
| | 41,240 |
| | ===== |

The total tax payable is due on **02 JAN 2025**
 but we will accept payment of tax by two instalments as follows:
 1st instalment to be paid no later than **02 JAN 2025**
 2nd instalment to be paid no later than **01 APR 2025**

Your rights:

1. Objection –

If you wish to object to this assessment, you must give us written notice stating precisely the grounds of objection. We must receive your written objection notice **within 1 month** after the date of this notice of assessment. Even if you object, you must still pay the tax due unless we agree to hold over the tax.

2. Holding over of provisional tax –

If you wish to apply for a holdover of provisional tax, you must do so on or before **05 DEC 2024**. Please also see next page.

The first instalment is the balance of the final tax payable (if any) plus 75% of the provisional tax due. The second instalment is 25% of the provisional tax due.

If you do not **fully pay** the 1st instalment of tax by the date shown, the total remaining balance including the 2nd instalment will be in default. If the 1st instalment of tax is duly paid but the 2nd instalment of tax is not paid by the date shown, the amount unpaid will be in default. In either case, an initial surcharge of up to 5% of the amount in default will be imposed. If you do not **fully pay** the tax and the initial surcharge, if any, within 6 months from such date, a further surcharge of up to 10% of the total amount in default will be imposed.

If any tax is not paid by the due date shown, we may take immediate action to recover the outstanding tax (if you have question concerning payment, please telephone 187 8033).

TAM TAI-PANG
 Commissioner of Inland Revenue

Please refer to the attached payment voucher when making payment

Brief description of the basis of assessment

Time limit for lodging objection

Deadline for application for holding over provisional tax payable under the 1st instalment

Payment details (deadlines printed in red)

Payment instruction



Sample

SALARIES TAX COMPUTATION

| | 2023/24 (Final) | | 2024/25 (Provisional) | |
|--|-----------------|-----------|--------------------------|-----------|
| | \$ | \$ | \$ | \$ |
| Income | 500,000 | 500,000 | 500,000 | 500,000 |
| Less: Allowances | | | | |
| Basic/Married person's | 264,000 | 264,000 | 264,000 | 264,000 |
| Net chargeable income | | 236,000 | | 236,000 |
| Tax at progressive rates | | | | |
| First \$50,000 @ 2% | | 1,000.00 | First \$50,000 @ 2% | 1,000.00 |
| Next \$50,000 @ 6% | | 3,000.00 | Next \$50,000 @ 6% | 3,000.00 |
| Next \$50,000 @ 10% | | 5,000.00 | Next \$50,000 @ 10% | 5,000.00 |
| Next \$50,000 @ 14% | | 7,000.00 | Next \$50,000 @ 14% | 7,000.00 |
| Remainder \$36,000 @ 17% | | 6,120.00 | Remainder \$36,000 @ 17% | 6,120.00 |
| | | 22,120 | | 22,120 |
| Less: Tax reduction, capped at | | 3,000 | | |
| Tax payable | | 19,120 | | 22,120 |
| Standard rates not applied as the tax amount will be higher. | | | | |
| \$500,000 @ 15% | | 75,000.00 | First \$500,000 @ 15% | 75,000.00 |
| | | 75,000 | | 75,000 |
| Less: Tax reduction, capped at | | 3,000 | | |
| Tax thereon | | 72,000 | | 75,000 |

Separate assessment details for final and provisional years in vertical format

Tax computation showing the tax rate

Assessor's Notes
1. The tax measures announced in the 2024-25 Budget have been taken into account in this assessment.

Notes to explain this assessment

Note:
1. **Holding over of provisional tax**
You may apply in writing for holding over some or all of your provisional tax in the following circumstances:
a) you are entitled to any allowance that we have not taken into account in arriving at your provisional tax;
b) your net chargeable income for the year of assessment 2024/25 is, or is likely to be, less than 90% of the net chargeable income for the previous year, or less than 90% of the estimated sum on which we charged provisional tax; or
c) you ceased or will cease to earn income subject to salaries tax before the end of 31 March 2025.

Grounds for holding over of provisional tax

2. Useful forms can be obtained from our web site <www.ird.gov.hk> or 'Fax-A-Form' Service (2598 6001).



MR. YEUNG, YUEN YUEN
FLAT X BLOCK X X/F
XX MARBLE RD
NORTH POINT
HK

楊元元

SALARIES TAX

File No.: 6N1- A1111111(N)
Date of Issue: 24 JUN 2024
Tax Due: \$5,530
Due Date: 01 APR 2025
Shroff Account No.: 9-0000000-24-0

SECOND INSTALMENT PAYMENT VOUCHER

Shroff Account Number
for electronic payments
9000000240

Use this voucher to pay the Second Instalment.

PRESENT this voucher for payment in-person or by post.

INPUT the above "Shroff Account Number for electronic payments" when paying via electronic means. For internet payments, some banks may 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.

Payment voucher for the 2nd Instalment

Input this number if you pay by electronic means

RECEIVED the sum imprinted as shown
(The receipt is valid only after the cheque is cleared.)

83063201000000055300029000000240040

Shroff Account No.
9-0000000-24-0



CRC
201B

Detach the lower portion for payment of the 1st Instalment

MR. YEUNG, YUEN YUEN
FLAT X BLOCK X X/F
XX MARBLE RD
NORTH POINT
HK

楊元元

SALARIES TAX

File No.: 6N1- A1111111(N)
Date of Issue: 24 JUN 2024
Tax Due: \$35,710
Due Date: 02 JAN 2025
Shroff Account No.: 9-0000000-24-0

FIRST INSTALMENT PAYMENT VOUCHER

Shroff Account Number
for electronic payments
9000000240

Use this voucher to pay the First Instalment.

PRESENT this voucher for payment in-person or by post.

INPUT the above "Shroff Account Number for electronic payments" when paying via electronic means. For internet payments, some banks may 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.

Payment voucher for the 1st Instalment

RECEIVED the sum imprinted as shown
(The receipt is valid only after the cheque is cleared.)

8307220100000003571000290000000240040

Shroff Account No.
9-0000000-24-0



CRC
201B

Write this number on the back of your cheque if you pay by cheque

To change your postal address, you may complete part 2 of the form IR1243 enclosed with your notice of assessment.