

附註及說明 — BIR60C 表格

收集個人資料聲明

你必須提供報稅表所要求的個人資料。如你違反相關法例規定，你或須面對本局專責執行的法例所規定的刑罰和法律行動。此外，若你不提供所需資料，你的申請／要求／通知將不獲受理。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料(私隱)條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任(地址為香港郵政總局郵箱 132 號)，同時請註明你於本局的檔案號碼。

一般事項指引

1. 「年度」一詞指印於報稅表首頁的課稅年度。課稅年度由每年 4 月 1 日起至下一年的 3 月 31 日止。
2. 請用黑色或藍色原子筆填寫報稅表。
3. 所有金額須以港元填報(不包角、分)。

如何填寫報稅表

1. 姓名及香港身分證

- (a) 在報稅表上填寫姓名時，須完全依照香港身分證上所列的姓名填寫。此規定適用於你本人、你的配偶及你所供養的子女、兄弟、姊妹、父母、祖父母及外祖父母。如子女、兄弟或姊妹尚未領取身分證，則依出生證明書上所載的姓名填寫。
- (b) 你應按你及你的配偶的香港身分證上所示的格式填寫身分證號碼(例如：Y626525(5))。如無身分證，則應敘明國籍及護照號碼。倘在日後獲發香港身分證，則請於 1 個月內將身分證號碼通知本局。

2. 配偶

「配偶」一詞是指你的合法配偶，而有關的結合是香港法例或結婚當地的法例所承認的合法婚姻。

3. 更改通訊地址

如於提交報稅表後更改通訊地址，則須於 1 個月內通知本局你的新地址。你可透過本局表格傳真服務(2598 6001) 索取有關表格[選擇語言後，再按鍵(2)(7)]，填妥後寄回本局；或使用本局網頁「稅務資料：個別人士：通知更改通訊地址」一欄內介紹的其他方法，通知本局你的新通訊地址。

4. 由物業所得收入

- (a) 「物業」一詞是指在香港的土地及／或建築物。在第 3 部只須填報你個人擁有全部業權(根據土地註冊處註冊紀錄)並且出租的物業詳情。如你於有關年度內並非任何物業的全權擁有人，則可於報稅表的第 3 部填上「無」，然後繼續填寫第 4 部。有關你聯權或分權擁有的物業的出租收入，不應在此部分填寫，本局會另行發出物業稅報稅表以供填報。如你聯權或分權擁有的物業有出租收入，但沒有收到物業稅報稅表，請使用 IR6129 表格或以書面通知本局。該表格可在 www.ird.gov.hk 下載或經「表格傳真服務」(2598 6001) 索取[選擇語言後，再按鍵(6)(1)]。
- (b) 物業地點應填寫轉讓契約或其他在土地註冊處註冊的相類文件上所載的物業詳細地址。
- (c) 香港某些物業須視乎情況由續租期當日或 1997 年 7 月 1 日起每季繳付地租，並連同差餉一併徵收。請注意，在計算物業稅時你只可就你同意繳付及已支付的差餉中索扣減，而地租、管理費、裝修或翻新開支及公用事業服務費用等項目並不能獲扣減。本局在評稅時會自動按扣除業主支付的差餉後的應評稅值減去 20% 作為法定的修葺及支出方面的免稅額。

5. 入息

凡一切入息，若來自或獲自在本港的職位，受僱工作或退休金或因職位或受僱工作關係而在本港提供服務所支取，均應課繳薪俸稅。「入息」一詞包括因在本港提供服務，或因受僱工作關係而由僱主或其他人士在本港以外地方支付的款項。屬《稅務條例》第 9A 條所規管的某些服務公司安排下的報酬，亦被視作為「入息」。「入息」一詞包括各種佣金、酬金、津貼、僱主在提供任何度假旅程利益所支付的款額及其他類似附註 6 所列的付款及利益。此外，因受僱或擔任職位而得到任何股份獎賞及股份認購權利益，亦屬應課稅入息。

6. 獲提供的居所

如僱主或相聯法團為你提供居所，或發還你所付的全部或部分租金，你必須填寫第 4.2 部。請在「類型」一欄說明是獨立屋、樓宇單位、服務式住宅或所佔酒店房間的數目等。「相聯法團」一詞是指受僱主控制的法團。如僱主為法團，則指可控制該僱主或與該僱主均受同一人士控制的法團。「控制」是指任何人士因持有股份或獲授權而具有權力可依其意願辦理該法團的事務。「應課差餉租值」一詞，是指根據差餉條例編製的差餉租值估價冊內所載的應課差餉租值，如該居所並未包括於估價冊內，則指根據該條例第 III 部分所定的應課差餉租值。「由本人付給業主的租金」一詞，是指支付予業主的租金金額。此外，如你須負責支付差餉及管理費，而你的僱主在發還租金給你時亦接納該等費用為提供住所費用的一部分，你亦可在此部列出該等金額。

7. 扣除

(a) 支出及費用

扣除額只限於完全、純粹及必須為獲得應評稅入息而支出的費用，及只限於機械或工業裝置的資本支出折舊免稅額，而該機械或工業裝置為產生應評稅入息所必要使用的。傷殘僱員可以就輪椅、義肢、助視或助聽等特別器材及設備的支出，申請扣除折舊免稅額，以及扣除該等器材及設備的維修及保養開支，但有關申請必須要具備證明文件，顯示所支出的金額，才可獲得接納。

(b) 個人進修開支

「個人進修開支」是指你所支付予訂明教育課程的學費及考試費或參加由指明的教育提供者、行業協會、專業協會或業務協會主辦的考試而支付的費用，而該等開支並未或不獲你的僱主或任何其他人士付還。可獲得的扣除不可超過載於《稅務條例》的指定款額。

「訂明教育課程」是指由指明的教育提供者所提供的課程。指明的教育提供者(名單見 www.gov.hk/tc/residents/taxes/salaries/allowances/deductions/selfeducation.htm) 包括大學、學院、學校、工業學院、培訓中心及稅務局局長批准的機構。「訂明教育課程」也包括由行業、專業及業務協會提供或指明的專業團體或機構認可或審定的培訓或發展課程。修讀的課程必須為取得或維持在受僱工作中應用的資格的教育課程。有關受僱工作可以是現職或計劃受僱的新工作。合資格的課程舉例如下：—

- 行政人員修讀的管理課程；
- 秘書或文員修讀的商業或電腦課程；
- 技術人員修讀的職業訓練課程；
- 會計師或律師參與的專業進修研討會。

一般興趣班(如太極班)是不屬與受僱工作有關的教育課程。

(c) 認可慈善捐款

認可慈善捐款只限於你／你配偶捐予根據《稅務條例》第 88 條所規定而獲豁免課稅的慈善團體，或捐予政府作慈善用途的認可捐款，如捐款總額不少於 \$100 及有收據證明，則可獲扣除。但扣除額不得超過你在該年度的入息，減去可扣除支出及折舊免稅額後的 35%。有關慈善團體的名單可瀏覽 www.ird.gov.hk/chi/pdf/s88list_emb.pdf。

(d) 認可退休計劃的強制性供款

認可退休計劃指強制性公積金計劃【強積金計劃】或認可職業退休計劃。你以僱員身分付給強積金計劃的強制性供款可以在計算薪俸稅時獲得扣除。但你所繳付的自願性供款不可扣除。如果你參加的是認可職業退休計劃而不是強積金計劃，你向認可職業退休計劃繳付的供款也可在計算薪俸稅時獲得扣除，但可扣除的最高款額應為以下三項中最小的一項：—

- 你向認可職業退休計劃繳付的實際供款；或
- 假設你參加了強積金計劃，你作為僱員本須向強積金計劃繳付的強制性供款額；或
- 載於《稅務條例》的指定款額。

8. 由獨資經營業務所得利潤

- (a) 如你於有關年度的整個評稅基期內沒有獨資經營任何行業、專業或業務，則請於第 5 部填上「無」，然後繼續填寫報稅表的第 6 部。
- (b) 在本報稅表的第 5 部只須填寫獨資經營業務的利潤／虧損。你作為股東的法團或你的合夥業務的利潤／虧損均無須於本報稅表內填報。本局將會另行發出利得稅報稅表給法團或合夥經營業務。
- (c) 應評稅利潤／虧損
應評稅的利潤／虧損是在評稅基期內在本港賺取的純利／招致的虧損(出售資本資產所獲利潤／招致的虧損除外)，依照《稅務條例》的規定而計算。
- (d) 所經營業務的性質
所經營的業務性質應明確填報，例如應填寫「塑膠品製造商」而不應填寫「製造商」。
- (e) 兩級制利得稅率
如你所經營的業務沒有任何有關連實體或沒有其他有關連實體選擇兩級稅率，則該業務可按兩級稅率課稅。就有關連實體而言，兩級稅率只適用於其中一個實體，其餘的有關連實體將不適用於兩級制利得稅率。
- (f) 存備業務紀錄
《稅務條例》規定每名在香港經營某行業、專業或業務的人士，須就其入息及開支，以及在該行業、專業或業務方面的資產及負債，存備足夠的紀錄，以方便確定其應評稅利潤。未能存備足夠的紀錄可被罰款最高達 \$100,000。

9. 選擇個人入息課稅

- (a) 如果你及／或你的配偶有應課物業稅及／或利得稅的收入，選擇個人入息課稅可能會減少所須繳納的稅款。但如你和你的配偶只有受僱入息，以個人入息課稅方式評稅不會減少你們的稅款，所以你們無須選擇。個人入息課稅評稅方式是把所有收入合併計算後，再扣除以下各項：—
- (i) 在有關課稅年度內業務上的虧損；
- (ii) 按個人入息課稅方式評稅下承前各年度的虧損；
- (iii) 認可慈善捐款；
- (iv) 為賺取物業收入而須支付的貸款利息；及
- (v) 個人免稅額及特惠扣除。
- 扣除後的餘額將會按邊際稅率評稅。
- (b) 如你符合下述條件，便可選擇個人入息課稅：—
- (i) 你必須年滿 18 歲，或未滿 18 歲而父母雙亡；及須通常居住於香港或屬臨時居民。
- (ii) 如你屬已婚，且並非與配偶分開居住，而你及配偶或任何一方有資格選擇個人入息課稅，且兩人均擁有根據《稅務條例》須予評稅的入息，則你與配偶可共同選擇以個人入息課稅方式評稅。
- (iii) 如你與你的配偶是以合併方式評定薪俸稅，則選擇以個人入息課稅方式評稅，必須由你與你的配偶二人共同申請。
- 就個人入息課稅而言：
- 「通常居住於香港」的個人，是指他／她為明確的目的(例如教育、業務、就業或家庭等)，自願選擇居於香港，並持續居於此地。除不論時間長短的暫時性或偶爾性的離開外，該人是慣常及正常地在香港居住，以香港作為他／她日常生活的地方，並以香港社會一般成員身分在這裏生活。對「通常居住於香港」一詞的詮釋，請參考第 17 項。
- 「臨時居民」是指符合以下情況的人士：該人在其選擇的課稅年度內，曾在香港逗留一次或多次為期超過 180 天，或在兩個連續的課稅年度(其中一個是其選擇的課稅年度)，在香港逗留一次或多次為期超過 300 天。

10. 利息扣除

如你及／或你的配偶已選擇個人入息課稅，你於有關年度內因獲取第 3 部所示物業的出租收入時，用作購買該物業的任何貸款而支付的利息總額，均可獲扣除，唯扣除的款額不得超過該出租物業的應評稅淨值。有關非出租期間(例如空置或供你及家人作住宅用途)所支付的利息則不能獲得扣除，並不應在第 6.2 部中填報。

11. 已婚人士免稅額

- (a) 如你於該課稅年度的任何時間內屬已婚，或是與你的配偶已分開居住而尚未離婚並有供養或經濟上支持對方，倘你的配偶沒有賺取任何應課薪俸稅入息和沒有就該年度選擇自行以個人入息課稅方式評稅，你便可在薪俸稅項下享有已婚人士免稅額。
- (b) 倘你及你的配偶已選擇薪俸稅合併評稅及／或與你的配偶共同選擇個人入息課稅，你便可享受有已婚人士免稅額。

12. 子女免稅額

在有關年度內由你供養的未婚子女，如於該年度內任何時間未滿 18 歲，或已年滿 18 歲但未滿 25 歲，且全日就讀於大學、學院、學校或其他相類似的教育機構，你可就該子女獲享子女免稅額。若有子女年齡已滿 18 歲，但因身體或精神問題而無能力工作，你亦可就該子女獲享子女免稅額。

「子女」一詞是指：—

- (a) 你或你配偶／前配偶所生的子女；
- (b) 由你或你配偶／前配偶所領養的子女；
- (c) 你或你配偶／前配偶的繼子女。

每名子女在出生的課稅年度，子女免稅額可獲額外增加。

倘你及你的配偶均賺取應課薪俸稅的入息，所有的子女免稅額必須由其中一人申請。而你倆當中由誰人提出申請，可自行決定。但一經提出，則除非得到稅務局局長許可，提名不得更改。然而，此提名只在本表格所指的年度有效，在其他的年度你可作不同的提名。

就同一受養人只可由一名人士申請子女免稅額或供養兄弟姊妹免稅額，倘多於一名人士有資格就同一受養人申請該等免稅額，他們須議定由那一位提出申請。如所有申請人士不能達成協議，則無人能獲得該等免稅額。

13. 供養兄弟姊妹免稅額

倘你／你配偶(非與你分開居住)在有關年度內曾獨立或主力扶養你／你配偶的未婚兄弟姊妹，而該兄弟姊妹在該年度內任何時間未滿 18 歲，或已年滿 18 歲但未滿 25 歲，且全日就讀於大學、學院、學校或其他相類似的教育機構，你可就該兄弟姊妹獲享供養兄弟姊妹免稅額。如有關受養人士已年滿 18 歲，但因身體或精神問題而無能力工作，你可就該人士獲享這項免稅額。

「兄弟姊妹或配偶的兄弟姊妹」一詞是指：—

- (a) 你／你配偶的同胞兄弟姊妹，或同父異母或同母異父的兄弟姊妹；
- (b) 你／你配偶的父母的領養子女；
- (c) 你／你配偶的繼父／繼母的子女；
- (d) 你／你配偶的養父／養母的親生子女；
- (e) 已故配偶的兄弟姊妹。

就同一受養人只可由一名人士申請子女免稅額或供養兄弟姊妹免稅額，倘多於一名人士有資格就同一受養人申請該等免稅額，他們須議定由那一位提出申請。如所有申請人士不能達成協議，則無人能獲得該等免稅額。

14. 單親免稅額

如你在本年度內全年屬單身、離婚、喪偶或已婚但與配偶分開居住，而且須一直負責日常照顧及監護你的子女，只要你有權獲給予該子女子女免稅額，你就可申請單親免稅額。如你只在財政上資助你子女的生活費及教育費，就無資格享有單親免稅額。

15. 傷殘人士免稅額

如你在本年度內有資格按政府傷殘津貼計劃申索津貼，你可申請傷殘人士免稅額。

16. 傷殘受養人免稅額

如你在本年度內獲享有已婚人士、子女、供養兄弟姊妹、供養父母／祖父母／外祖父母免稅額，或獲得扣除長者住宿照顧開支，而該名受養人於本年度內有資格按政府傷殘津貼計劃申索津貼，你可就該名受養人同時申索傷殘受養人免稅額。

17. 供養父母及供養祖父母或外祖父母免稅額

倘你/你配偶(非與你分開居住)在有關年度內供養父母/祖父母/外祖父母,你可申請以上免稅額,但該名受養人必須:—

- (a) 通常在香港居住。「通常在香港居住」一詞指受供養父母/祖父母/外祖父母必須慣常地在香港生活。在決定受養人是否通常在香港居住,本局可參考的客觀因素包括: (i) 在港逗留日數,訪港頻密程度及每次逗留在香港的時間; (ii) 在港是否有一個固定居所; (iii) 在外地是否擁有物業作居住用途; (iv) 在香港有否工作或經營業務; (v) 其親友是否主要在香港居住;
- (b) 年齡已滿 55 歲,或有資格按政府傷殘津貼計劃申索津貼;及
- (c) 與你同住至少連續 6 個月而無須付出十足之有值代價;或你/你配偶每年付出不少於 \$12,000 的金錢用以供養該名父母/祖父母/外祖父母。
- 「父母」一詞是指:—
- (i) 你/你配偶經正式結婚的父母;
- (ii) 依法領養你/你配偶的養父母;
- (iii) 你/你配偶的繼父母;
- (iv) 你/你配偶的生父/生母;
- (v) 已故配偶的父母。
- 「祖父母/外祖父母」一詞是指:—
- (i) 你/你配偶的親生祖父母/外祖父母;
- (ii) 你/你配偶的領養祖父母/外祖父母;
- (iii) 你/你配偶的繼祖父母/外祖父母;
- (iv) 已故配偶的祖父母/外祖父母。

就同一位受養人只可由一名人士申請免稅額,倘多於一名人士有資格就同一受養人申請免稅額,他們須議定由那一位提出申請。如所有申請人士不能達成協議,則無人能獲得該等免稅額。

倘你有資格申請供養父母/祖父母/外祖父母免稅額(見上述規定),而受供養人在該年度內連續全年與你同住而無須付出十足之有值代價,則你可就該受養人獲享供養父母/祖父母/外祖父母額外免稅額。

18. 長者住宿照顧開支

- (a) 你就你/你配偶的父母/祖父母/外祖父母由你或你同住配偶所繳付予院舍的住宿照顧開支,可在你的薪俸稅及個人入息課稅計算中扣除。按標準稅率繳稅的人士同樣可申索此項扣除。
- (b) 要符合申索扣除長者住宿照顧開支,受供養父母/祖父母/外祖父母於本年度任何時間必須年齡已滿 60 歲,或未滿 60 歲,但有資格按政府傷殘津貼計劃申索津貼。
- (c) 可扣除額是在有關課稅年度實際已繳付予院舍的住宿照顧開支,而由任何人士或機構付還的款項,不應計算在內。
- (d) 就每名父母/祖父母/外祖父母作出的扣除,只可給予一名申索人。
- (e) 若你已就你父母/祖父母/外祖父母獲得此項扣除,則你或其他人士便不可以同一課稅年度再就該名受養人申索供養父母/祖父母/外祖父母免稅額及額外免稅額。
- (f) 有關院舍必須是在香港境內,並持有社會福利署根據《安老院條例》或《殘疾人士院舍條例》發出的牌照或豁免證明書;又或是根據《私營醫療機構條例》第 128 條獲豁免發牌的附表護養院。

19. 居所貸款利息

- (a) 你所繳付的居所貸款利息,可從應課薪俸稅入息或個人入息課稅入息總額中扣除。
- (b) 申索扣除居所貸款利息必須符合下述條件:—
- 你是該住宅的業主(即唯一擁有人、聯權擁有人或分權擁有人);
 - 該住宅是根據《差餉條例》作個別評估應課差餉租值的單位,即該住宅必須在香港境內;
 - 該住宅在有關課稅年度內是全部或部分用作你的居住地方;
 - 你在有關課稅年度內所繳付的居所貸款利息的有關貸款,是用以取得該住宅;
 - 該貸款是以該住宅或任何其他香港財產的按揭或押記作為保證;及
 - 貸款是政府、財務機構、註冊的儲蓄互助社、領有牌照的放債人、香港房屋協會、你的僱主、或經稅務局局長批准為認可的組織或協會。
- (c) 可容許扣除額如下:—
- 若你是該住宅的唯一擁有人,可扣除額是你在該課稅年度實際已繳付的居所貸款利息,但以該課稅年度的最高限額為上限。
 - 若你是該住宅的聯權擁有人或分權擁有人,有關的居所貸款利息須視為由各聯權擁有人以人數按比例繳付,或視為由各分權擁有人以所佔擁有權按比例繳付,而你所得的扣除額須以上述方式計算。在這種情況下,每課稅年度的扣除額上限亦按同樣比例減少。例如:若物業是你和你的配偶聯權擁有,你在有關的課稅年度可享有的最高扣除額是 \$50,000 (即 \$100,000 x 50%)。
 - 若你的住宅或所取得的居所貸款部分用作其他用途,在計算其扣除額時,所繳付的居所貸款利息須按比例減少。
 - 在住宅未用作居住地方前(例如在建築期內)所繳付的居所貸款利息不可扣除。
 - 如自用的車位與你的住宅位於同一發展範圍,而你在同一課稅年度申請扣除該住宅的居所貸款利息,則就該車位所繳付的貸款利息亦可一併扣除。
 - 若你有多於一個居住地方,你只可以就你主要居住地方申索扣除。同樣地,若你和你配偶各自有一所住宅,只有其中一方可以就你們共同視為主要居住地方的住宅申索扣除。
 - 由 2012/13 課稅年度起,可獲得扣除的年期由 10 個課稅年度延長至 15 個課稅年度;由 2017/18 課稅年度起進一步延長至 20 個課稅年度(不論是否連續)。
- (d) 若你是已婚人士而你配偶是有關住宅的業主,且在該課稅年度內並無從受僱工作、物業或經營業務、專業或業務取得應課稅入息,他/她可提名你申索扣除其居所貸款利息。你配偶將被當作已獲容許一個課稅年度的扣除。

20. 根據自願醫保計劃保單所繳付的合資格保費

根據自願醫保計劃保單,由你或你的配偶為受保人繳付的合資格保費在薪俸稅和個人入息課稅下可獲扣除。可獲得的扣除不可超過載於《稅務條例》的指定款額。自願醫保計劃保單受保人必須為你本人或指明親屬(即你的配偶、子女、你或你配偶的兄弟姊妹、父母、祖父母或外祖父母)。受保人必須為香港身分證持有人;或在有關課稅年度內有任何時間屬未滿 11 歲且未持有香港身分證,但在出生時或被領養時,其父母或養父母為香港身分證持有人。如指明親屬為子女/你或你配偶的兄弟姊妹,其必須在有關課稅年度內有任何時間屬未滿 18 歲;或年滿 18 歲但未滿 25 歲,並在大學、學院、學校或其他相類似的教育機構接受全日制教育;或年滿 18 歲,但因身體或精神問題而無能力工作。如指明親屬為你或你配偶的父母/祖父母/外祖父母,其必須在有關課稅年度內有任何時間屬已滿 55 歲,或有資格按政府傷殘津貼計劃申索津貼。

21. 合資格年金保費及可扣稅強積金自願性供款

- (a) 合資格年金保費和可扣稅強積金自願性供款的稅務扣除適用於薪俸稅和個人入息課稅。
- (b) 扣除資格
- 合資格年金保費:合資格延期年金保單的保單持有人必須為你本人及/或你的配偶。合資格年金保費必須由你及/或你同住配偶所繳付。年金領取人必須為你本人及/或你在有關課稅年度內任何時間的配偶。年金領取人必須在有關課稅年度內持有香港身分證。
 - 可扣稅強積金自願性供款:有關的自願性供款必須存入根據《強制性公積金計劃條例》註冊的強制性公積金計劃所提供的「可扣稅自願性供款帳戶」。該帳戶的持有人必須為你本人。
- (c) 你可申索扣除為你配偶繳付的合資格年金保費,但須剔除在你配偶報稅表內申請扣除的同一筆款項。
- (d) 如你同時申索扣除合資格年金保費和可扣稅強積金自願性供款,本局會首先扣除可扣稅強積金自願性供款,其次再扣除已繳付的合資格年金保費。
- (e) 可獲容許的扣除額不得超過為本人及配偶實際支付的合資格年金保費和可扣稅強積金自願性供款的合計金額;或指明最高扣除額,數額以較低者為準。

22. 其他

- (a) 如需進一步資料或協助,請:—
- 瀏覽 www.ird.gov.hk「稅務資料:個人人士」一欄內有關的稅務規例、免稅額、扣除及稅率表、稅款計算機及其他資料
 - 使用「表格傳真服務」(2598 6001),選擇語言後再按下列鍵索取:有關的稅務規例【按(2)(5)】、利得稅計算表【IR957A(c)】【按(2)(8)】
 - 致函(香港郵政總局郵箱 132 號)或傳真(2877 1232)予評稅主任,註明你的檔案號碼及日間聯絡電話號碼
 - 致電 187 8022
 - 前往香港灣仔告士打道 5 號稅務大樓 1 樓中央詢問處查詢
- (b) 就你所申請的扣除項目或免稅額的證明文件,你必須保留 6 年(由有關課稅年度完結起計),以便本局日後抽查時可提交查驗。
- (c) 請保存一份填妥的報稅表副本,以備參考。

NOTES AND INSTRUCTIONS – FORM BIR60C

PERSONAL INFORMATION COLLECTION STATEMENT

It is obligatory for you to supply the personal data as required by the return. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your application/request/notification will not be accepted for processing. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

GUIDANCE ON GENERAL MATTERS

1. The term “year” refers to the year of assessment printed on the front page of the return. A year of assessment runs from 1 April to 31 March.
2. The return should be completed in blue or black ink.
3. All amounts must be shown in HK dollars (**excluding cents**).

HOW TO COMPLETE THE RETURN

1. NAME AND HONG KONG IDENTITY (HKID) CARD

- (a) You must state the name exactly as shown on the HKID Card whenever a name is required in the return. This requirement is applicable to yourself, your spouse, your dependent children, brothers, sisters, parents and grandparents where appropriate. For a child, brother/sister without a HKID Card, the name as recorded on the Birth Certificate should be stated.
- (b) You should also enter your and your spouse's HKID Card Number in the exact format as shown in the respective HKID Card [e.g. Y626525(5)]. If you/your spouse does not have a HKID Card, the nationality and Passport Number should be stated instead. If a HKID Card is subsequently issued to you/your spouse, please inform this Department of the HKID Card Number **WITHIN 1 MONTH**.

2. SPOUSE

The word “spouse” means your lawful spouse under a valid marriage recognized by Hong Kong law or other legal marriage recognized by the law of the place where it was entered into.

3. CHANGE OF POSTAL ADDRESS

If you change your postal address after lodging this return, you must notify the Department of the new address **WITHIN 1 MONTH**. You may obtain the relevant form through our ‘Fax-A-Form’ Service at 2598 6001 [select the language and press keys (2)(7)] and return it after completion; or notify us your new postal address by any of the methods listed in the Department's web site under ‘Tax Information : Individuals : Notification of Change of Postal Address’.

4. INCOME FROM PROPERTIES

- (a) The word “properties” means land and/or buildings in Hong Kong. Only details of properties of which you were the **sole owner**, as registered in the Land Registry, and were let during the year are to be reported in Part 3. If you were not a sole owner of any property during the year, please write “NIL” under Part 3 of the return and proceed to Part 4. The rental income from properties jointly owned or co-owned by you should not be reported here. Separate Property Tax returns will be issued in respect of the jointly owned or co-owned properties. If you have not received a Property Tax return for any let property that is jointly owned or co-owned by you, please fill in Form IR6129 or inform this Department in writing. You may get this form from www.ird.gov.hk or the ‘Fax-A-Form’ Service at 2598 6001 [select the language and press keys (6)(1)].
- (b) Location of property should be the full address of the property as stated in the Deed of Assignment or similar instruments registered in the Land Registry.
- (c) For certain properties in Hong Kong, Government rent is payable quarterly from the date of extension of lease or 1.7.1997, as appropriate and charged together with rates. Please note that for Property Tax purpose you are only entitled to claim deduction of rates you agreed to pay and paid by you, but **NOT** Government rent, management fee, renovation or refurbishment expenses and utilities charges, etc. A statutory allowance for repairs and outgoings at 20% of the assessable value after deduction of rates paid by owner will be automatically granted in the assessment.

5. INCOME

Income is chargeable to Salaries Tax if it arises in, or is derived from, Hong Kong from an office, employment or pension; or in respect of services rendered in Hong Kong relating to an office or employment of profit. “Income” includes amounts paid outside Hong Kong, by the employer or by any other person, for services rendered in Hong Kong, or otherwise in connection with employment. Remuneration paid under certain service company arrangements which come within the scope of section 9A of the Inland Revenue Ordinance is also treated as “income”. The term “income” includes commission, fees, allowances, any holiday journey benefits by reference to the amount paid by the employer and similar payments and benefits as outlined below in Note 6. Also, award of shares and share option gain by virtue of an office or employment are chargeable income.

6. PLACE OF RESIDENCE PROVIDED

Part 4.2 must be completed if your employer or an associated corporation provided you with a place of residence - this includes place of residence where all or part of the rent paid by you has been refunded. Please indicate under the heading “Nature” whether a house, a flat, a serviced apartment or the number of rooms in a hotel etc were provided. The term “associated corporation” means a corporation over which the employer has control or if the employer is a corporation, a corporation which has control over the employer, or a corporation which is under the control of the same person as is the employer. “Control” means the power of a person, either by the means of a holding of shares or by means of powers granted, to conduct the affairs of the corporation in accordance with his/her wishes. The term “rateable value” refers to the rateable value included in the valuation list prepared under the Rating Ordinance or if the place of residence is not so included, the rateable value ascertained in accordance with Part III of that Ordinance. The term “Rent paid by me to landlord” means the amount of rental payments made to the landlord. In addition, if you are responsible for the payment of rates and management fees, which are accepted by your employer as part of the cost of providing the accommodation for the purpose of refund of rent, you may also indicate such amounts under this Part.

7. DEDUCTIONS

- (a) Outgoings and expenses
Deductions are limited to outgoings and expenses **WHOLLY, EXCLUSIVELY AND NECESSARILY** incurred in the production of your assessable income and to depreciation allowances in respect of capital expenditure on machinery or plant, the use of which is **ESSENTIAL** to the production of your assessable income. For disabled employees, claim for depreciation allowance in respect of the costs of special aids and equipment such as wheel-chairs, artificial limbs, visual or hearing aids and their repairs and maintenance, may be admitted upon production of evidence to substantiate the amount incurred.
- (b) Expenses of self-education
“Expenses of self-education” include tuition and examination fees in connection with a prescribed course of education or fees paid for examinations set by specified education providers or trade, professional or business associations, to the extent they have not been reimbursed or reimbursable by your employer and any other person. The deductible amount shall not exceed the amount prescribed in the Inland Revenue Ordinance.
A “prescribed course of education” is one undertaken at a specified education provider (list of providers is available at www.gov.hk/en/residents/taxes/salaries/allowances/deductions/selfeducation.htm), such as university, college, school, technical institution, training centre, institution specifically approved by the Commissioner of Inland Revenue or provided by a trade, professional or business association; or a course is accredited or recognised by specified professional bodies or institutions. The course must be for the gain or maintaining qualifications for use in any employment. This could be a current employment or a planned new employment. Some examples of qualifying courses undertaken include:-
 - any management course by a business executive;
 - a commercial or computer course by a secretary or clerk;
 - a vocational training course by a technician;
 - a continuing professional development seminar by an accountant or lawyer.

General interest classes, for example a Tai Chi course, **WILL NOT** qualify as an employment-related course.

- (c) Approved charitable donations
“Approved charitable donations” means the aggregate of approved charitable donations of not less than \$100 and with receipts in support paid by you/your spouse to charities which are exempt from tax under section 88 of the Inland Revenue Ordinance or to the Government for charitable purposes. However, the maximum amount deductible for each year of assessment shall not exceed 35% of your income after allowable expenses and depreciation allowances. A list of tax-exempt charities is available at www.ird.gov.hk/eng/pdf/s88list_emb.pdf.
- (d) Mandatory contributions to recognized retirement schemes
Recognized retirement scheme means a mandatory provident fund scheme [MPF scheme] or a recognized occupational retirement scheme [ORSO scheme]. The amount of mandatory contributions paid by you as an employee to a MPF scheme is deductible under Salaries Tax. However, any voluntary contributions made by you are not deductible. If you have contributed to an ORSO scheme instead of a MPF scheme, the contributions paid by you to the ORSO scheme are also deductible under Salaries Tax. However, the maximum amount deductible should be the **SMALLEST** of the following 3 amounts:-
 - the actual amount of contributions you made to the ORSO scheme; or
 - the amount of the mandatory contributions that you would have been required to pay if you had contributed as an employee in a MPF scheme; or
 - the amount prescribed in the Inland Revenue Ordinance.

8. PROFITS FROM SOLE PROPRIETORSHIP BUSINESSES

- (a) If you did not carry on any trade, profession or business as a sole proprietor during the whole of the basis period for the year, write "NIL" in Part 5 and proceed to Part 6 of the return.
- (b) Only profits/losses of sole proprietorship businesses are to be reported under Part 5 of the return. Profits/Losses from corporations of which you were a shareholder or partnerships of which you were a partner need not be reported in this return. Separate Profits Tax returns will be issued to the corporations or partnership businesses.
- (c) **ASSESSABLE PROFITS/LOSSES**
The Assessable Profits/Losses are the net profits/losses (other than profits/losses arising from the sale of capital assets) for the period, arising in or derived from Hong Kong and calculated in accordance with the Inland Revenue Ordinance.
- (d) **NATURE OF BUSINESS**
The nature of business carried on should be stated explicitly e.g. state "Manufacturer of Plastic Goods" instead of "Manufacturer".
- (e) **TWO-TIERED PROFITS TAX RATES**
The business is chargeable at two-tiered rates if it had no connected entity or no other connected entity elects to be so chargeable. For connected entities, the two-tiered rates will only apply to one of them, the others will not qualify for the two-tiered profits tax rates.
- (f) **KEEPING BUSINESS RECORDS**
The Inland Revenue Ordinance requires each person carrying on a trade, profession, or business in Hong Kong to keep sufficient records of income and expenditure and assets and liabilities in relation to that trade, profession or business to enable his/her assessable profits to be readily ascertained. Failure to keep sufficient records may result in a fine of up to \$100,000.

9. ELECTION FOR PERSONAL ASSESSMENT

- (a) If you and/or your spouse had income chargeable to Property Tax and/or Profits Tax, election for Personal Assessment may reduce your tax liability. However, if you and your spouse had income from employment only, there is no need to elect for Personal Assessment because it cannot reduce your and your spouse's tax liability further. Under Personal Assessment, income from all sources is aggregated and from this total, the following may be deducted:-
- (i) business losses incurred in the year of assessment;
 - (ii) losses brought forward from previous years under Personal Assessment;
 - (iii) approved charitable donations;
 - (iv) interest payments on money borrowed for the purpose of producing property income; and
 - (v) personal allowances and concessionary deductions.
- Tax at marginal rates will then be imposed on the balance.
- (b) You may elect for Personal Assessment if:-
- (i) you are of or above the age of 18 years, or under that age and both your parents are dead; and you are either ordinarily resident in Hong Kong or is a temporary resident.
 - (ii) If you are married and not living apart from your spouse, either one or both of you are eligible to make an election for personal assessment and both of you have assessable income under the Inland Revenue Ordinance, you and your spouse may jointly make an election for personal assessment.
 - (iii) If you are married, you and your spouse are jointly assessed under Salaries Tax, election for personal assessment should be made by you and your spouse jointly.
- For the purpose of Personal Assessment:
- a person will be regarded as "ordinarily resident in Hong Kong" if he / she resides in Hong Kong voluntarily and for a settled purpose (such as for education, business, employment or family etc.) with sufficient degree of continuity. Such person should habitually and normally reside in Hong Kong apart from temporary or occasional absences of long or short duration, and is living in Hong Kong as an ordinary member of the community for all the purposes of his/her daily life. Please refer to item 17 for the explanation of "ordinarily resident in Hong Kong"
 - "temporary resident" means an individual who stays in Hong Kong for a period or a number of periods amounting to more than 180 days during the year of assessment in respect of which the election is made or for a period or periods amounting to more than 300 days in 2 consecutive years of assessment one of which is the year of assessment in respect of which the election is made.

10. DEDUCTION FOR INTEREST PAYMENTS

If you and/or your spouse elected for Personal Assessment, the total amount of interest payments made by you during the year on any money borrowed for producing property income reported in Part 3 shall be allowed as a deduction, with the limitation that the deduction cannot exceed the net assessable value of the individual property let. Interest payments relating to periods of non-letting (e.g. vacant or occupied as residence by your own family) are not deductible and should not be included in Part 6.2.

11. MARRIED PERSON'S ALLOWANCE

- (a) You are entitled to the Married Person's Allowance under Salaries Tax if your spouse did not derive any income chargeable to Salaries Tax and has not elected for personal assessment separately for the year; and at any time during the year of assessment you were married, or you were living apart but not divorced from your spouse and were maintaining or supporting him/her.
- (b) You are entitled to the Married Person's Allowance if you have elected for joint assessment under Salaries Tax and/or Personal Assessment jointly with your spouse.

12. CHILD ALLOWANCE

You are entitled to an allowance in respect of any unmarried child, maintained by you during the year, who was under 18 years of age at any time in the year of assessment, or of or over 18, but under 25 and was receiving full time education at a university, college, school or other similar educational establishment. Child Allowance is also granted in respect of a child of or over the age of 18 who, by reason of physical or mental disability, is incapacitated for work.

The word "child" means:-

- (a) your child or your spouse's/former spouse's child;
- (b) a child adopted by you or your spouse/former spouse;
- (c) your step-child or your spouse's/former spouse's step-child.

An additional one-off Child Allowance will be granted in the year the child was born.

IF YOU AND YOUR SPOUSE BOTH HAVE INCOME CHARGEABLE TO SALARIES TAX, ALL CHILD ALLOWANCES MUST BE CLAIMED BY EITHER ONE OF YOU.

You may decide who will make the claim but once made, the nomination is not revocable without the consent of the Commissioner. Nevertheless, the nomination is valid for the year to which this return relates and you may make a different nomination in other years.

ONLY ONE INDIVIDUAL CAN BE GRANTED THE CHILD ALLOWANCE OR THE DEPENDENT BROTHER/SISTER ALLOWANCE IN RESPECT OF THE SAME PERSON.

If you and other individuals are entitled to claim such an allowance in respect of the same person, **YOU MUST AGREE AMONG YOURSELVES WHICH ONE OF YOU IS TO CLAIM THE ALLOWANCE.** If there is no agreement among yourselves, no allowance will be granted.

13. DEPENDENT BROTHER OR DEPENDENT SISTER ALLOWANCE

You are entitled to a dependent brother/sister allowance if you/your spouse, not being a spouse living apart from you, had sole or predominant care of an unmarried brother/sister or unmarried brother/sister of your spouse during the year, and the person so maintained was under 18 years of age at any time in the year of assessment, or of or over 18, but under 25 and was receiving full time education at a university, college, school or other similar educational establishment. The allowance would also be granted if the person so maintained was of or over the age of 18 who, by reason of physical or mental disability, is incapacitated for work.

"Brother/sister or brother/sister of the spouse" means:-

- (a) a brother/sister of full/half blood of you/your spouse;
- (b) an adopted brother/sister of you/your spouse;
- (c) a step brother/sister of you/your spouse;
- (d) a natural child of an adoptive parent of you/your spouse;
- (e) a brother/sister of your deceased spouse.

ONLY ONE INDIVIDUAL CAN BE GRANTED THE CHILD ALLOWANCE OR THE DEPENDENT BROTHER/SISTER ALLOWANCE IN RESPECT OF THE SAME PERSON.

If you and other individuals are entitled to claim such an allowance in respect of the same person, **YOU MUST AGREE AMONG YOURSELVES WHICH ONE OF YOU IS TO CLAIM THE ALLOWANCE.** If there is no agreement among yourselves, no allowance will be granted.

14. SINGLE PARENT ALLOWANCE

If, throughout the year, you were single, divorced, widowed, married but living apart from your spouse, and were responsible, on an ongoing basis, for the provision of daily care and supervision for a child, you may claim Single Parent Allowance provided that you were entitled to be granted Child Allowance in respect of that child. You are not entitled to Single Parent Allowance merely by making financial contribution towards the maintenance and education of your child/children.

15. PERSONAL DISABILITY ALLOWANCE

If you are eligible to claim an allowance under the Government's Disability Allowance Scheme during the year, you are entitled to claim Personal Disability Allowance.

16. DISABLED DEPENDANT ALLOWANCE

If you are granted Married Person's, Child, Dependent Brother/Sister, Dependent Parent/Grandparent Allowances or allowed deduction for Elderly Residential Care Expenses in respect of a dependant who is eligible to claim an allowance under the Government's Disability Allowance Scheme during the year, you are also entitled to claim a Disabled Dependand Allowance in respect of that disabled dependant.

17. DEPENDENT PARENT AND DEPENDENT GRANDPARENT ALLOWANCE

You are entitled to a Dependent Parent/Grandparent Allowance in respect of each dependent parent/grandparent maintained by you/your spouse, not being a spouse living apart from you, during the year provided that the dependant must at any time during the year be:-

- (a) ordinarily resident in Hong Kong, which means that the dependant must be habitually and normally resident in Hong Kong. To determine whether a dependant is ordinarily resident in Hong Kong, the Department may consider objective factors including: (i) the number of days he/she stayed in Hong Kong, the frequency of his/her visit to Hong Kong and the length of each stay; (ii) whether he/she has a permanent dwelling in Hong Kong; (iii) whether he/she owns a property for residence outside Hong Kong; (iv) whether he/she works or carries out a business in Hong Kong; (v) whether his/her relatives are mainly residing in Hong Kong;
- (b) aged 55 or more, or have been eligible to claim an allowance under the Government's Disability Allowance Scheme; and
- (c) resided with you and your spouse, otherwise than for full valuable consideration, for a continuous period of not less than 6 months or have received from you/your spouse not less than \$12,000 in money towards his/her maintenance.

The word "parent" means:-

- (i) a parent of whose marriage you/your spouse is the child;
- (ii) a parent by whom you/your spouse was legally adopted;
- (iii) a step-parent of you/your spouse;
- (iv) your/your spouse's natural father/mother;
- (v) a parent of your deceased spouse.

The word "grandparent" means:-

- (i) a natural grandfather/grandmother of you/your spouse;
- (ii) an adoptive grandparent of you/your spouse;
- (iii) a step grandparent of you/your spouse;
- (iv) a grandparent of your deceased spouse.

ONLY ONE INDIVIDUAL CAN BE GRANTED THE DEPENDENT PARENT/GRANDPARENT ALLOWANCE IN RESPECT OF THE SAME DEPENDENT PERSON. If you and other individuals are entitled to claim such an allowance in respect of the same person, **YOU MUST AGREE AMONG YOURSELVES WHICH ONE OF YOU IS TO CLAIM THE ALLOWANCE.** If there is no agreement among yourselves, no allowance will be granted.

You are entitled to an **ADDITIONAL** Dependent Parent/Grandparent Allowance in respect of each qualified dependent person (see above conditions) who resided with you otherwise than for full valuable consideration continuously throughout the year.

18. ELDERLY RESIDENTIAL CARE EXPENSES

- (a) You may claim a deduction of elderly residential care expenses paid by you/your spouse, not being a spouse living apart from you, to a residential care home in respect of your parent/grandparent or your spouse's parent/grandparent under Salaries Tax and Personal Assessment. A person chargeable to tax at standard rate is also entitled to the deduction.
- (b) To qualify for the deduction, a parent/grandparent must at any time during the year have been aged 60 or above, or under the age of 60, have been eligible to claim an allowance under the Government's Disability Allowance Scheme.
- (c) The deduction is allowed for the expenses **ACTUALLY PAID** to a residential care home in respect of the residential care received. Any amount subsequently reimbursed by any person or organisation should be excluded.
- (d) Only one claimant can be allowed the deduction in respect of a parent/grandparent.
- (e) Should the deduction be allowed to you, you or any other person is not entitled to claim Dependent Parent/Grandparent Allowance and Additional Dependent Parent/Grandparent Allowance for the same parent/grandparent for the same year of assessment.
- (f) The residential care home must be situated in Hong Kong and is licensed or exempted from licensing under the Residential Care Homes (Elderly Persons) Ordinance or Residential Care Homes (Persons with Disabilities) Ordinance, or is a scheduled nursing home which is exempted from licensing under section 128 of the Private Healthcare Facilities Ordinance.

19. HOME LOAN INTEREST

- (a) You may claim a deduction of home loan interest paid from your assessable income under Salaries Tax or from your total income under Personal Assessment.
- (b) To qualify for the deduction, the following conditions must be satisfied:-
 - you are the **OWNER** of the dwelling (as a sole owner, or as a joint tenant or tenant in common);
 - the dwelling is a separate rateable unit under the Rating Ordinance, i.e. it is **SITUATED IN HONG KONG**;
 - the dwelling is wholly or partly used by you as your **PLACE OF RESIDENCE** in the year of assessment;
 - home loan interest is paid by you during the year of assessment on a loan **FOR ACQUISITION** of the dwelling;
 - the loan is secured by a **MORTGAGE OR CHARGE** over the dwelling or over any other property in Hong Kong; **AND**
 - the **LENDER** is the Government, a financial institution, a registered credit union, a licensed money lender, the Hong Kong Housing Society, your employer, or any organisation or association approved by the Commissioner of Inland Revenue.
- (c) The amount of deduction is allowed as follows:-
 - If you are a sole owner of the dwelling, the amount deductible is the home loan interest **ACTUALLY PAID** by you in the year of assessment, subject to the maximum deductible amount for that year of assessment.
 - If you are a joint tenant or tenant in common of the dwelling, the home loan interest is regarded as having been paid by the joint tenants each in proportion to the number of joint tenants, or by the tenants in common each in proportion to his/her share of ownership in the dwelling. The amount deductible to you is calculated accordingly. In each case, the maximum deduction is also similarly **REDUCED**. For example, if the property is jointly owned by you and your spouse, the maximum deductible amount available to you for the year of assessment is \$50,000 (i.e. \$100,000 x 50%).
 - If the home loan is applied, or the dwelling is used, partly for other purposes, the home loan interest paid would be reduced proportionately in calculating the allowable deduction.
 - Home loan interest paid before the dwelling is used as a place of residence (e.g. during construction period) is not deductible.
 - For any car parking space which is in the same development as the dwelling and used by you, the home loan interest on the car parking space is also deductible provided that home loan interest in respect of the dwelling is also claimed for the same year of assessment.
 - If you have more than one place of residence, you are only entitled to claim the deduction in respect of **YOUR PRINCIPAL** place of residence. Likewise, where you and your spouse each have a dwelling separately, only one of you is entitled to claim the deduction in respect of the dwelling which you and your spouse regard as **YOUR PRINCIPAL** place of residence.
 - From the year of assessment 2012/13 onwards, the number of years of deduction is extended from 10 to 15 years of assessment and further extended to 20 years of assessment commencing from the year of assessment 2017/18, whether consecutively or not.
- (d) If you are married and your spouse, being owner of the dwelling, has no income derived from employment, property, trade, profession or business chargeable to tax during the year of assessment, he/she may nominate you to claim the deduction. Your spouse would be regarded as having been allowed the deduction for that year of assessment.

20. QUALIFYING PREMIUMS PAID UNDER VOLUNTARY HEALTH INSURANCE SCHEME (VHIS) POLICY

Qualifying premiums paid by you or your spouse for an insured person under a VHIS policy are deductible under Salaries Tax and Personal Assessment. The deductible amount shall not exceed the amount prescribed in the Inland Revenue Ordinance. The insured person under a VHIS policy is either yourself or your specified relative, i.e. your spouse, child, your/your spouse's brother, sister, parent or grandparent. The insured person is either a HKID Card holder or if under the age of 11 and not a HKID card holder at any time during the year of assessment, his/her natural parent or adoptive parent must be a HKID Card holder when he/she was born or adopted. If the specified relative is your child, your/your spouse's brother/sister, he/she must be at any time during the year of assessment under the age of 18; or aged 18 or more but under the age of 25 and receiving full time education at a university, college, school or other similar educational establishment; or aged 18 or more but incapacitated for work by reason of physical or mental disability. If the specified relative is your or your spouse's parent/grandparent, he/she must be at any time during the year of assessment at the age of 55 or more, or eligible to claim an allowance under the Government's Disability Allowance Scheme.

21. QUALIFYING ANNUITY PREMIUMS AND TAX DEDUCTIBLE MPF VOLUNTARY CONTRIBUTIONS

- (a) Qualifying annuity premiums and tax deductible MPF voluntary contributions (TVC) are deductible under Salaries Tax and Personal Assessment.
- (b) Eligibility for deduction
 - Qualifying Annuity Premiums: The policy holder of a Qualifying Deferred Annuity Policy must be yourself and/or your spouse. The qualifying annuity premiums must be paid by you and/or your spouse (not living apart). The annuitant of the policy must be yourself and/or your spouse (being your spouse at any time during the year of assessment). The annuitant must be a HKID card holder during the relevant year of assessment.
 - TVC: The MPF voluntary contributions must be paid into a TVC account defined under the Mandatory Provident Fund Schemes Ordinance. You must be the TVC account holder.
- (c) You may claim deduction for qualifying annuity premiums paid for your spouse, but premiums claimed in your spouse's return should be excluded.
- (d) If you claim deductions in respect of both qualifying annuity premiums and TVC in a year of assessment, TVC are to be firstly allowed and qualifying annuity premiums are to be secondly allowed by the Department.
- (e) The deductible amount shall not exceed the aggregate of qualifying annuity premiums paid for yourself and spouse and TVC paid during the year of assessment or the specified maximum deduction, whichever is lower.

22. OTHERS

- (a) If you need further information or assistance, you may:-
 - visit www.ird.gov.hk for Related Tax Rules, Allowances, Deductions and Tax Rate Table, Tax Calculator and other information under "Tax Information : Individuals"
 - use the 'Fax-A-Form' Service (2598 6001), select the language and press the following keys to obtain: Related Tax Rules [Key (2) (5)], Proforma Profits Tax Computation Form [IR957A(e)] [Key (2) (8)]
 - write (G.P.O. Box 132, Hong Kong) or fax (2877 1232) to the Assessor, quoting your file number and day-time contact telephone number
 - telephone 187 8022
 - call at the Central Enquiry Counter at 1/F of the Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong
- (b) Documentary evidence in support of your deduction and allowance claims should be retained for a period of **6 years** after the expiration of the relevant year of assessment. You may be required to provide such evidence in the event that your case is subsequently selected for review.
- (c) Please retain a copy of the completed tax return for reference.