



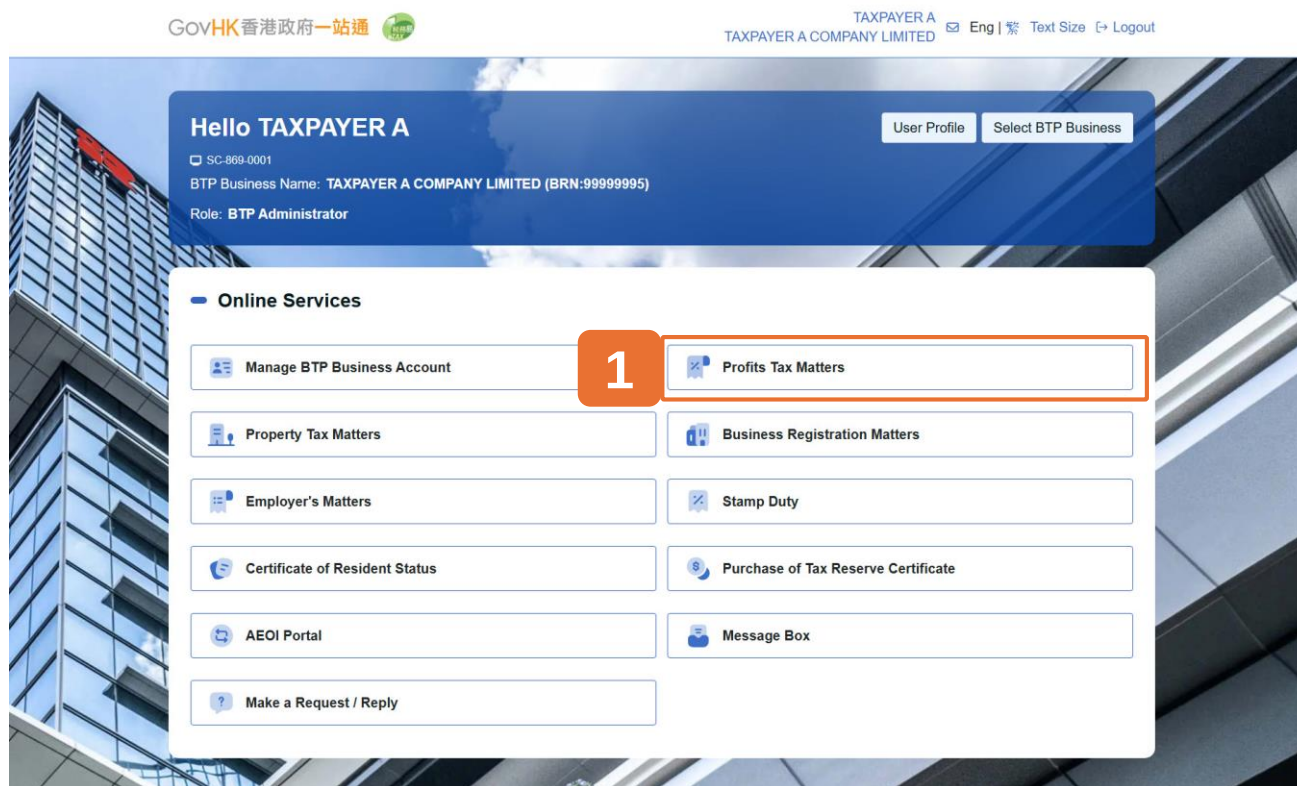
Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China



Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)



Getting Started

This document will guide you through the steps of lodging of an objection to profits tax assessment, applying for holdover of provisional profits tax and requesting to amend tax assessment.

These services are provided under the Business Tax Portal (BTP) and Tax Representative Portal (TRP) and are not applicable for sole proprietorship businesses.

- 1 After logging in the BTP User Account or TRP User Account and select your serving business or client, select “Profits Tax Matters” from the online services menu.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

The screenshot shows the Business Tax Portal interface. At the top, there is a header with 'GovHK 香港政府一站通' and 'TAXPAYER A COMPANY LIMITED'. Below this, a blue banner displays 'Hello TAXPAYER A' and user details. The main content area is titled 'Profits Tax Matters' and contains a list of links. The link 'Objection to Assessment' is highlighted with an orange box and a large orange '1' on the left. Other links include 'Profile', 'Tax Position', 'Filing of Profits Tax Return', 'Holdover of Provisional Tax', 'Request to Amend Assessment', 'Make a Request / Reply', 'Country-by-Country Reporting Portal', 'Pillar One Portal', and 'Pillar Two Portal'.

GovHK 香港政府一站通

TAXPAYER A
TAXPAYER A COMPANY LIMITED

Eng | 繁 Text Size Logout

Hello TAXPAYER A
SC-869-0003
BTP Business Name: TAXPAYER A COMPANY LIMITED (BRN:99999995)
Role: BTP Administrator

Online Services > Profits Tax Matters

Profits Tax Matters Back

Profile

Tax Position

Filing of Profits Tax Return →

1 Objection to Assessment

Holdover of Provisional Tax

Request to Amend Assessment

Make a Request / Reply

Country-by-Country Reporting Portal

Pillar One Portal

Pillar Two Portal

1

Select “Objection to Assessment, “Holdover of Provisional Tax” or “Request to Amend Assessment” to begin.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

GovHK 香港政府一站通

TAXPAYER A
TAXPAYER A COMPANY LIMITED

Eng | 繁 | Text Size | Logout

Request to Amend Tax Assessment / Holdover of Provisional Tax

SC-872-0001

Quit

It may take 10-20 minutes to complete the application.
You may lodge an objection, apply for holdover of provisional tax or request to amend tax assessment (excluding sole proprietorship).
Please complete the application in 30 minutes, otherwise you have to re-start and input again.

Business Details

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

1 Confirm capacity 2 Provide request details 3 Confirmation 4 Acknowledgement

1 Continue

4 Steps to Proceed the Request

Upon entering the selected service, you will see the step page of application.

1 Click “Continue” to proceed.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Request to Amend Tax Assessment / Holdover of Provisional Tax

SC-872-0002

[Quit](#)

Confirm Capacity

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

I am in the capacity as below of the business / the tax representative to act on behalf of the business to make a request.

Capacity

1

e.g. DIRECTOR, PRECEDENT PARTNER
40 English characters or 10 Chinese characters, including symbol and space[Back](#)[Continue](#)

2

Step 1: Confirm Capacity

Provide your capacity of the business / the tax representative to act on behalf of the business.

1 Input your capacity, e.g. director

2 Click “Continue” to proceed.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Request to Amend Tax Assessment / Holdover of Provisional Tax

SC-872-0003

Quit

- 1 Confirm capacity 2 Provide request details 3 Confirmation 4 Acknowledgement

Business Details

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

Details of the Notice of Assessment

Year of Assessment (Required)

YYYY /

Issue Date (Required)

DD/MM/YYYY



Charge No.

9

-

9999999

-

99

-

A

Clear

Back

Continue

Step 2: Provide Request Details

Provide the details of the notice of assessment.

- 1 Input "Year of Assessment".
- 2 Input "Issue Date" or you can select the date in a pop-up calendar by clicking  icon.
- 3 Input "Charge No.".
- 4 Click "Continue" to proceed.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Business Details

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

Type of Request

Year of Assessment: 2024/25

Issue Date: 01 Apr 2025

Charge No.: 9-9999999-99-9

In respect of the above assessment, we / our client wish(es) to

1 ☐ Lodge an objection
☐ Apply for holdover of provisional tax
☐ Request an amendment on other grounds

Note

- Please read the [Tax Computation](#) / Assessor's Note, if any, in the above notice of assessment.
- Please take note of the **time limit** for making the request.

2

Clear Back Continue 3

Step 2: Provide Request Details

- 1 Select your request type.
- 2 Further information for the “Time limit for making the request” will be provided in the form of pop-up screen upon clicking the “time limit” at the Note.
- 3 Click “Continue” to proceed.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Lodge an objection

Step 2: Provide Request Details

- 1 Input your grounds of lodging the objection against the assessment.
- 2 If your objection is not lodged within the specified time, check the box of “Late Objection” and provide the reasons preventing from lodging the objection within the specified time.

Business Details

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

Details of the Notice of Assessment

Year of Assessment: 2024/25

Issue Date: 01 Apr 2025

Charge No.: 9-9999999-99-9

Lodge an Objection

1 We / Our client object(s) against the above assessment on the following grounds:

[A maximum of 2,400 English characters or 600 Chinese characters are allowed]

2 ☐ Late Objection (if applicable)

Causes preventing from lodging the objection within one month after the date of the notice of assessment:

[A maximum of 2,400 English characters or 600 Chinese characters are allowed]

Supporting documents to the request:

[Attach](#) [Remove all](#)

[Maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF]

[Clear](#) [Back](#) [Continue](#)

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Business Details

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

Details of the Notice of Assessment

Year of Assessment: 2024/25

Issue Date: 01 Apr 2025

Charge No.: 9-9999999-99-9

Lodge an Objection

We / Our client object(s) against the above assessment on the following grounds:

[A maximum of 2,400 English characters or 600 Chinese characters are allowed]

☐ Late Objection (if applicable)

Causes preventing from lodging the objection within one month after the date of the notice of assessment:

[A maximum of 2,400 English characters or 600 Chinese characters are allowed]

Supporting documents to the request:

3 Attach Remove all

[Maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF]

Clear Back **4** Continue

Lodge an objection

Step 2: Provide Request Details (Continued)

To support your claim, the relevant supporting documents can be submitted.

For supporting documents, maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF

You can remove a designated attachment by clicking  icon or remove all attachments by clicking “Remove all”.

3

Upload supporting documents.

- (i) Click “Attach”.
- (ii) Select the applicable supporting documents and click “Open” in the pop-up window.

4

Click “Continue” to proceed.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Apply for Holdover of Provisional Tax

We / Our client wish(es) to apply for holdover of provisional Profits Tax on the following grounds:

- ☐ Assessable profits of the business for the year is likely to be less than 90% of that for the preceding year (Please attach draft certified management accounts and profits tax computation)
- Estimated assessable profits for the year is
- ☐ The business has already ceased or will cease during the year (Please attach draft certified management accounts and profits tax computation)
- Date of cessation
- Estimated assessable profits for the year is
- ☐ Others (Please provide details in the "Supplementary information" below)

Supplementary information:

[A maximum of 2,400 English characters or 800 Chinese characters are allowed.]

Supporting documents to the request:

[Maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF]

Apply for holdover of provisional tax

Step 2: Provide Request Details

Provide grounds of applying for holdover of provisional profits tax.

- 1 Check the relevant box(es) to provide your ground(s) for application for holding over of provisional profits tax.
- 2 Enter the estimated assessable profits for the year in HK dollars.
- 3 Input the date of cessation, if applicable, or select the date in a pop-up calendar by clicking icon.
- 4 If you have other grounds, check the "Others" box and provide the supplementary information.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Apply for holdover of provisional tax

Step 2: Provide Request Details (Continued)

To support your claim, the relevant supporting documents can be submitted.

For supporting documents, maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF

You can remove a designated attachment by clicking  icon or remove all attachments by clicking “Remove all”.

5

Attach Remove all

[Maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF]

Clear Back

Continue

6

5

Upload supporting documents.

(i) Click “Attach”.

(ii) Select the applicable supporting documents and click “Open” in the pop-up window.

6

Click “Continue” to proceed.

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Request an amendment on other grounds

Step 2: Provide Request Details

- 1 Input your grounds of lodging the objection against the assessment.

To support your claim, the relevant supporting documents can be submitted.

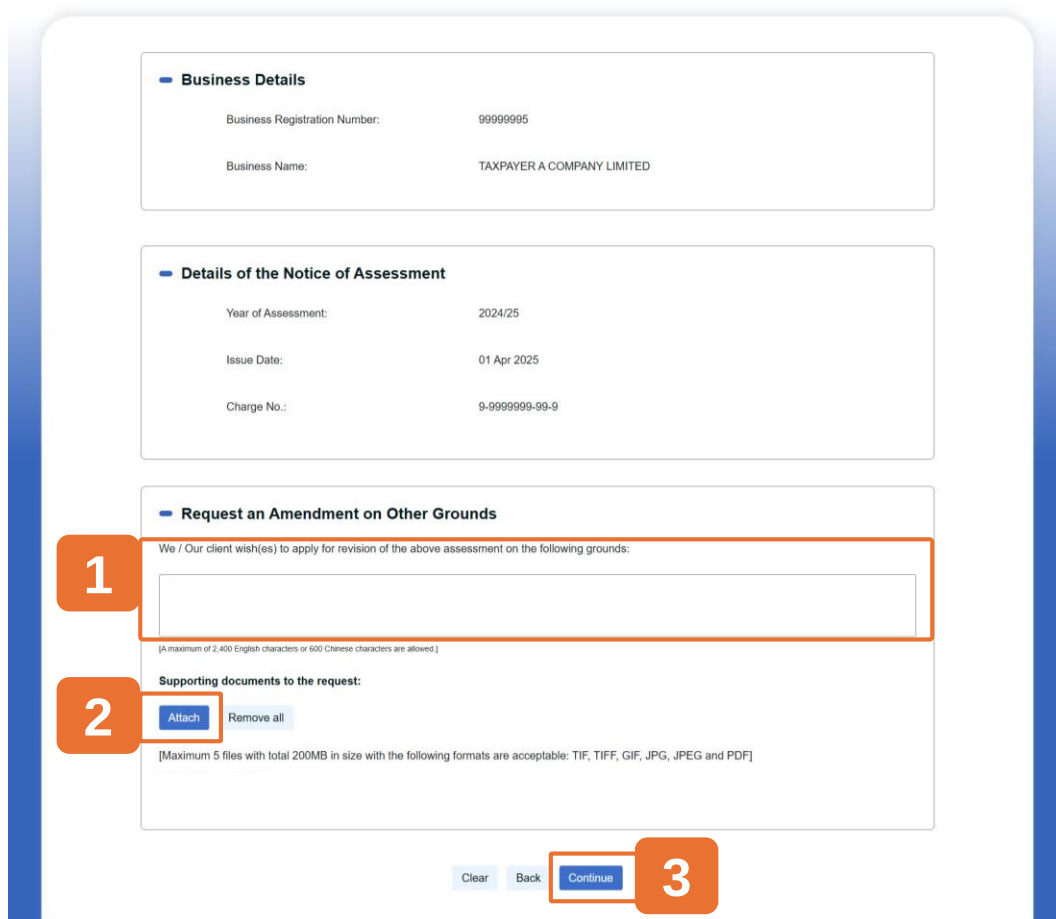
For supporting documents, maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF

You can remove a designated attachment by clicking  icon or remove all attachments by clicking “Remove all”.

- 2 Upload supporting documents.

- (i) Click “Attach”.
- (ii) Select the applicable supporting documents and click “Open” in the pop-up window.

- 3 Click “Continue” to proceed.



Business Details

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

Details of the Notice of Assessment

Year of Assessment: 2024/25

Issue Date: 01 Apr 2025

Charge No.: 9-999999-99-9

Request an Amendment on Other Grounds

We / Our client wish(es) to apply for revision of the above assessment on the following grounds:

[A maximum of 2,400 English characters or 600 Chinese characters are allowed]

Supporting documents to the request:

Attach Remove all

[Maximum 5 files with total 200MB in size with the following formats are acceptable: TIF, TIFF, GIF, JPG, JPEG and PDF]

Clear Back Continue

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Step 3: Confirmation

- 1 Before submission of your request, check the details of your application carefully. Click “Back” to return to the previous screens if you wish to amend any information.
- 2 If your tax representative has a TRP account, you can select to send a copy of the application to your tax representative by checking the box “Copy this application to Tax Representative Portal Account of”.
- 3 Click “Confirm” to complete the request.

Confirmation

Business Registration Number: 99999995

Business Name: TAXPAYER A COMPANY LIMITED

Year of Assessment: 2024/25

Issue Date: 01 Apr 2025

Charge No.: 9-9999999-99-9

Lodge an Objection

We / Our client object(s) against the above assessment on the following grounds:

Objection

Late Objection (if applicable)

Causes preventing from lodging the objection within one month after the date of the notice of assessment:

Causes

Supporting documents to the request:

1	Attachment.pdf	28.16KB
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☐ Copy this application to Tax Representative Portal Account of: SERVICE AGENT A LIMITED

Note

- If the assessment is raised in the absence of a tax return, the business must submit the tax return to validate the objection.
- If you wish to amend any information, please click the Back button at the bottom for returning to the previous screen.

1 Back Confirm 3

Guide to Objection to Assessment / Holdover of Provisional Tax / Request to Amend Assessment (Profits Tax)

Step 4: Acknowledgement

An acknowledgement with application details will be provided immediately after successful submission of record.

1

Click “Print” to print the acknowledgement.

2

Click “Save” to save the acknowledgement.

Acknowledgement

Transaction Reference Number:	9999 9999 9999 9999
Transaction Date / Time:	30 May 2025 10:42:33
Business Registration Number:	99999995
Business Name:	TAXPAYER A COMPANY LIMITED
Year of Assessment:	2024/25
Issue Date:	01 Apr 2025
Charge No.:	9-9999999-99-9

Lodge an Objection

We / Our client object(s) against the above assessment on the following grounds:

Objection

Late Objection (if applicable)

Causes preventing from lodging the objection within one month after the date of the notice of assessment:

Causes

Supporting documents to the request:

1	Attachement.pdf	28.16KB
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TAXPAYER A, DIRECTOR of TAXPAYER A COMPANY LIMITED

Note

- If the assessment is raised in the absence of a tax return, the business must submit the tax return to validate the objection.
- Please note notwithstanding that you have made a request to amend the assessment, you must pay the tax on or before the date(s) specified in the notice of assessment, unless the Commissioner orders that the payment of tax or any part of it be held over pending the result of such objection.
- The content of this acknowledgement will be saved to the Message Box and shown in the Outbox under the matter selected by you. You may also retain the relevant information by saving this page.

1

Print

Save

2



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
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