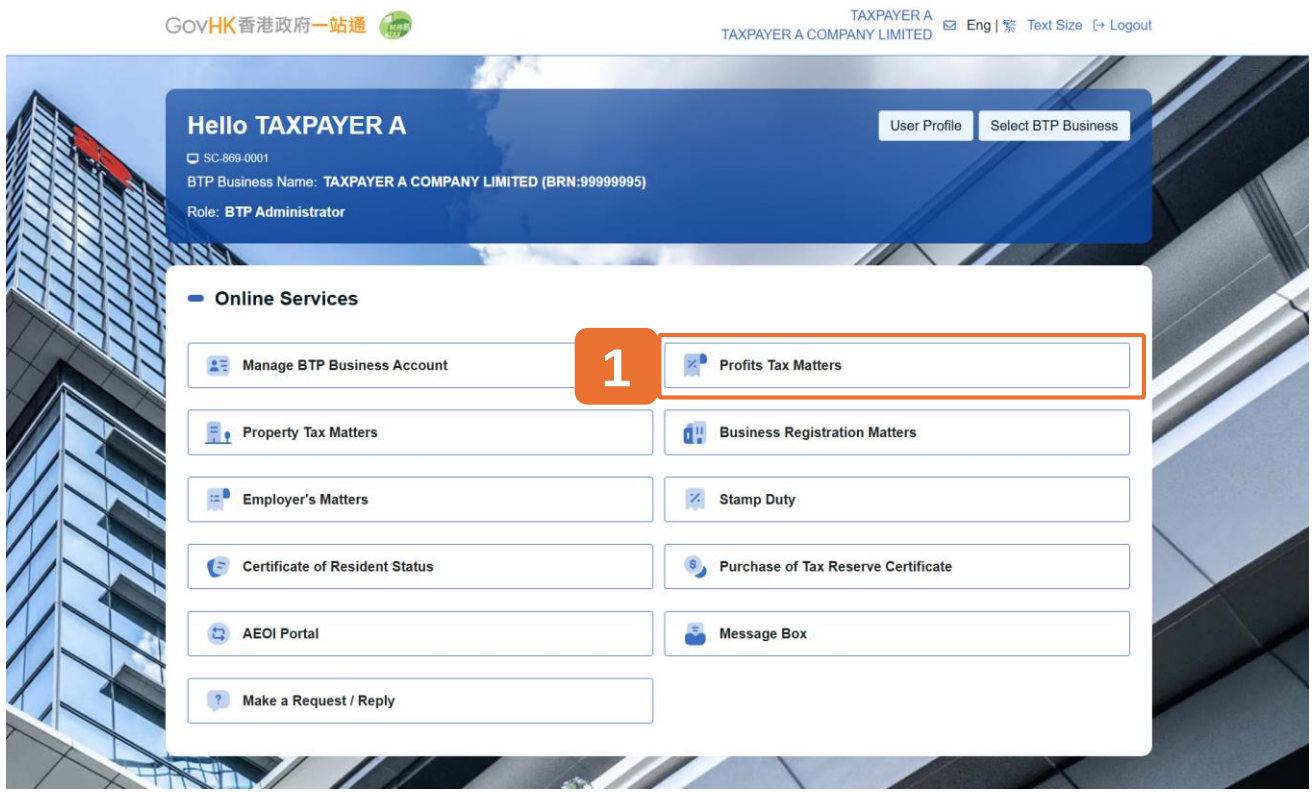
Inland Revenue Department
The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

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)



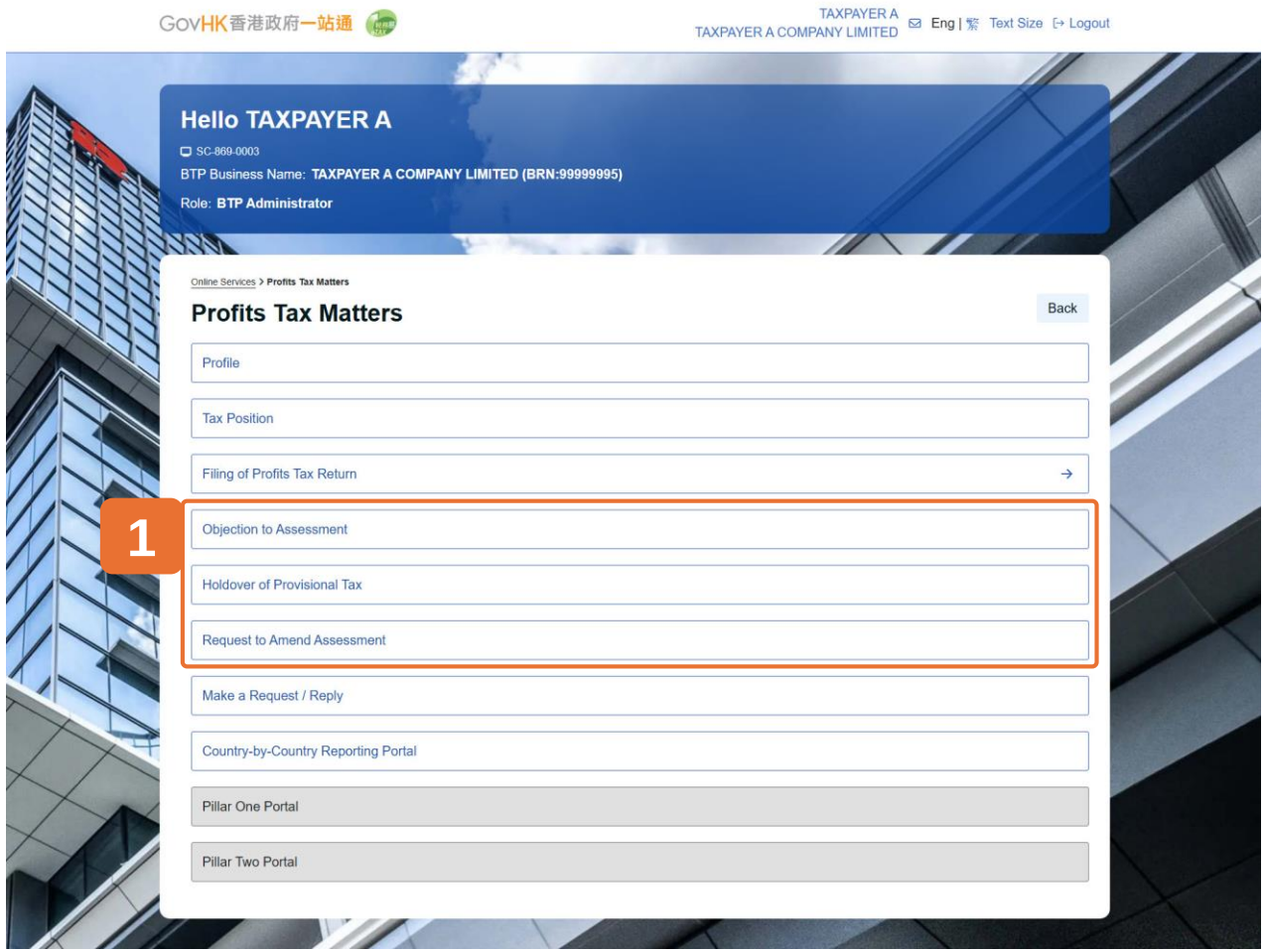
Getting Started

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.

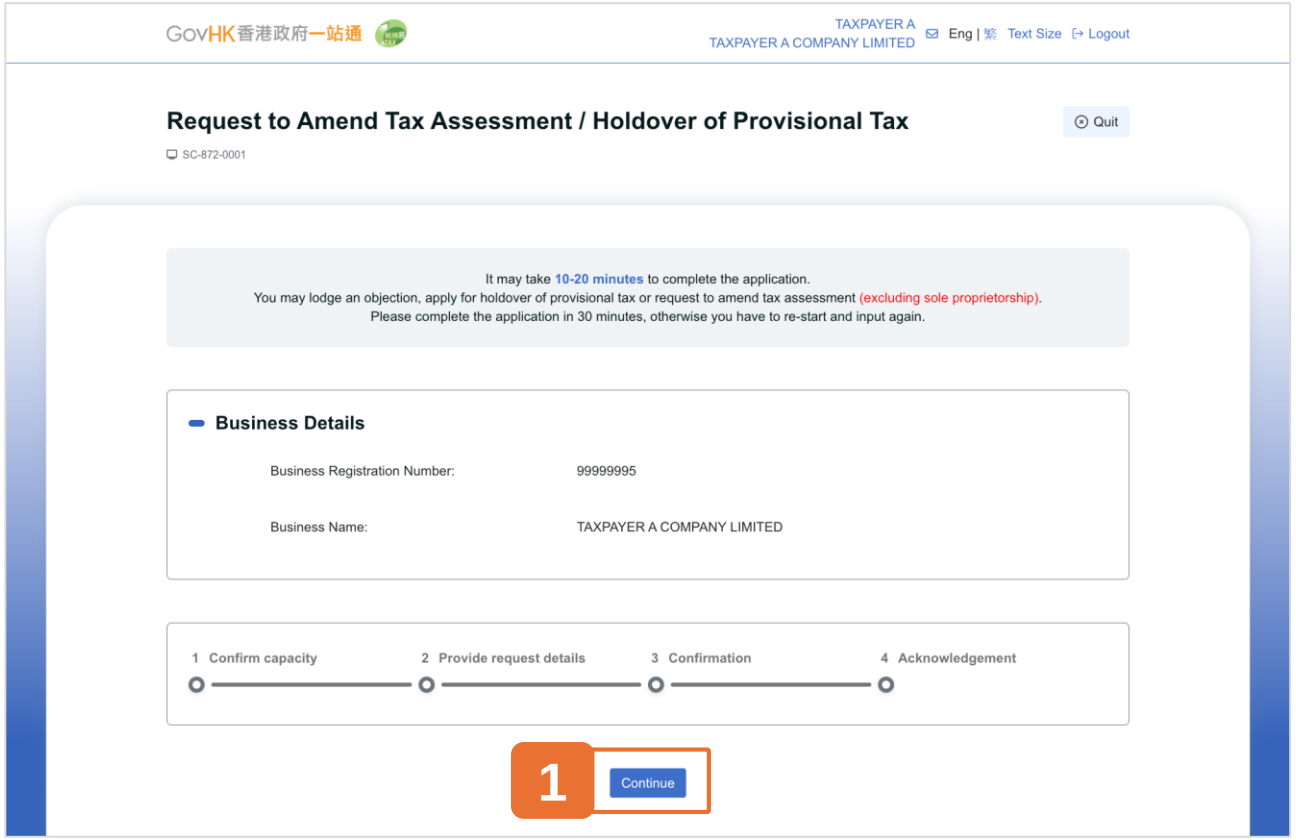
1 After logging in the BTP User Account or TRP User Account and select your serving business or client, select “Profits Tax Matters” from the online services menu.

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



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)

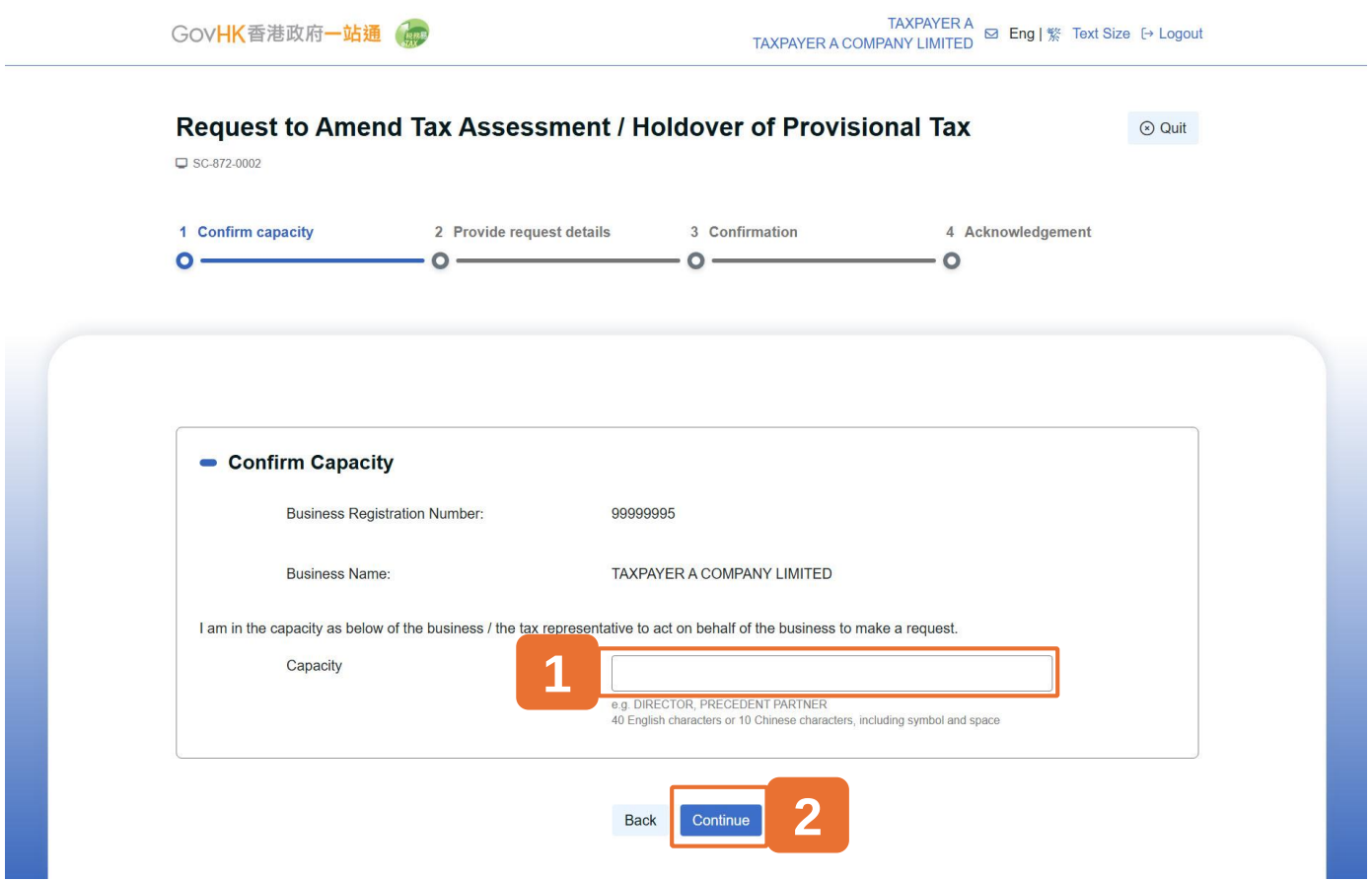


4 Steps to Proceed the Request

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)

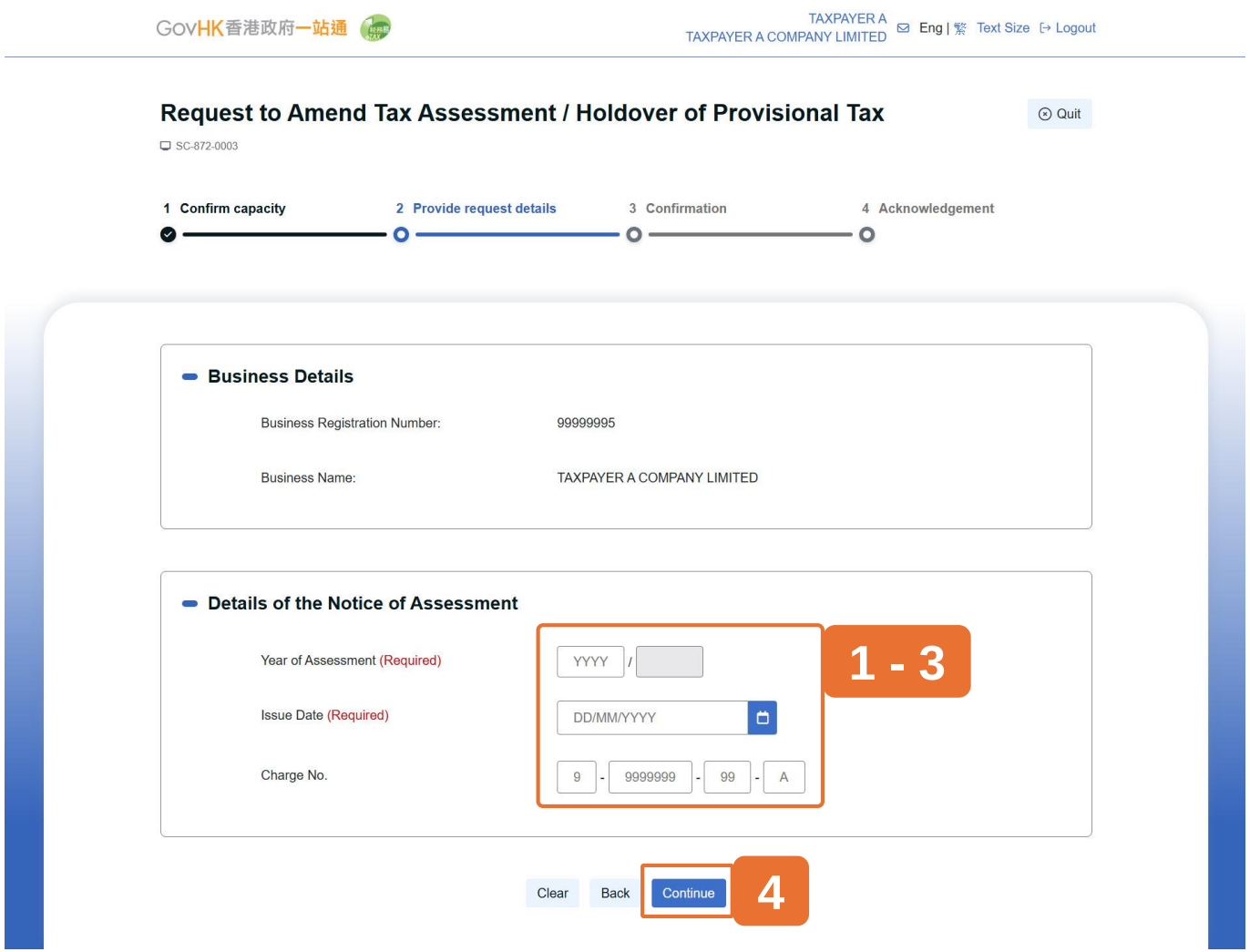


Step 1: Confirm Capacity

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)

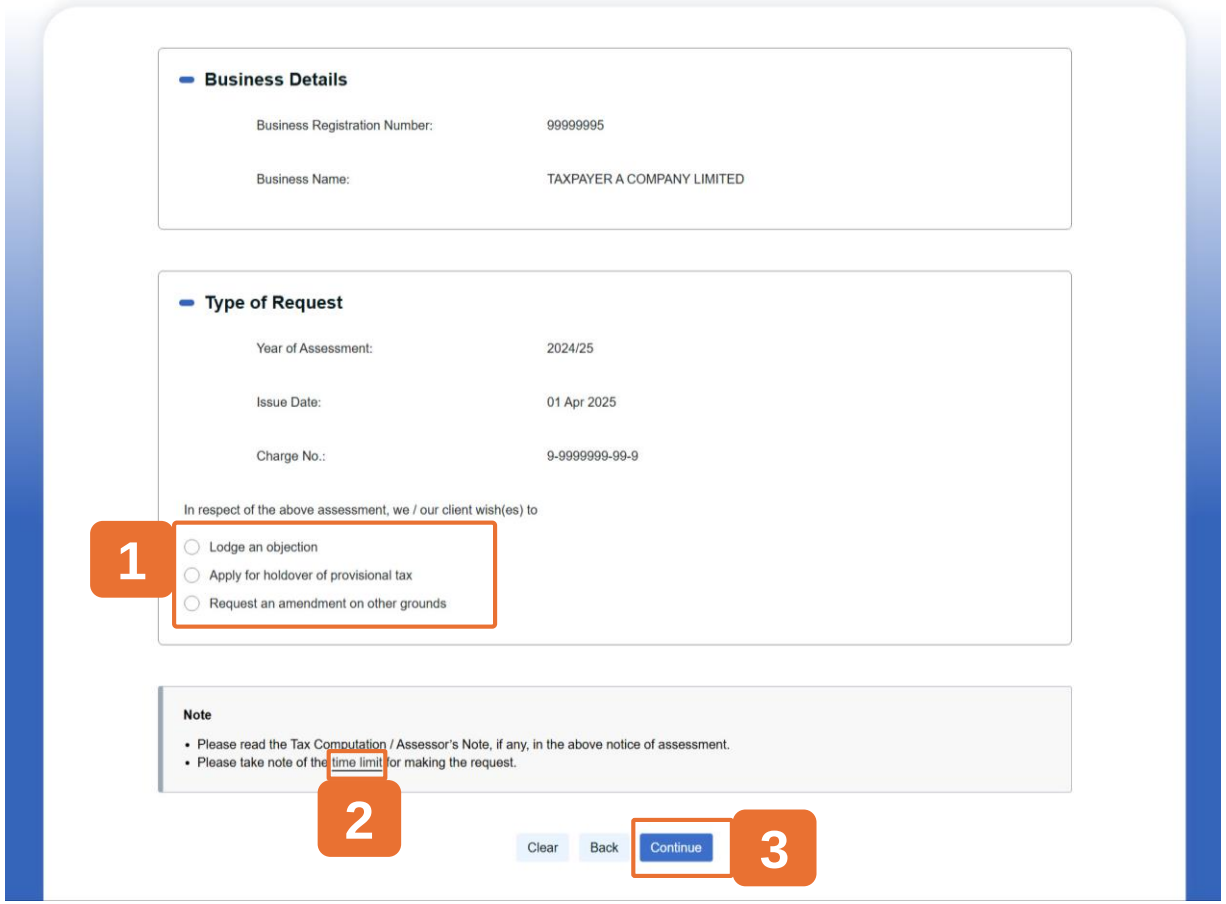


Step 2: Provide Request Details

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)



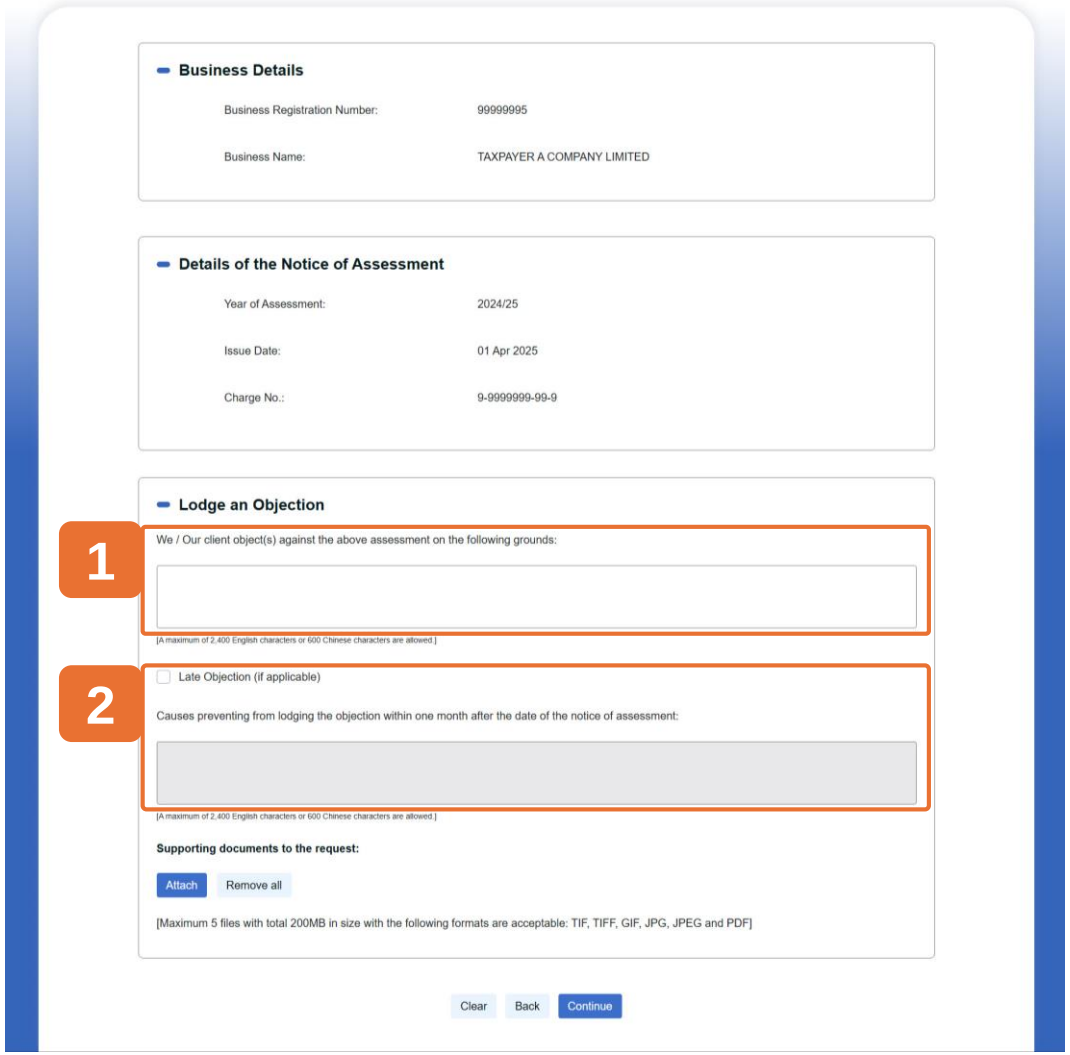
Step 2: Provide Request Details

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)



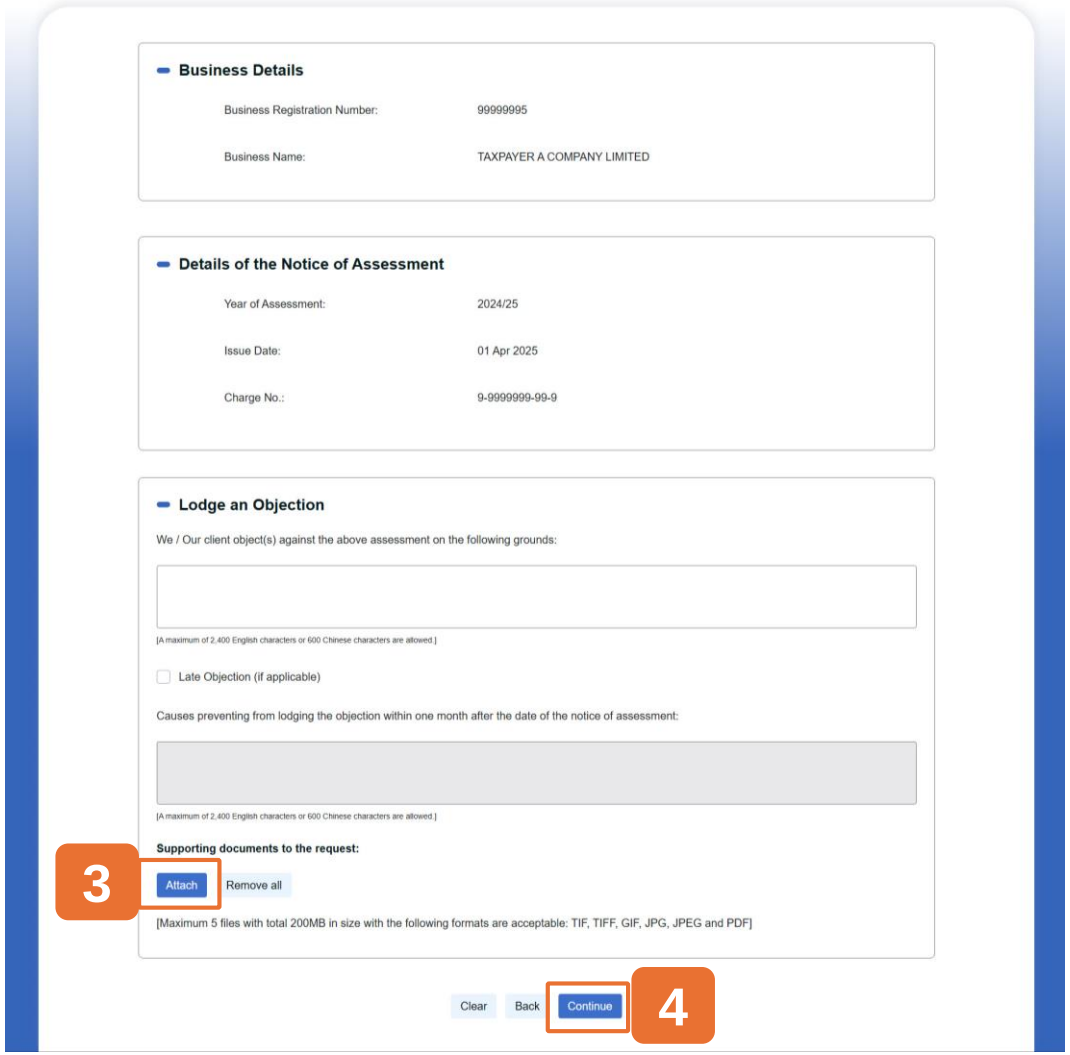
Lodge an objection

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.

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



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”.

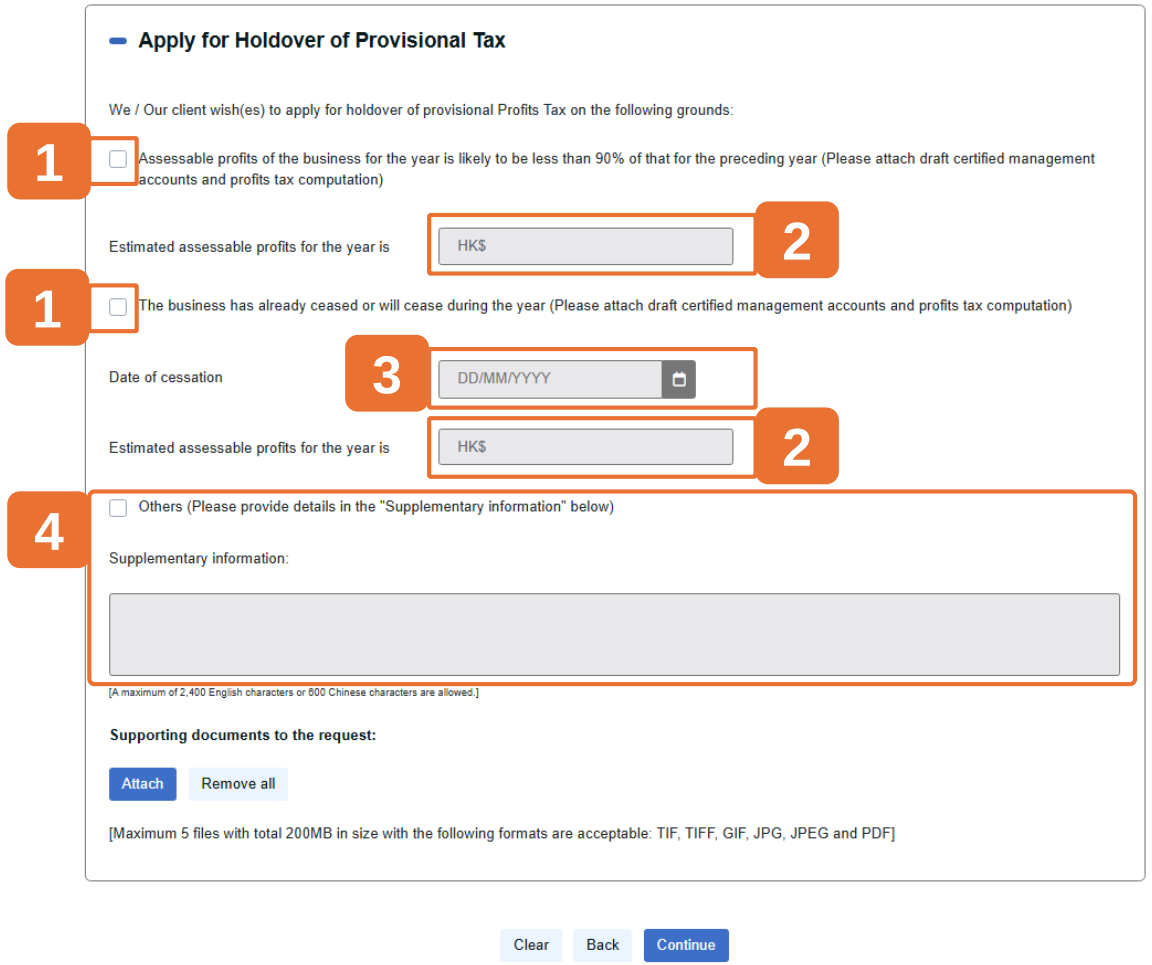
3 Upload supporting documents.

(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)



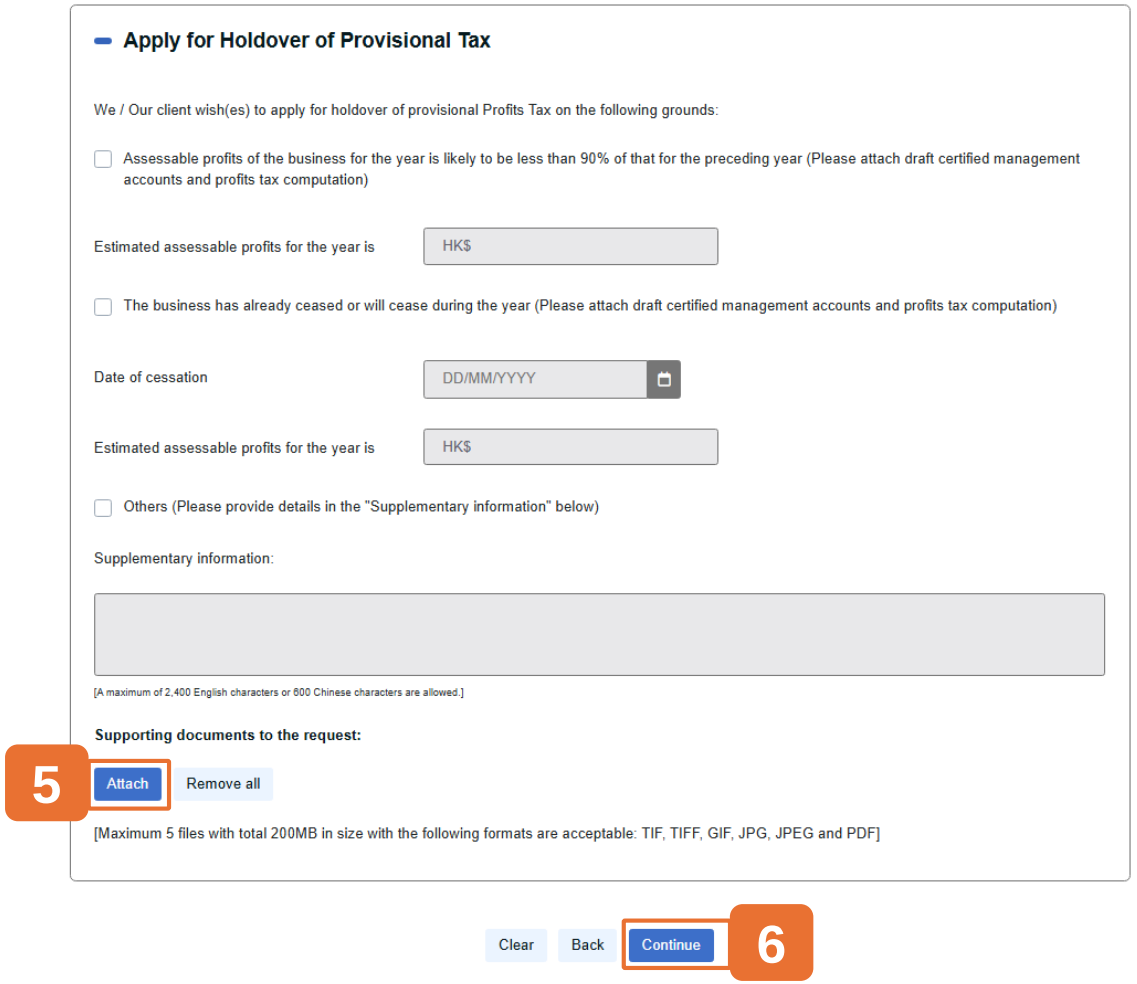
Apply for holdover of provisional tax

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”.

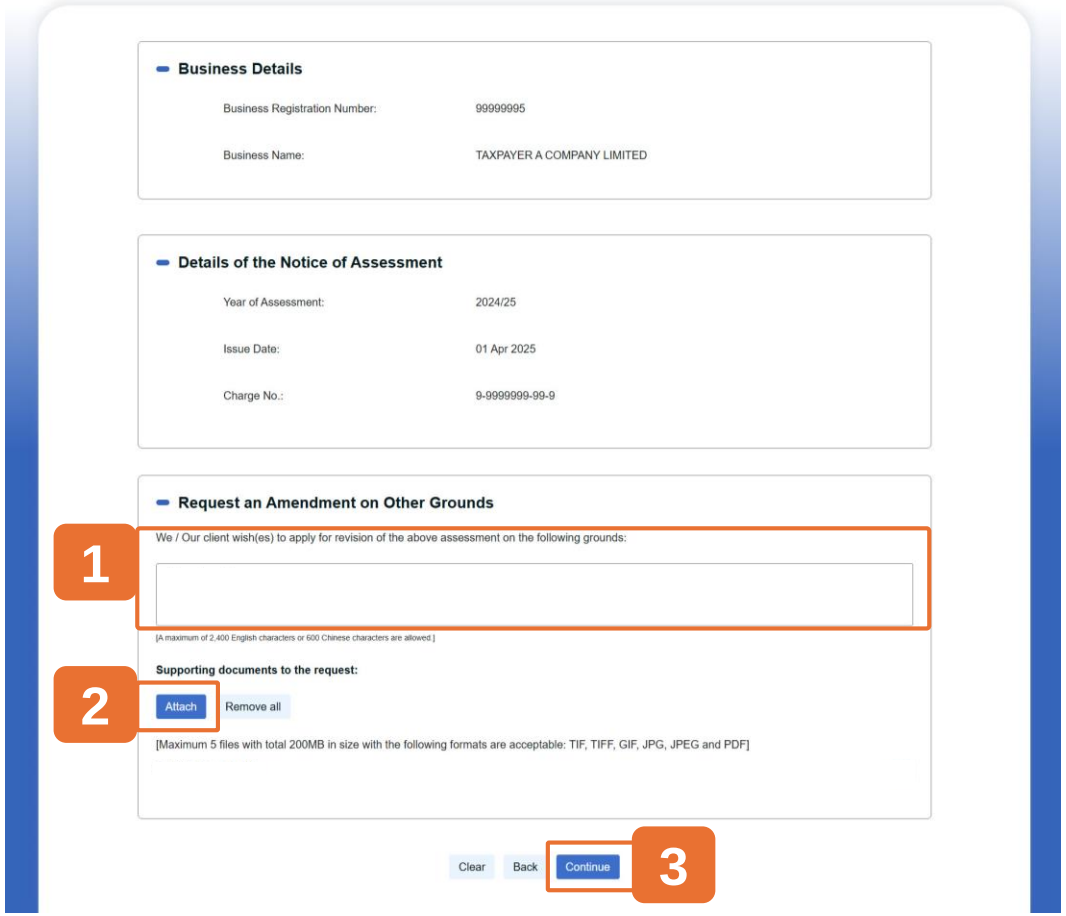
5 Upload supporting documents.

(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”.

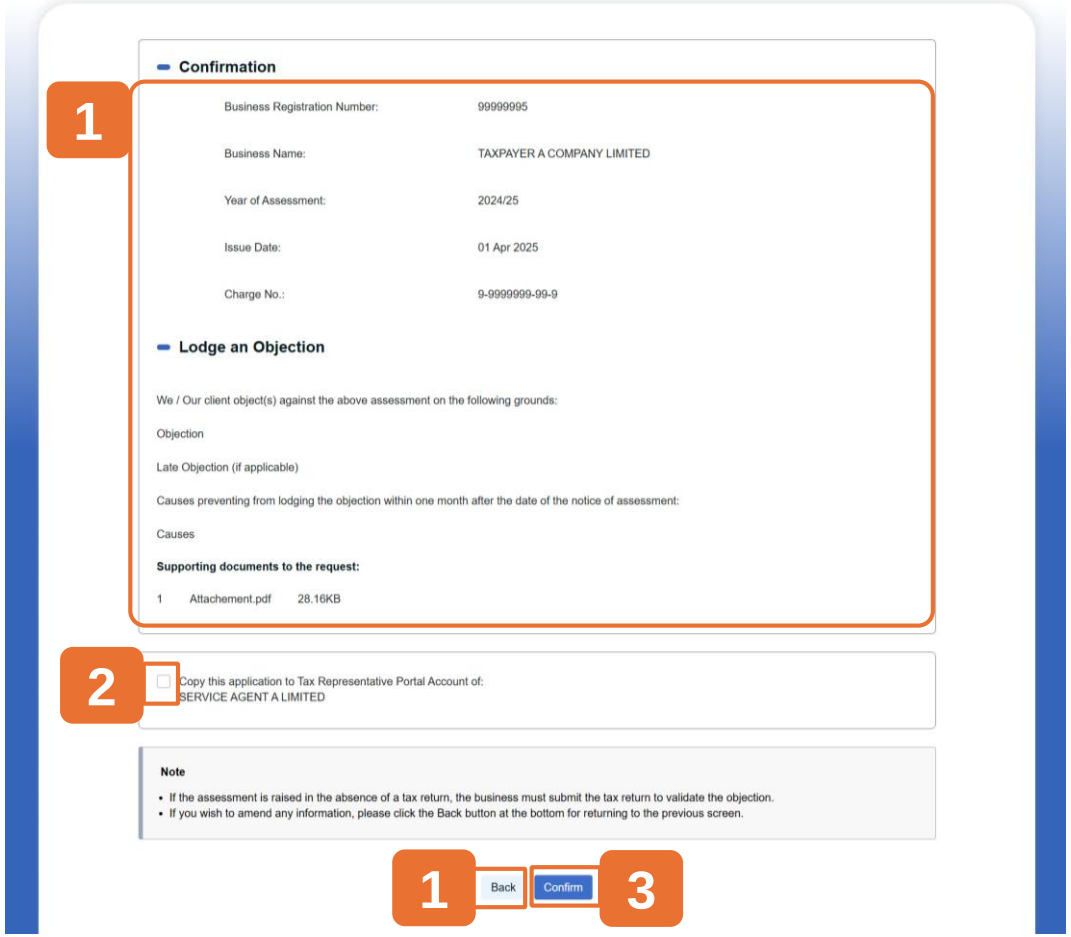
2 Upload supporting documents.

(i) Click “Attach”.

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

3 Click “Continue” to proceed.

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.

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.

Inland Revenue Department

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