

INLAND REVENUE DEPARTMENT NOTICE

Pay promptly as tax is falling due

The Inland Revenue (Amendment) (Tax Concessions) Bill 2019 was passed by LegCo on 6 November 2019. Tax demand notes for the year of assessment 2018/19 are being issued by the Inland Revenue Department from December 2019 onwards. The vast majority of the demand notes for the year of assessment 2018/19 are expected to be issued before the end of March 2020. Due dates are generally set 6 weeks after the respective dates of issue of the demand notes. Tax is mostly falling due from January to May 2020. The Inland Revenue Department urges taxpayers to note their due dates as stated on their demand notes and make prompt payments.

Tax payment can be made by:

- PPS
- Bank ATMs
- Payment via Internet
- Payment in Person
- Payment by Post

From November 2019, taxpayers can also pay via Faster Payment System (FPS) tax bills printed with FPS QR code through the mobile banking app or e-wallet that supports Government FPS bill payments.

It pays to pay tax on time

Please pay tax on time to avoid penalty and the inconvenience that might be caused by recovery actions taken by this Department.

Default in tax payment can lead to the following recovery actions. No prior notice will be given.

- 2nd instalment tax becoming due at once
- Immediate imposition of 5% surcharge, plus a further 10% surcharge on sums remaining unpaid (including 5% surcharge) 6 months after due date
- Recovery from third parties (including employers, banks, tenants or debtors)
- Institution of civil proceedings in court
- Application for Departure Prevention Direction to prevent the defaulter from leaving Hong Kong
- Petition for bankruptcy /winding up order against the defaulter

Taxpayers with financial difficulties in settling their tax bills by the due dates may write in to apply for payment by instalments. For instalment plans approved for settlement of Salaries Tax, Profits Tax and Personal Assessment demand notes issued between December 2019 and the year 2020 for the Year of Assessment 2018/19, provided that the instalment plans are duly adhered to, no surcharge will be imposed for a maximum period of one year counting from the respective due dates of the demand notes.

For more details on payment methods and instalment applications, please visit our website <www.ird.gov.hk> or call 187 8033.

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Commissioner of Inland Revenue