



**INLAND REVENUE DEPARTMENT  
TAX RETURN — INDIVIDUALS  
YEAR OF ASSESSMENT**

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW  
FILE NO.

Revenue Tower,  
5 Gloucester Road,  
Wan Chai, Hong Kong.

G.P.O. Box 132,  
Hong Kong.

Web site:  
www.ird.gov.hk

Tel. No.:

To

As required by the Inland Revenue Ordinance, please complete and **SIGN** this form and submit it to the Department **WITHIN 1 MONTH** or **WITHIN 3 MONTHS** if you were the sole proprietor of any unincorporated business(es) during the year. **Submission by facsimile is not acceptable. A Guide to Tax Return – Individuals (B.I.R.60) is enclosed. Please read and follow it carefully in completing this return.** Where required, the relevant sections of the Appendix should also be completed and submitted together with this form. **IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.** If the case meets the criteria specified by the Commissioner (see leaflet enclosed), you may choose to submit the return by means of 'teletyping' or through the Internet at web site www.esd.gov.hk, for which an **EXTENSION OF 2 WEEKS** will be given.

Date: \_\_\_\_\_ Assistant Commissioner

**PART 1 PERSONAL PARTICULARS (Please use BLOCK LETTERS)**

(1)	Name in English (Surname First) (State Mr / Mrs / Miss / Ms)	Name in Chinese	Hong Kong Identity Card No. #	
	SELF			1
	SPOUSE			2
(2)	Day-time contact tel. no.	# If not a Hong Kong Identity Card holder, state below the nationality and passport number.		
		SELF:	SPOUSE:	

**PART 2 NOTIFICATION ('✓' in box if 'Yes', leave blank if 'No')**

(1)	I wish to amend my postal / residential address and I have not informed you of this previously. (If yes, please also complete items (1) and / or (2) in Section 1 of the Appendix)	Yes		3
(2)	I wish to amend my marital status and I have not informed you of this previously. (If yes, please also complete item (3) in Section 1 of the Appendix)	Yes		4
(3)	I have appointed an authorized representative. (If yes, please also complete Section 2 of the Appendix)	Yes		5
(4)	I have obtained an advance ruling relating to this year of assessment. (If yes, please also complete Section 3 of the Appendix)	Yes		6
(5)	I wish to claim a tax credit under the Arrangement for Avoidance of Double Taxation with the Mainland. (If yes, please also complete Section 4 of the Appendix)	Yes		7
(6)	I wish to receive CHINESE version of tax return (B.I.R.表格第60號) in future.	Yes		8
(7) (i)	I wish to register for TeleTax and receive the Access Code by post, OR	Yes		
(7) (ii)	I wish to register for TeleTax and collect the Access Code in person.	Yes		

EXCLUDE CENTS WHEN STATING AMOUNTS.

**PART 3 PROPERTY TAX** Did you have any solely-owned properties which were let during the year? ('✓' in the appropriate box)  
 No  → Go to Part 4    Yes  → Complete this part as appropriate and boxes 9, 10 and 11

Details of properties **SOLELY OWNED** by me and **LET** during the year :- (Do not include details of partly-owned properties)

	Property 1	Property 2		
(1) Location			Total number of properties LET	9
(2) Period of letting				
(3) Rental income	\$	\$	Total amount of deductions for ALL properties let	10
(4) Deductions (Rates paid by me and irrecoverable rent)	\$	\$		
(5) Assessable value (i.e. item (3) minus item (4))	\$	\$	Total assessable value of ALL properties let	11

**FOR OFFICIAL USE ONLY**

SEE	<input type="checkbox"/>	14	ENCL	<input type="checkbox"/>	17	HLI	<input type="checkbox"/>	20
ST DON	<input type="checkbox"/>	15	ERCE	<input type="checkbox"/>	18	HLI-N	<input type="checkbox"/>	21
			PA DON	<input type="checkbox"/>		MI	<input type="checkbox"/>	



**PART 6 PERSONAL ASSESSMENT** Do you wish to elect Personal Assessment? (✓ in the appropriate boxes in this part)

No  → Go to Part 7 Yes  → Complete this part as appropriate. Item (1) must be completed.

(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. Do not complete this Part if you and your spouse had income chargeable to Salaries Tax only.)

- (1) I am / I and my spouse are eligible and wish to elect Personal Assessment. No  Yes  51
- (2) My spouse had income assessable under the Inland Revenue Ordinance during the year. No  Yes  52
- (3) Number of partnership business(es) of which I was a partner during the year
- (4) Number of properties **PARTLY OWNED** by me and **LET** during the year   53
- (5) Approved charitable donations **NOT** claimed under Parts 4 and 5 \$         54

**PART 7 DEDUCTION FOR INTEREST PAYMENTS** If you wish to claim deduction for interest payments, please complete Part 7.1 and other parts as appropriate. Please also '✓' in the appropriate boxes in this part. (This part is applicable only if you had income chargeable to Salaries Tax during the year or if you elect Personal Assessment.)

**7.1 DETAILS OF THE PROPERTIES - CLAIM FOR DEDUCTION FOR INTEREST PAYMENT**

	Property 1	Property 2	Property 3
(1) Location of property in respect of which deduction for interest payments is claimed	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) A loan has been obtained for acquiring the property and secured by a mortgage or charge.	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
(3) A re-mortgaged loan is involved. (If yes, must also complete Part 7.4 below)	Yes <input type="checkbox"/> 55	Yes <input type="checkbox"/> 53	Yes <input type="checkbox"/> 71
(4) My share of ownership (%)	<input type="text"/> (%) 56	<input type="text"/> (%) 64	<input type="text"/> (%) 72

**7.2 CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS TO PRODUCE RENTAL INCOME FROM PROPERTIES** Applicable only if Personal Assessment is elected in Part 6.

My share of interest payments to produce the rental income \$         57 \$         65 \$         73

**7.3 CLAIM FOR DEDUCTION FOR HOME LOAN INTEREST** Applicable if the property was used as your own residence. (Must also complete Part 8.1 if item (2) is applicable.)

(1) My share of home loan interest payments	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 58	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 66	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 74
(2) <b>Applicable only if your spouse had no chargeable income</b>			
(i) I am nominated by my spouse to claim deduction for home loan interest paid by him / her	Yes <input type="checkbox"/> 59	Yes <input type="checkbox"/> 67	Yes <input type="checkbox"/> 75
(ii) His / her share of ownership (%)	<input type="text"/> (%) 60	<input type="text"/> (%) 68	<input type="text"/> (%) 76
(iii) His / her share of home loan interest payments	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 61	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 69	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 77
(3) The property was occupied as my residence for the <b>FULL YEAR</b> .	Yes <input type="checkbox"/> 62	Yes <input type="checkbox"/> 70	Yes <input type="checkbox"/> 78

**7.4 INTEREST PAYMENTS INVOLVING RE-MORTGAGED LOAN**

(1) Name of lending institution for the re-mortgaged loan	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Amount of the re-mortgaged loan	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(3) Interest paid for the re-mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(4) Period covered by the interest in item (3) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>
(5) Date of redemption of the previous mortgaged loan	Day / Month / Year	Day / Month / Year	Day / Month / Year
(6) Balance of the previous mortgaged loan redeemed	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(7) Interest paid for the previous mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(8) Period covered by the interest in item (7) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>

**PART 8 ALLOWANCES AND ELDERLY RESIDENTIAL CARE EXPENSES** (✓ in the appropriate boxes in this part)

Applicable only if you had income chargeable to Salaries Tax during the year or if you elect Personal Assessment.

**8.1 MARRIED PERSON'S ALLOWANCE** Applicable only if you were married for all or part of the year.

- (1) My spouse had income chargeable to Salaries Tax during the year.  Yes  No  79
- (2) I was living apart from my spouse who did not have any income chargeable to Salaries Tax during the year.  Yes  80  
I have paid maintenance fees of \$  for his / her support during the year.
- (3) I wish to claim disabled dependant allowance in respect of my spouse who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.  Yes  81

**8.2 CHILD ALLOWANCE AND DEPENDENT BROTHER / SISTER ALLOWANCE**

For married taxpayers, all child allowances are to be claimed by the nominated spouse.

- |   | First  | Second   | Third  |
|---|--|--|--|
| (1) Name  | <input type="text"/>                                     | <input type="text"/>                                     | <input type="text"/>                                     |
| (2) Relationship (Enter '1' for child; or '2' for your brother / sister; or '3' for your spouse's brother / sister)   | <input type="checkbox"/> 82                              | <input type="checkbox"/> 86                              | <input type="checkbox"/> 90                              |
| (3) Date of birth   | <input type="text"/> 83                                  | <input type="text"/> 87                                  | <input type="text"/> 91                                  |
| (4) The dependant was of or over 18 but under 25 years of age and received full-time education at any time during the year.   | <input type="checkbox"/> Yes <input type="checkbox"/> 84 | <input type="checkbox"/> Yes <input type="checkbox"/> 88 | <input type="checkbox"/> Yes <input type="checkbox"/> 92 |
| (5) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. | <input type="checkbox"/> Yes <input type="checkbox"/> 85 | <input type="checkbox"/> Yes <input type="checkbox"/> 89 | <input type="checkbox"/> Yes <input type="checkbox"/> 93 |
| (6) Particulars of the parents of the dependent brother / sister :  |  |  |  |
| Father : Name   | <input type="text"/>                                     | Hong Kong Identity Card Number                           | <input type="text"/> ( ) 94                              |
| Mother : Name   | <input type="text"/>                                     | Hong Kong Identity Card Number                           | <input type="text"/> ( ) 95                              |

**8.3 SINGLE PARENT ALLOWANCE** Applicable only if you were single, widowed or married but living apart from your spouse throughout the year.

I had the sole or predominant care of my child / children mentioned in Part 8.2 above during the year.  96  
(Enter '1' for full year; or '2' for part of a year)

**8.4 DEPENDENT PARENT/GRANDPARENT ALLOWANCE AND ELDERLY RESIDENTIAL CARE EXPENSES**

- |   | Dependant 1   | Dependant 2   | Dependant 3   |
|---|---|---|---|
| (1) Name  | <input type="text"/>                                      | <input type="text"/>                                      | <input type="text"/>                                      |
| (2) Hong Kong Identity Card Number  | <input type="text"/> 97                                   | <input type="text"/> ( ) 104                              | <input type="text"/> ( ) 111                              |
| (3) Date of birth (enter month and year only)   | <input type="text"/> 98                                   | <input type="text"/> 105                                  | <input type="text"/> 112                                  |
| (4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent)   | <input type="checkbox"/> 99                               | <input type="checkbox"/> 106                              | <input type="checkbox"/> 113                              |
| <b>Complete EITHER Item (5) OR Item (6).</b>  |   |   |   |
| (5) Claim for Dependent Parent / Grandparent Allowance :  |   |   |   |
| (i) The dependant resided with me continuously during the year without paying full cost. (Enter '1' for full year; or '2' for at least 6 months) OR                                     | <input type="checkbox"/> 100                              | <input type="checkbox"/> 107                              | <input type="checkbox"/> 114                              |
| (ii) I / my spouse contributed not less than \$12,000 in money during the year (\$1,200 prior to year of assessment 1998/99) towards the dependant's maintenance.                       | <input type="checkbox"/> Yes <input type="checkbox"/> 101 | <input type="checkbox"/> Yes <input type="checkbox"/> 108 | <input type="checkbox"/> Yes <input type="checkbox"/> 115 |
| (6) Claim for deduction for Elderly Residential Care Expenses :   |   |   |   |
| (i) Name of residential care home at which the dependant resided  | <input type="text"/>                                      | <input type="text"/>                                      | <input type="text"/>                                      |
| (ii) Amount of expenses paid by me / my spouse to the above residential care home during the year   | \$ <input type="text"/> 102                               | \$ <input type="text"/> 109                               | \$ <input type="text"/> 116                               |
| (7) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. | <input type="checkbox"/> Yes <input type="checkbox"/> 103 | <input type="checkbox"/> Yes <input type="checkbox"/> 110 | <input type="checkbox"/> Yes <input type="checkbox"/> 117 |

**PART 9 DECLARATION**

I declare that the information given in this return, its Appendix (if applicable) and any other documents attached is true, correct and complete.

Date \_\_\_\_\_ Signature \_\_\_\_\_

IF YOU WERE MARRIED FOR ALL OR PART OF THE YEAR AND (1) HAVE ELECTED JOINT ASSESSMENT (in Part 4.4)/PERSONAL ASSESSMENT (in Part 6), OR (2) HAVE BEEN NOMINATED BY YOUR SPOUSE TO CLAIM HOME LOAN INTEREST DEDUCTION (in Part 7.3), YOUR SPOUSE MUST SIGN HERE TO INDICATE AGREEMENT.

Spouse's Signature \_\_\_\_\_