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INLAND REVENUE DEPARTMENT
TAX RETURN — INDIVIDUALS
YEAR OF ASSESSMENT **2023/24**

Quote the file no. below in any communication

FILE NO. **6A1-G1234567 (N)**

6A1



TIN 稅務編號: 001 023 2004
(For eTAX login only)

To **MR. LEE, TAI FU**
RM 306 JUSTICE BUILDING
NO 1 JUSTICE ROAD
HK

李 大 富

Please read and follow the Guide Book in completing this return.

Inland Revenue Centre,
5 Concorde Road, Kai Tak,
Kowloon, Hong Kong.

G.P.O. Box 132,
Hong Kong.
Web site: www.ird.gov.hk
Tel. No.: **187 8022**

Our website provides various tax information e.g. frequently asked questions; completion and filing of your tax return and tax computation program etc. They are available under <Tax Information – Individuals>.

If you or your spouse subsequently gets a HKIC, advise this Department of the HKIC number within 1 month.

- **Very important** for you to inform this Department of your correct postal address.
- If there is any change of postal address after filing your return, notify this Department immediately.

Complete this Section only if you have not informed this Department of the change of your marital status before.

Declare rental income from each solely-owned property separately.

Put down the gross amount of rent for the period of letting.

As required by the Inland Revenue Ordinance, please complete and SIGN this return and submit it to the Department WITHIN 1 MONTH from the date of this Notice. If you were the sole proprietor of any unincorporated business(es) during the year, please submit it WITHIN 3 MONTHS from the date of this Notice. Submission by facsimile is not acceptable. A Guide to Tax Return – Individuals is available at www.ird.gov.hk/bir60 eguide. Please read and follow it carefully in completing this return. If applicable, the relevant sections of the Appendix and any required supplementary forms should also be completed and submitted together with this return. If space is insufficient, provide particulars on a separate sheet. If the criteria specified by the Commissioner are met, you may choose to submit the return in the form of an electronic record using GovHK. For details of the criteria and the extension allowed, visit www.gov.hk/etax.

Date: **2 May 2024**

Ms TANG HING-KWAN

Assistant Commissioner

PART 1 PERSONAL PARTICULARS (Please use BLOCK LETTERS)

(Please refer to page 1 of "Guide to Tax Return - Individuals")

(1)	Name in English (Surname First) (State Mr / Mrs / Ms / Miss)	Name in Chinese	Hong Kong Identity Card No. #
SELF	Mr LEE TAI FU	李 大 富	G 1 2 3 4 5 6 7
SPOUSE	Ms YU MEI YAN	余 美 人	G 2 4 6 8 0 1 2
(2)	# If not a Hong Kong Identity Card holder, state below the nationality and passport number.		
SELF:			
SPOUSE:			
(3)	New Postal Address (Complete ONLY if different from that printed above)		
	G/F, 28 HEE LOK STREET, HK		
	New Residential Address (Write 'As Above' if same as the New Postal Address as stated above)		
	10/F, FLAT A, 1 CHING CHING STREET, HK		
(4)	Change of Marital Status (Complete ONLY if you have not informed the Department of the change of Marital Status before)		
	Effective date of change (day / month / year) 0 1 / 0 8 / 2 0 2 3 (Enter '2' if Married, '3' if Living Apart, '4' if Divorced or '5' if Widowed) 2		

If holding Hong Kong Identity Card (HKIC), fill in the HKIC number.

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

(Please refer to page 2 of "Guide to Tax Return - Individuals")

(1)	I have appointed an authorized representative. (If yes, please also complete Section 1 of the Appendix)	Yes <input checked="" type="checkbox"/>	4
(2)	I have obtained an advance ruling relating to this year of assessment. (If yes, please provide details of the relevant ruling on a separate sheet)	Yes <input type="checkbox"/>	5
(3)	I wish to claim relief under Double Taxation Arrangement(s). (If yes, please also complete Section 3 of the Appendix)	Yes <input type="checkbox"/>	6
(4)	I wish to receive CHINESE version of tax return (BIR60) in future.	Yes <input type="checkbox"/>	7

Complete Section 1 of Appendix to BIR60.

PART 3 PROPERTY TAX Did you have any SOLELY-OWNED properties which were let during the year? ('✓' in the appropriate box)

Please refer to page 2 of "Guide to Tax Return - Individuals". No ☐ → Go to Part 4 Yes ☒ → Complete this part as appropriate and boxes 8, 9 and 10. EXCLUDE CENTS WHEN STATING AMOUNTS.

(1)	Location	2/F, FLAT D, 8 YAN YAN RD, H.K.	8/F, FLAT A, 123 YUN TSZ ST., KLN	Total number of properties LET	2
(2)	Period of letting	1.4.2023 TO 31.3.2024	1.4.2023 TO 31.3.2024		
(3)	Gross rental income	\$ 1 2 0 , 0 0 0	\$ 1 8 0 , 0 0 0		
(4)	Deductions:				
	Rates paid by me	\$ 2 , 5 4 3	\$ —	Total amount of rates paid by me and irrecoverable rent for ALL properties let	\$ 6 5 4 3
	Irrecoverable rent	\$ 4 , 0 0 0	\$ —	Total gross rental income less deductions of ALL properties let	\$ 2 9 3 4 5 7
(5)	Gross rental income less Deductions (i.e. item (3) minus item (4))	\$ 1 1 3 , 4 5 7	\$ 1 8 0 , 0 0 0		

Exclude "\$", ",", and "cents" when stating the amount in all boxes.

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11	15	PA DON	19	MI	24
12	16	ENCL	20	HLI	25
13	17	ERCE	21	HLI-N	26
14	18	QAP	22	TVC	27
		QV	23	DRD	28

BIR60 (4/2023) 如需本表的中文版, 請致電 (187 8022) 或傳真 (2877 1232) 與本局聯絡。Please contact this Department by phone (187 8022) or fax (2877 1232) for the Chinese version of this return. P.T.O.

Restricted to rates (net of rates concession) you agreed to pay and paid by you and irrecoverable rent. Other items like Government rent, management fee, renovation or refurbishment expenses and utilities charges etc, are not deductible.

Example

Violet Co Ltd	\$	\$
Salary (1.4.2023 to 30.6.2023)		60,000
Commission (1.4.2023 to 31.5.2023)		6,000
Remuneration received on termination of employment		
Salary (1.7.2023 to 15.7.2023)	10,000	
Leave Pay	5,000	
Long Service Payment under Employment		
Ordinance (\$20,000 x 2/3 x 12 years)	160,000	175,000
Total		241,000
Less: Long Service Payment (not subject to tax)		160,000
Assessable Income		81,000

Example

Good Harvest Co	\$	\$
Salary (1.11.2023 to 31.3.2024)		150,000
Commission		120,000
Bonus		90,000
Assessable Income		360,000

- Do not put down spouse's income in your return.
- Do not report salaries drawn from sole proprietorship and / or partnership businesses owned by you and / or your spouse in this box. These salaries represent drawings from business profits.

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS

Report the gross amount before deducting your mandatory contributions to MPF/ORSO scheme.

(Please refer to page 2 to 5 of "Guide to Tax Return - Individuals")

Grand total should include income reported in boxes 30, 31 and 32.

- Put down the amount of actual expenses.
- Maximum deduction is \$100,000.
- Must exclude any amount which has been/will be reimbursed by the Employer or the Government.

- Spouse has to sign in Part 12 to indicate agreement.
- If spouse does not have any salaries income, tick box 136 instead of box 41.

- Only sole proprietorship business needs to be reported.
- DO NOT include details of partnership business.
- Can use Form IR957A to calculate the assessable profits/adjusted losses.

(Please refer to page 7 of "Guide to Tax Return - Individuals")

(Please refer to page 7 and 8 of "Guide to Tax Return - Individuals")

To claim deduction of mortgage interest incurred in the production of letting income from property, LEE Tai Fu must elect Personal Assessment. The interest to be deducted cannot exceed the net assessable value of that individual property.

Example

Turnover	\$2,480,000
Add: Sales of 2 machines	50,000
Bank interest income	10,000
GROSS INCOME	\$2,540,000

- Must attach accounts of Tai Fu Co because gross income exceeds \$2,000,000.

The maximum deduction is \$18,000. As LEE Tai Fu has claimed deduction of \$10,050 under Part 4 (Salaries Tax), he can only claim the remaining balance of \$7,950 under this Part.

- For no other connected entities elects two-tiered rates, the profits tax for Tai Fu Co. is calculated with the first \$2 million of assessable profits at tax rate of 7.5% and the profits above that amount will continue to be subject to tax rate of 15%.
- If the business has connected entities, complete section 6 of the Appendix.

Refer to "Assessable Income" in the above examples.

- Refer to "Commission" in the above examples.
- This amount should be included in the "Grand total" income of \$441,000.

If apply for exemption of income, refer to IRD website www.ird.gov.hk Tax information > Individuals > Application for Full / Partial Exemption of Income or Claim for Tax Credit under Salaries Tax.

- Must be a donation of money.
- Must not be less than \$100.
- Must be donated to tax-exempt charities.
- Amount deductible restricted to 35% of assessable income after allowable expenses and depreciation allowances.

- Enter the actual amount of mandatory contributions
- Maximum deduction is \$18,000

- Single person or married person to elect for personal assessment (PA) separately from spouse, tick box 65.
- Elect PA jointly with spouse, tick box 66.
- Tick either box 65 or 66.

PART 4 SALARIES TAX Did you have any income chargeable to Salaries Tax during the year? ('/' in the appropriate boxes in this part)

(Please refer to page 2 to 5 of "Guide to Tax Return - Individuals") No ☐ Go to Part 5 Yes ☒ Complete this part as appropriate. Box 29 must be completed.

4.1 INCOME accrued to me during the year (report amount before deducting your mandatory contributions to recognized retirement schemes and exclude amount reported in Part 4.2)

(1)	Name of employer	Capacity employed	Period	Total amount (\$)
(a)	VIOLET CO. LTD	Sale Representative	1.4.2023 to 15.7.2023	81,000
(b)	—	Unemployed	16.7.2023 to 31.10.2023	—
(c)	GOOD HARVEST CO.	Senior Sale Representative	1.11.2023 to 31.3.2024	360,000
Pension				
Grand total (Including the income items in boxes 30, 31 and 32 below)				\$ 441,000

(i) share option gain (received on retirement / termination of employment contracts, deferred pay or arrears of pay.) (ii) lump sum payments (iii) commission income

\$ 30 31 32

(2) Amount to be excluded from the grand total by reason of relating back of the amount in box 31 and / or exemption of income (Must also complete Section(s) 2 and / or 4 of the Appendix if the above item (2) is applicable.)

(3) I received income from a non-Hong Kong company for my employment or services rendered in Hong Kong. No ☒ Yes ☐

(4) My employer(s) paid Salaries Tax for me. No ☒ Yes ☐

4.2 PLACE OF RESIDENCE PROVIDED BY EACH EMPLOYER OR ASSOCIATED CORPORATION DURING THE YEAR

Total value of ALL places of residence provided (must complete Section 5 of the Appendix) \$

4.3 DEDUCTIONS (Documentary evidence need NOT be submitted but should be retained for future examination.)

(1) Outgoings and expenses Particulars \$

(2) Expenses of self-education paid for prescribed courses / examination fees paid to specified education providers or associations \$ 31,000

(3) Approved charitable donations \$ 6,000

(4) Mandatory contributions to recognized retirement schemes in the capacity of an employee \$ 1,005

4.4 ELECTION FOR JOINT ASSESSMENT You and your spouse may elect for joint assessment if both of you have income assessable to Salaries Tax and either of your income (after deductions) is less than your individual allowances.

I and my spouse wish to elect for joint assessment under Salaries Tax if it would reduce our aggregate Salaries Tax liability. Yes ☒ No ☐

PART 5 PROFITS TAX Did you have any sole proprietorship businesses (with / without business activities) during the year? ('/' in the appropriate boxes in this part)

(Please refer to page 6 and 7 of "Guide to Tax Return - Individuals") No ☐ Go to Part 7 Yes ☒ Complete items (1) to (12) in respect of each business. If any item from (3) to (9) is not applicable, state '0'. Complete Part 6 if applicable.

Details of sole proprietorship businesses owned by me during the year:

(1) Name of business (1) Tai Fu Co. (2)

(2) Business Registration Number 23456789

(3) Gross income (including turnover and other income) \$ 2,540,000

If gross income is over \$2,000,000, attach financial statements/accounts.

(4) Turnover \$ 2,480,000

(5) Gross profit / (loss) \$ 360,000

(6) Net profit / (loss) per accounts \$ 240,000

(7) Assessable profits / (Adjusted losses) before charitable donations \$ 210,000

(8) Approved charitable donations \$ 0

(9) Mandatory contributions to Mandatory Provident Fund Scheme in the capacity of a self-employed person (already deducted from assessable profits / adjusted losses) in item (7) above \$ 7,950

(10) This business is chargeable at two-tiered rates. (For a business with connected entities, no other connected entity elects two-tiered rates.) If yes and the business had connected entities, complete Section 6 of the Appendix. Yes ☒ No ☐

(11) Had transactions for / with non-resident persons. If yes, complete Section 7 of the Appendix. Yes ☐ No ☒

(12) Had deduction claims for expenditure on research and development / environmental protection facilities / intellectual properties. If yes, complete Section 8 of the Appendix. Yes ☐ No ☒

PART 6 DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE, 20AF, 20AX AND / OR 20AY OF THE INLAND REVENUE ORDINANCE

During the year, I had deemed assessable profits. (If yes, complete Section 9 of the Appendix) Yes ☐ No ☒

PART 7 PERSONAL ASSESSMENT Do you wish to elect for Personal Assessment? ('/' in the appropriate boxes in this part)

(Please refer to page 7 and 8 of "Guide to Tax Return - Individuals") No ☐ Go to remaining Parts of this return Yes ☒ Complete this part as appropriate. Item (1) must be completed and ONLY choose either (1)(a) or (1)(b).

(1) (a) I am eligible and wish to elect for Personal Assessment myself / separately from my spouse; OR (b) I am / my spouse is eligible to elect for Personal Assessment and both of us had income assessable under the Inland Revenue Ordinance during the year. We wish to elect for Personal Assessment jointly. Yes ☒ No ☐

(2) Approved charitable donations NOT claimed under Parts 4 and 5 \$ 0

Documentary evidence need not be submitted with this return but should be retained for future examination.

- Put down your share of actual amount of mortgage interest paid.
- Cannot claim deduction for repayment of principal sum.
- For property at Yan Yan Rd, full amount of interest is allowed as it does not exceed the net assessable value i.e. 80% of \$113,457 = \$90,765
- For property at Yun Tsz St., interest deductible is restricted to net assessable value i.e. 80% of \$180,000

- Enter the domestic rents paid by you and/or your spouse as tenant from 1.4.2023 to 31.3.2024
- The maximum allowable amount is \$100,000

- Enter the premiums paid by you/your spouse for the insured person.
- Premiums already claimed in your spouse's return should be excluded.
- Maximum deduction is \$8,000 per insured person.

If you claim deductions of both qualifying annuity premiums (QAP) and tax deductible MPF Voluntary Contributions (TVC), TVC are to be firstly allowed and QAP are to be secondly allowed.

Example:

The maximum aggregate amount of deduction for TVC and QAP is \$60,000.

	\$	\$
Total amount claimed		91,000
TVC	45,000	
QAP	15,000	60,000
Unallowed QAP		31,000

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 8 DEDUCTION FOR INTEREST PAYMENTS / DOMESTIC RENTS

Claiming deduction for interest payments of property, complete Parts 8.1 to 8.4 as appropriate. Claiming deduction for domestic rents, complete Parts 8.1 and 8.5.

(Please refer to page 8 to 10 of "Guide to Tax Return - Individuals")

	Property 1	Property 2	Property 3
8.1 Location of property (This item must be completed in order to claim deduction for interest payments / domestic rents.)	2/F, FLAT D, 8 YAN YAN RD, H.K.	8/F, FLAT A, 123 YUN TSZ ST., KLN	10/F, FLAT A, 1 CHING CHING ST., H.K.
8.2 DETAILS OF THE PROPERTIES - CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS in Parts 8.3 and 8.4 below			
(1) A loan has been obtained for acquiring the property and secured by a mortgage or charge.	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
(2) A re-mortgaged loan is involved. (If yes, must also complete Section 10 of the Appendix)	Yes <input type="checkbox"/> 68	Yes <input type="checkbox"/> 82	Yes <input type="checkbox"/> 96
(3) My share of ownership (%)	100 (%) 69	100 (%) 83	50 (%) 97
8.3 CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS TO PRODUCE RENTAL INCOME FROM PROPERTIES Applicable if Personal Assessment is elected in Part 7.			
My share of interest payments to produce the rental income	\$ 75310 70	\$ 234567 84	\$ 98
8.4 CLAIM FOR DEDUCTION FOR HOME LOAN INTEREST Applicable if the property was used as your own residence.			
(1) (a) Total home loan interest payments	\$ 71	\$ 85	\$ 160,000 99
(b) My share of home loan interest payments	\$ 71	\$ 85	\$ 80000 99
(2) SPOUSE NOMINATION Applicable if your spouse had no chargeable income (Must also complete Part 11.1 if this item is applicable.)			
(a) I am nominated by my spouse to claim deduction for home loan interest paid by him / her.	Yes <input type="checkbox"/> 72	Yes <input type="checkbox"/> 86	Yes <input type="checkbox"/> 100
(b) My spouse's share of ownership (%)	(%) 73	(%) 87	(%) 101
(c) My spouse's share of home loan interest payments	\$ 74	\$ 88	\$ 102
(3) The property was occupied as my residence for the FULL YEAR.	Yes <input type="checkbox"/> 75	Yes <input type="checkbox"/> 89	Yes <input checked="" type="checkbox"/> 103
8.5 CLAIM FOR DEDUCTION FOR DOMESTIC RENTS (Note: The tenancy period must fall within this year of assessment)			
(1) Tenancy starts from (Note)	Day Month Year 76	Day Month Year 90	Day Month Year 104
(2) Tenancy ends on (Note)	Day Month Year 77	Day Month Year 91	Day Month Year 105
(3) Number of tenants entered into the tenancy	78	92	106
(a) I am the tenant / a co-tenant	Yes <input type="checkbox"/> 79	Yes <input type="checkbox"/> 93	Yes <input type="checkbox"/> 107
(b) My spouse is the tenant / a co-tenant	Yes <input type="checkbox"/> 80	Yes <input type="checkbox"/> 94	Yes <input type="checkbox"/> 108
(4) Amount of domestic rents claimed	\$ 81	\$ 95	\$ 109

PART 9 QUALIFYING PREMIUMS PAID UNDER VOLUNTARY HEALTH INSURANCE SCHEME POLICY

(1) Qualifying premiums paid for self	(Please refer to page 10 and 11 of "Guide to Tax Return - Individuals")			\$ 110
(2) Qualifying premiums paid for specified relative(s):	Relative 1	Relative 2	Relative 3	
(a) Name	YU MEI YAN	LEE HO	LEE HO OI	
(b) Hong Kong Identity (HKID) Card Number	G 2468012 111	B 134789(5) 118	() 125	
(c) Date of birth	30061993 112	10011964 119	22042024 126	
(d) Relationship with me / my spouse (Enter '1' for spouse; or '2' for child; or '3' for brother/sister; or '4' for parent; or '5' for grandparent)	1 113	5 120	2 127	
(e) For child/brother/sister, enter '1' if aged 18 or more but under 25 and receiving full time education during the year; or '2' if aged 18 or more and incapacitated for work with disability during the year	114	121	128	
(f) For child/brother/sister under the age of 11 and not a HKID card holder, enter the HKID Card Number of a parent of that child/brother/sister	() 115	() 122	G 1234567 129	
(g) For parent/grandparent under the age of 55, he/she was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year	No <input type="checkbox"/> Yes <input type="checkbox"/> 116	No <input type="checkbox"/> Yes <input type="checkbox"/> 123	No <input type="checkbox"/> Yes <input type="checkbox"/> 130	
(h) Amount of premiums claimed	\$ 4000 117	\$ 2000 124	\$ 6000 131	

PART 10 QUALIFYING ANNUITY PREMIUMS AND TAX DEDUCTIBLE MPF VOLUNTARY CONTRIBUTIONS ("TVC")

(The aggregate amount of boxes 133, 134 and 135 shall not exceed the specified maximum deduction.) "Guide to Tax Return - Individuals"

(1) (a) I am the holder of a TVC account defined under the Mandatory Provident Fund Schemes Ordinance	Yes <input checked="" type="checkbox"/>	132
(b) Tax deductible MPF voluntary contributions	\$ 45000	133
(2) (a) Qualifying annuity premiums paid for self as annuitant and claimed by me	\$ 26000	134
(b) Qualifying annuity premiums paid for spouse as annuitant and claimed by me	\$ 20000	135

P.T.O.

- The maximum home loan interest (HLI) deduction is \$100,000. As LEE Tai Fu & YU Mei Yan are co-owners, the maximum amount allowable to each is \$50,000.
- YU Mei Yan cannot nominate LEE Tai Fu to claim the HLI paid by her because she had income chargeable to tax.
- She should claim HLI in her own tax return.
- The person eligible to claim home loan interest deduction must be the borrower who pay the interest, and also legal owner of the property.

- LEE Tai Fu has child born on 1 April 2024 to the date of completion of tax return, he can provide details of the new born child in Part 11.2. IRD will grant child allowance and additional child allowance for the new born child when computing 2024/25 provisional tax. If the child is born after the submission of the return, LEE Tai Fu can apply for holding over of provisional tax upon receipt of the notice of assessment.

- Though LEE Tai Kwai is over 18 years old, he is below 25 years old and is receiving full time education during the year. Either his brother LEE Tai Fu or his parents can claim the allowance.
- LEE Tai Fu has to put down the names & HKIC No. of the parents of LEE Tai Kwai in part 11.2(6).

Taxpayer claiming Married Person's Allowance must complete box 136 or 137.

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET. EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 11 ALLOWANCES AND ELDERLY RESIDENTIAL CARE EXPENSES ('✓' 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 for Personal Assessment.

(Please refer to page 11 to 13 of "Guide to Tax Return - Individuals")

11.1 MARRIED PERSON'S ALLOWANCE AND PERSONAL DISABILITY ALLOWANCE

- (1) My spouse had income chargeable to Salaries Tax during the year. Yes ☒ No ☐ 136
- (2) I was living apart from my spouse who did not have any income chargeable to Salaries Tax during the year. I have paid maintenance fees of \$ _____ for his / her support during the year. Yes ☐ No ☐ 137
- (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 ☐ No ☐ 138
- (4) I wish to claim personal disability allowance and I was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. Yes ☐ No ☐ 139

11.2 CHILD ALLOWANCE AND DEPENDENT BROTHER OR DEPENDENT SISTER ALLOWANCE (The child/brother/sister must be unmarried)
For married taxpayers, all child allowances are to be claimed by the nominated spouse.

- | | First | Second | Third |
|--|--|--|--|
| (1) Name | LEE HO OI | LEE TAI KWAI | |
| (2) Relationship (Enter '1' for child; or '2' for your brother / sister; or '3' for your spouse's brother / sister) | 1 | 2 | |
| (3) Date of birth | 2 2 0 4 2 0 2 4 | 2 5 0 4 1 9 9 8 | |
| (4) Enter '1' if age of or over 18 but under 25 and receiving full time education during the year; or '2' if age of or over 18 and incapacitated for work with disability during the year. | | 1 | |
| (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. | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| (6) Particulars of the parents of the dependent brother / sister: | | | |
| Name of Father | LEE HO | | |
| Hong Kong Identity Card Number | B 1 3 4 7 8 9 5 | | |
| Name of Mother | CHAN SUK | | |
| Hong Kong Identity Card Number | B 6 5 8 4 5 5 (A) | | |

11.3 SINGLE PARENT ALLOWANCE Applicable only if throughout the year you were single, divorced, widowed or married but living apart from your spouse.
I had the sole or predominant care of my child / children mentioned in Part 11.2 above during the year. (Enter '1' for full year; or '2' for part of a year) ☐ 154

11.4 DEPENDENT PARENT AND DEPENDENT GRANDPARENT ALLOWANCE AND ELDERLY RESIDENTIAL CARE EXPENSES

- | | Dependant 1 | Dependant 2 | Dependant 3 |
|--|---|---|---|
| (1) Name | LEE HO | CHAN SUK | WU YUK |
| (2) Hong Kong Identity Card Number | B 1 3 4 7 8 9 5 | B 6 5 8 4 5 5 (A) | A 0 1 0 2 0 3 8 |
| (3) Date of birth (enter month and year only) | 0 1 1 9 6 4 | 0 3 1 9 6 5 | 0 8 1 9 3 9 |
| (4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent) | 1 | 1 | 2 |
| Must complete EITHER Item (5) OR Item (6). | | | |
| (5) Claim for Dependent Parent / Grandparent Allowance: | | | |
| (a) The dependant was ordinarily resident in Hong Kong during the year. | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 158 | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 166 | No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 174 |
| (b) • 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 • I / my spouse contributed not less than \$12,000 in money towards the dependant's maintenance during the year. | 2 <input type="checkbox"/> 159 | 2 <input type="checkbox"/> 167 | <input type="checkbox"/> 175 |
| (6) Claim for deduction for Elderly Residential Care Expenses: | | | |
| (a) Name of residential care home at which the dependant resided | | | Fook Lok Old Age Home |
| (b) Residential care expenses paid by me / my spouse to the residential care home above during the year | \$ _____ 161 | \$ _____ 169 | \$ 5 0 0 0 0 177 |
| (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. | Yes <input type="checkbox"/> No <input type="checkbox"/> 162 | Yes <input type="checkbox"/> No <input type="checkbox"/> 170 | Yes <input type="checkbox"/> No <input type="checkbox"/> 178 |

PART 12 DECLARATION (Please refer to page 13 of "Guide to Tax Return - Individuals")

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

Date **22-5-2024**

Signature

IF YOU WERE MARRIED FOR ALL OR PART OF THE YEAR AND
(1) HAVE ELECTED FOR JOINT ASSESSMENT (in Part 4.4) PERSONAL ASSESSMENT JOINTLY WITH YOUR SPOUSE (in Part 7), OR
(2) HAVE BEEN NOMINATED BY YOUR SPOUSE TO CLAIM HOME LOAN INTEREST DEDUCTION (in Part 8.4),
YOUR SPOUSE MUST SIGN HERE TO INDICATE AGREEMENT.

Spouse's Signature

[Heavy penalties may be incurred for making an incorrect return or committing other offences - See Part 12 of the Guide]

Child allowance in respect of all the children must be claimed either by LEE Tai Fu or YU Mei Yan.

- The name & HKIC No. of the dependant must be provided
- The month and year of birth should be completed so as to ascertain if the dependant is 55 years old or over.

- Must declare whether the dependant was ordinarily resident in HK.
- To qualify for the allowance, the dependant must be ordinarily resident in HK. Please refer to Guide to Tax Return - Individuals, Part 11.4.

- As LEE Ho reached the age of 60 during the year of assessment 2023/24, LEE Tai Fu will be granted Dependent Parent Allowance of \$50,000.
- CHAN Suk reached the age of 55 but below 60, hence LEE Tai Fu will be granted Dependent Parent Allowance of \$25,000.
- Full allowance will be granted in respect of CHAN Suk when computing the 2024/25 provisional tax.

Reference materials for year of assessment 2023/24		
(Parent)	born before 1/4/1964	age 60 or over
(Parent)	born before 1/4/1969	age 55 or over
(Child/brother or sister)	born after 1/4/2005	age 18 or below
(Child/brother or sister)	born after 1/4/1998	age 25 or below

Remember to sign here.

- Only the net amount paid is deductible for tax purpose.
- The maximum allowable amount is \$100,000.
- The amount claimed should be net of any assistance received from the Social Welfare Department or from any other person / organisation.

This Appendix forms part of the Tax Return - Individuals (BIR60) and should be signed and submitted together with the tax return. If none of the sections in the Appendix is applicable, it is NOT necessary to send it back. If space is insufficient, provide additional information on a separate sheet.

Your File No. : 6 **A 1** **G 1 2 3 4 5 6 7** Year of Assessment : **2023 / 24**
 [Please complete as printed on page 1 of BIR60]

This Department will communicate with your representative regarding your tax affairs.

Section 1 AUTHORIZED REPRESENTATIVE (Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)

I hereby authorize **CHAN TAI MAN & CO.** (If different from the one previously appointed, insert '✓' in the box. ☒)
 of (Address) **Rm 118, Kwong Ming Comm Bldg, 3 Kwong Ming Road, HK** to handle my tax affairs on my behalf.

The representative's contact telephone number

The representative's Business Registration Number and Branch Number, if any **0 1 2 3 4 2 3 4**

The representative's Reference Number (If different from the one previously used, insert '✓' in the box. ☐) **L 1 3 8 8**

Section 2 APPLICATION FOR A LUMP SUM INCLUDED UNDER PART 4.1 OF BIR60 TO BE RELATED BACK

Name of employer	Nature of payment	Amount (\$)	Period to which payment relates	Date received Day / Month / Year	Amount to be related back to previous year(s) (\$)

Section 3 RELIEF CLAIMED UNDER DOUBLE TAXATION ARRANGEMENT(S)
 This section is only applicable if you are a person who is resident for tax purposes in Hong Kong (Hong Kong resident person).
 Were you a Hong Kong resident person during the year? ('✓' in the appropriate box) **No** ☐ **Yes** ☐
 (Documentary evidence of tax payable and detailed computation of amounts for which relief sought must be submitted with the return.)

Income nature	Country / Territory	Payer's name and address	Income to be relieved (\$)	Tax payable (\$)
Employment				
Royalties				
Others (Specify)				

Section 4 APPLICATION FOR FULL / PARTIAL EXEMPTION OF INCOME INCLUDED UNDER PART 4.1 OF BIR60

(1) For a year of assessment beginning on or after 1/4/2018, section 8(1A)(c) does not apply to income derived by a person from services rendered in a territory which has made double taxation arrangement with Hong Kong. If you were a Hong Kong resident person during the year and derived income from services rendered in such a territory, you may claim relief by way of tax credit in Section 3. (Documentary evidence, e.g. copies of the tax receipts, full itinerary of dates in Hong Kong and outside Hong Kong, must be submitted with the return.)

(2) If salaries tax concessions for eligible carried interest are applied, download supplementary form SP4 from Department's web site (www.ird.gov.hk/soleprop_e) for completion.

Grounds for exemption	Name of employer	Gross income from employer (\$)	Income to be excluded (\$)	Days in Hong Kong
Non-Hong Kong employment				
All services rendered outside Hong Kong				
Tax paid outside Hong Kong				
Seafarer / Air Crew				This year <input type="text"/> Last year <input type="text"/>
Eligible Carried Interest	Yes <input type="checkbox"/>	I wish to claim salaries tax concessions for eligible carried interest accrued to me during the year. Supplementary form SP4 is completed and attached to the return.		
Others (Specify)				

Section 5 PLACE OF RESIDENCE PROVIDED by each employer or associated corporation during the year

Address	Nature (e.g. house, flat, serviced apartment, no. of rooms in hotel, etc.)	Period provided	Name of my EMPLOYER or ASSOCIATED CORPORATION providing residence
Rent paid by my EMPLOYER or ASSOCIATED CORPORATION to landlord (\$)	Rent paid by ME to landlord (\$)	Rent refunded to ME by my EMPLOYER or ASSOCIATED CORPORATION (\$)	Rent paid by ME to my EMPLOYER or ASSOCIATED CORPORATION (\$)

Section 6 CONNECTED ENTITIES OF THE BUSINESS THAT IS CHARGEABLE AT TWO-TIERED PROFITS TAX RATES

Business Registration Number of the business chargeable at two-tiered profits tax rates

State the number of connected entities

Please download supplementary form SP1 from Department's web site (www.ird.gov.hk/soleprop_e) for completion.

Refer to page 4 of "Guide to Tax Return - Individuals" for different scenarios.

If your sole proprietorship business stated in Part 5 of the Tax Return is chargeable at 2-tiered rates, and that business has connected entities, complete this section and Supplementary Form SP1

Section 7 NOTIFICATION OF TRANSACTIONS FOR / WITH NON-RESIDENT PERSONS

(If you had more than 1 business transacted for / with non-resident persons, please report on a separate sheet.)

Business Registration Number of the business involved

During the basis period, did you:

(1) receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong?

No ☐Yes ☐

(2) pay or accrue any fees to a non-resident person in respect of professional services rendered, wholly or partly, in Hong Kong?

No ☐Yes ☐

If yes, state the full amount of fees paid or accrued.

\$ **Section 8 DEDUCTION CLAIMS FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT / ENVIRONMENTAL****PROTECTION FACILITIES / INTELLECTUAL PROPERTIES** (If more than 1 business is involved, please report on a separate sheet.)

Business Registration Number of the business involved

(1) Deduction claimed for expenditure on research and development

If deduction is claimed, download supplementary form SP2 from Department's web site (www.ird.gov.hk/soleprop_e) for completion.\$

(2) Deduction claimed for expenditure incurred on environmental protection facilities

(i) Expenditure on environmental protection installation
If deduction for expenditure on energy efficient building installation is claimed, download supplementary form SP3 from Department's web site (www.ird.gov.hk/soleprop_e) for completion.\$

(ii) Expenditure on environmental protection machinery

\$

(iii) Expenditure on environment-friendly vehicles

\$

(3) (i) Deduction claimed for expenditure on intellectual properties under section 16E and / or 16EA of the Inland Revenue Ordinance

\$

(ii) State the nature of the intellectual properties (see Note)

Note: Enter '1' for patent rights; '2' for rights to any know-how; '3' for copyrights; '4' for performer's economic rights; '5' for protected layout-design (topography) rights; '6' for protected plant variety rights; '7' for registered designs and '8' for registered trade marks.
(If more than 1 kind of intellectual property is involved, please report on a separate sheet.)**Section 9 DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE, 20AF, 20AX AND / OR 20AY OF THE INLAND REVENUE ORDINANCE**

Name and address of the non-resident person(s), special purpose vehicle, fund and special purpose entity (if applicable)

Total amount of deemed assessable profits for the year computed in accordance with

Schedule 15, 15A, 15C and/or 15D of the Inland Revenue Ordinance

(Please attach a computation showing how the total amount of deemed assessable profits is calculated.)

\$ **Section 10 INTEREST PAYMENTS INVOLVING RE-MORTGAGED LOAN**

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

Refer to page 15 of "Guide to Tax Return - Individuals" for details

Date **22-5-2024**Name **LEE TAI FU**

Signature

Remember to sign here



- Unless specified in the relevant section, documentary evidence need NOT be submitted with the return but should be retained for future examination.
- You may visit www.ird.gov.hk under 'Tax Information: Individuals' or scan the QR code on the left to obtain Allowances, Deductions and Tax Rate Table, to compute your tax liability, to read the Guide to Tax Return - Individuals and to obtain information on electronic filing of tax return.
- Please scan the QR code on the left for details of Extended Telephone Enquiry Service Hours.

Telephone Enquiry Service

**1 8 7 8 0 2 2**

Enquiry Service Hours: Monday to Friday (except Public Holidays)

8:15 a.m. to 12:30 p.m.

1:30 p.m. to 5:30 p.m.

It is obligatory for you to supply the personal data as required by this return and any required supplementary forms. 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.

如需本附錄的中文版及 / 或「個別人士報稅表指南」的文本，請致電 (187 8022) 或傳真 (2877 1232) 與本局聯絡。

The Chinese version of this Appendix and/or hardcopy of the Guide to Tax Return - Individuals may be obtained by contacting this Department by phone (187 8022) or fax (2877 1232).

SP1**SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS****- PERSON ELECTING FOR TWO-TIERED PROFITS TAX RATES**

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business elects to be chargeable at the two-tiered rates and the business had connected entities carrying on a trade, profession or business in Hong Kong for the subject year, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return (Note 1).

File No. 6 - Business Registration No. Year of Assessment Name of Business **SECTION 1 CONNECTED ENTITIES** (Note 2)

Complete list of connected entities carrying on a trade, profession or business in Hong Kong for the subject year:

<u>Business Registration Number</u>	<u>Name of Connected Entities</u>
<input type="text"/>	<input type="text"/>

X

Add 1 record

Add 10 records

Delete record(s) from

to

SECTION 2 DECLARATION AND SIGNATURE (Note 3)

I declare that:-

- (a) no other connected entities elect for the two-tiered rates;
- (b) the list of connected entities provided in section 1 is complete; and
- (c) to the best of my knowledge and belief all the particulars contained in this form are true, correct and complete.

Date Name Signature

NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP1

1. You can refer to the Department's web site (www.ird.gov.hk/eng/faq/2tr.htm) for details of the two-tiered rates regime.
2. "Connected entity" refers to an entity as defined in section 14AAB of the Inland Revenue Ordinance (Cap. 112). You can refer to the Department's web site (www.ird.gov.hk/eng/faq/2trexample_ce.htm) for illustrative examples.
3. This supplementary form must be signed by the same person signing the tax return.

SP2**SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS
- EXPENDITURE ON RESEARCH & DEVELOPMENT ("R&D")**

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business incurred R&D expenditure, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.



File No. 6 -

Business Registration No.

Year of Assessment

Name of Business

Hong Kong Standard Industrial Classification Code (Note 1)

SECTION 1 R&D EXPENDITURE		HK\$
1.1	Type A expenditure (Note 2) (also complete Table 1 on page 2)	
1.2	Type B expenditure (Note 3) (also complete Table 1 on page 2)	
SECTION 2 TRADING RECEIPTS / SALE PROCEEDS FROM INTELLECTUAL PROPERTY RIGHTS GENERATED FROM R&D ACTIVITIES		HK\$
2.1	Royalties from intellectual property rights generated from R&D activities (also complete Table 2 on page 2)	
2.2	Proceeds from sale of intellectual property rights generated from R&D activities (also complete Table 2 on page 2)	





SECTION 3 DECLARATION AND SIGNATURE (Note 4)

I declare that:-

- (a) rights generated from R&D activities are fully vested in the taxpayer;
- (b) the R&D activity was not undertaken for another person;
- (c) the R&D expenditure was not met directly or indirectly by another person;
- (d) the R&D expenditure was not incurred under an arrangement with a main purpose of obtaining a deduction or a greater deduction not entitled; and
- (e) to the best of my knowledge and belief all the particulars contained in this form, including Tables 1 and 2 on page 2, are true, correct and complete.







Date _____ Name _____ Signature _____

TABLE 1 R&D EXPENDITURE

1(a)	1(b)	Type A expenditure					Type B expenditure			
		In-house R&D activity		Outsourced R&D activity			In-house R&D activity		Outsourced R&D activity	
		In Hong Kong	Outside Hong Kong	In Hong Kong	Outside Hong Kong	1(g)	1(h)	1(i)	1(j)	1(k)
		1(c)	1(d)	1(e)	1(f)					
Project name	R&D category (Note 5)	Amount (Note 6) HK\$	Amount (Note 7) HK\$	Amount (Note 8) HK\$	Amount (Note 9) HK\$	R&D institution (Note 10)	Expenditure on employees (Note 11) HK\$	Expenditure on consumable items (Note 12) HK\$	Amount (Note 13) HK\$	Designated local research institution (Note 14)
										
										
										
										
Sub-total										

If the code in column 1(g) is N001 or N002, provide the name of the R&D institution:

TABLE 2 TRADING RECEIPTS/ SALE PROCEEDS FROM INTELLECTUAL PROPERTY RIGHTS GENERATED FROM R&D ACTIVITIES

2(a)	2(b)	2(c)	2(d)
Short description of intellectual property right	Intellectual property right (Note 15)	Income nature (Note 16)	Amount HK\$
			
			
			

If the code in column 2(b) is IP8, state the nature of the intellectual property right:

NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP2

1. State the 6-digit industry code of the Hong Kong Standard Industrial Classification (version 2) maintained by the Census and Statistics Department ("C&SD") for the principal business activity. For the index of industry codes, please refer to C&SD's web site (www.censtatd.gov.hk). If the business has no activity during the basis period, state "000000" as the industry code.
2. Type A expenditure is an R&D expenditure other than a Type B expenditure and includes an interim Type A expenditure. For further details, see sections 6 and 8 of Schedule 45 to the Inland Revenue Ordinance (Cap. 112) ("IRO"). The figure in section 1.1 should be equal to the sum of the subtotals in columns 1(c), 1(d), 1(e) and 1(f) in Table 1.
3. Type B expenditure is an R&D expenditure falling within any of the following descriptions:
 - (a) a payment to a designated local research institution for a qualifying R&D activity related to your trade, profession or business;
 - (b) a payment to a designated local research institution which has, as an object, the undertaking of a qualifying R&D activity related to the class of trade, profession or business to which your trade, profession or business belongs, where the payment is used for pursuing that object;
 - (c) a qualifying expenditure related to your trade, professional or business.

Interim Type B expenditures and payments made to a local institution within 6 months prior to its being designated as a designated local research institution are also included. For further details, see section 10 of Schedule 45 to the IRO.

The figure in section 1.2 should be equal to the sum of the subtotals in columns 1(h), 1(i) and 1(j) in Table 1.

4. This supplementary form must be signed by the same person signing the tax return.
5. For each project, ONLY ONE R&D category should be selected from the table below. For example, if R&D category is Mathematics, fill in "1.1".

Code	R&D category
1.1	Mathematics
1.2	Computer and information sciences
1.3	Physical sciences
1.4	Chemical sciences
1.5	Earth and related environmental sciences
1.6	Biological sciences
1.7	Other natural sciences
2.1	Civil engineering
2.2	Electrical engineering, electronic engineering, information engineering
2.3	Mechanical engineering
2.4	Chemical engineering
2.5	Materials engineering
2.6	Medical engineering
2.7	Environmental engineering
2.8	Environmental biotechnology

Code	R&D category
2.9	Industrial biotechnology
2.10	Nano-technology
2.11	Other engineering and technologies
3.1	Basic medicine
3.2	Clinical medicine
3.3	Health sciences
3.4	Health biotechnology
3.5	Other medical sciences
4.1	Agriculture, forestry, and fisheries
4.2	Animal and dairy science
4.3	Veterinary science
4.4	Agricultural biotechnology
4.5	Other agricultural sciences
5.1	Feasibility study
5.2	Market, business or management research

6. Total amount of Type A expenditures for in-house R&D activities or qualifying R&D activities carried on in Hong Kong (e.g. capital expenditures on plant or machinery, fees paid to independent contractors for expert advice, etc).
7. Total amount of Type A expenditures for in-house R&D activities carried on outside Hong Kong.
8. Total amount of payments made to an R&D institution for an R&D activity carried on in Hong Kong.

9. Total amount of payments made to an R&D institution for an R&D activity carried on outside Hong Kong.
10. (a) If the R&D institution is a designated local research institution, fill in the code of the institution as listed in the web site of Innovation and Technology Commission ("ITC") (www.itc.gov.hk/en/fund_app/dlri/list.html). For example, if the R&D institution is The University of Hong Kong, fill in "D001".

(b) If the R&D institution is not a designated local research institution,
 (i) fill in code "N001" for a local university or college and provide its name.
 (ii) fill in code "N002" for a university or college outside Hong Kong and provide its name.
11. Total amount of expenditures in relation to the employees engaged directly and actively in a qualifying R&D activity. For further details, see section 12 of Schedule 45 to the IRO. Fill in the actual amount incurred.
12. Total amount of expenditures on the consumable items used directly in a qualifying R&D activity. For further details, see section 12 of Schedule 45 to the IRO. Fill in the actual amount incurred.
13. Total amount of payments made to a designated local research institution for a qualifying R&D activity. Fill in the actual amount paid.
14. Select and fill in the code of the institution as listed in ITC's web site (www.itc.gov.hk/en/fund_app/dlri/list.html).
15. Select an appropriate type of intellectual property right from the table below and fill in the code. For example, if the intellectual property right generated from the R&D activities is a patent, fill in "IP1". In case code "IP8" is selected, also state the nature of the intellectual property right involved.

Code	Nature
IP1	Patent
IP2	Right to any know-how
IP3	Copyright material
IP4	Layout-design (topography) of an integrated circuit
IP5	Plant variety right
IP6	Design
IP7	Secret process or formula
IP8	Others

16. Select an appropriate type of income from the table below and fill in the code. For example, if the nature of income is royalties, fill in "R1".

Code	Nature
R1	Royalties
R2	Proceeds of sale of rights generated from the R&D activities

SP3

SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS - DEDUCTION FOR EXPENDITURE ON ENERGY EFFICIENT BUILDING INSTALLATION (EEBI)

(applicable for year of assessment 2018/19 and subsequent years)

This supplementary form is part of the Tax Return - Individuals. If the business wishes to claim deduction for expenditure incurred on EEBI under the Hong Kong Energy Efficiency Registration Scheme for Buildings (HKEERSB) administered by the Electrical and Mechanical Services Department (EMSD), you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.



File No. 6 -

Business Registration No.

Year of Assessment

Name of Business

SECTION 1 EEBI EXPENDITURE RELATING TO:		HK\$
1.1	EEBI registered under the HKEERSB (also complete section 3 and Table 1 on page 2)	
1.2	Application for registration of EEBI under the HKEERSB being processed by the EMSD (also complete section 2, section 3 and Table 2 on page 2) (Note 1)	
1.3	Application for registration of EEBI under the HKEERSB not yet been made (also complete section 2, section 3 and Table 3 on page 3) (Note 1)	
1.4	Total	

SECTION 2 UNDERTAKING (tick the appropriate box)

- ☐ We have applied for registration of the EEBI(s) in Table 2 under the HKEERSB and the application is being processed by the EMSD. We undertake to:
- 2.1 take all reasonable steps to complete the registration;
 - 2.2 inform the Department of the effective date and number of the HKEERSB certificate, once available; and
 - 2.3 notify the Department within **14 days** if the application is ceased, withdrawn or refused by the EMSD.
- ☐ We have not applied for registration of the EEBI(s) in Table 3 under the HKEERSB for the reason(s) stated therein. We undertake to:
- 2.4 apply for the registration once the BEAS certificate (Note 2) is obtained and/or the other issue(s) stated in Table 3 are resolved;
 - 2.5 take all reasonable steps to proceed with and complete the application;
 - 2.6 inform the Department of the date of application, EMSD's reference number, effective date and number of the HKEERSB certificate, once available; and
 - 2.7 notify the Department within **14 days** if the application is ceased, withdrawn or refused by the EMSD.

SECTION 3 DECLARATION (Note 3)

I declare that to the best of my knowledge and belief all the particulars contained in this form, including Table 1, 2 or 3 on pages 2 and 3, are true, correct and complete.

Date _____ Name _____ Signature _____

TABLE 1 EEBI REGISTERED UNDER THE HKEERSB

Details of EEBI					HKEERSB certificate issued		
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Effective date	Certificate number
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2			
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4			
Total							

TABLE 2 APPLICATION FOR REGISTRATION OF EEBI UNDER THE HKEERSB BEING PROCESSED BY THE EMSD

Details of EEBI					Application being processed by the EMSD			
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Date of application	EMSD's reference number	Anticipated date of registration
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2				
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4				
Total								

TABLE 3 APPLICATION FOR REGISTRATION OF EEBI UNDER THE HKEERSB NOT YET BEEN MADE

Details of EEBI					Reason(s) for having not applied for the registration						
					BEAS certificate (Note 2) to be obtained				Others (Please specify)		
Name and address of building/premises	Type of building (Note 4)	Category (Note 5)	Type of EEBI (Note 6)		Expenditure HK\$	Type of standard (Note 7)	Date of application	Anticipated date of application	Provisional rating (if available)	Anticipated issue date of certificate	
							<input type="checkbox"/>	<input type="checkbox"/>			
							(tick the appropriate box)				
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2							
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4							
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2							
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4							
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2							
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4							
			<input type="checkbox"/> 5.1	<input type="checkbox"/> 5.2							
			<input type="checkbox"/> 5.3	<input type="checkbox"/> 5.4							
Total											

NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP3

1. For those EEBIs which have not yet been registered under the HKEERSB, a taxpayer may claim deduction for the relevant capital expenditure incurred in the year of assessment if all the required information in this supplementary form, including Table 2 or 3, are provided.
2. “BEAS certificate” refers to a certificate issued for the building/premises installed with EEBI(s) showing their compliance with the assessment standards under the building environmental assessment system.
3. This supplementary form must be signed by the same person signing the tax return.
4. Select and fill in the code(s) of the most appropriate type(s) of building (up to a maximum of 2) as listed in the table below.

Code	Type of building
3.1	Office
3.2	Residential
3.3	Industrial
3.4	Hotel
3.5	Shopping complex
3.6	Education
3.7	Indoor sports complex
3.8	Others (Please specify)

5. Select and fill in the code of ONE category as listed in the table below.

Code	Category
4.1	New building – Under construction
4.2	New building – Construction completed
4.3	Existing building
4.4	Retrofitting works

6. Select and fill in the code(s) of the type(s) of EEBI as listed in the table below.

Code	Type of EEBI
5.1	Lighting installation
5.2	Air-conditioning installation
5.3	Electrical installation
5.4	Lift and escalator installations

7. Select and fill in the code and the required details of ONE type of standard as listed in the table below.

Code	Type of standard
	BEAM Plus Standard (Note 8) –
6.1	New Buildings Version ____ (Please specify)
6.2	Existing Buildings Version ____ (Please specify) (Comprehensive/Selective) (Please specify)
6.3	Interiors Version ____ (Please specify)
6.4	Other standard (Note 9) (Please specify)

8. “BEAM Plus” refers to the BEAM Plus Assessment System managed by the Hong Kong Green Building Council.
9. “Other standard” refers to other internationally recognized building environmental assessment systems that include but not limited to:
 - (a) the United States Green Building Council’s Leadership in Energy and Environmental Design for Building Design and Construction, Interior Design and Construction, or Building Operations and Maintenance; and
 - (b) China’s GB/T 50378 – Assessment Standard for Green Building or T/CBDA2 – Assessment Standard for Green Interior Decoration.

SP4

SUPPLEMENTARY FORM TO TAX RETURN - INDIVIDUALS**- SALARIES TAX CONCESSIONS FOR ELIGIBLE CARRIED INTEREST**

(applicable for year of assessment 2020/21 and subsequent years)

This supplementary form is part of the Tax Return — Individuals. If you wish to claim salaries tax concessions for eligible carried interest, you have to fill in the form electronically, print the filled form for signature, and submit the signed form together with the tax return.

File No.

6 -

Year of Assessment

▼

SECTION 1 CRITERIA OF QUALIFYING EMPLOYEE (Note 1)

1.1	Whether you were employed by a qualifying person (Note 2) or an associated corporation or associated partnership (Note 3) of a qualifying person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
1.2	Whether your assessable income was accrued to you from the employment in section 1.1 above under which investment management services were provided by you for, or on behalf of, the qualifying person for a certified investment fund (Note 4) [tick "yes" if the result of the application for certification is still pending] or a specified entity (Note 5)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
1.3	Whether the amount of carried interest under the present claim for salaries tax concessions was accrued to you from the employment in section 1.1 and paid out of the carried interest received by, or accrued to, the qualifying person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

SECTION 2 DETAILS OF ELIGIBLE CARRIED INTEREST CLAIMED (Note 6)

2.1	Total amount of carried interest claimed for salaries tax concessions		HK\$	<input style="width: 150px;" type="text"/>
<div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin: 2px;">X</div> 1.	(a)	Name of Qualifying Person		
	(b)	Business Registration Number (if known)		<input style="width: 100px;" type="text"/>
	(c)	Amount of carried interest accrued from this Qualifying Person to which salaries tax concessions is applied for		HK\$ <input style="width: 150px;" type="text"/>
	(d)	Whether the qualifying person has claimed or intends to claim profits tax concessions in respect of the carried interest out of which the amount of carried interest under the present claim was accrued to you?		Yes <input type="checkbox"/> No <input type="checkbox"/>

Add 1 record

Add 10 records

Delete record(s) from

to

SECTION 3 DECLARATION AND SIGNATURE (Note 7)

I declare that to the best of my knowledge and belief all the particulars contained in this form are true, correct and complete.

Date

Name

Signature

NOTES AND INSTRUCTIONS – SUPPLEMENTARY FORM SP4

1. “Qualifying employee”, as defined in section 8(4) of Schedule 16D to the Inland Revenue Ordinance (IRO), means an individual who satisfies both of the following conditions:
 - (a) the individual is employed by a qualifying person (see Note 2) or an associated corporation/associated partnership (see Note 3) of a qualifying person, if the associated corporation/associated partnership carries on a business in Hong Kong; and
 - (b) the individual is carrying out duties of the employment by providing investment management services in Hong Kong for, or on behalf of, the qualifying person.
2. “Qualifying person” is defined in section 4(3) of Schedule 16D to the IRO.
3. “Associated corporation” and “associated partnership” are defined in section 1 of Schedule 16D to the IRO.
4. “Certified investment fund”, as defined in section 2 of Schedule 16D to the IRO, means a fund within the meaning of section 20AM that is certified by the Monetary Authority to be in compliance with the criteria for certification published by the Monetary Authority.
5. “Specified entity” , as defined in section 2 of Schedule 16D to the IRO, means The Innovation and Technology Venture Fund Corporation incorporated under the Companies Ordinance (Cap. 622).
6. “Eligible carried interest”, as defined in section 3 of Schedule 16D to the IRO, is a sum received by, or accrued to, a person by way of profit-related return from the provision of investment management services by the person for a certified investment fund (see Note 4) or a specified entity (see Note 5).
7. This supplementary form must be signed by the same person signing the tax return.
8. All amounts must be shown in HK dollars (excluding cents). You may visit www.ird.gov.hk/eng/tax/ind_stp.htm to check the average exchange rates of major currencies for Salaries Tax purposes.