

Enquiries and Miscellaneous

(a) Enquiries

You are welcome to

- send us an email at taxinfo@ird.gov.hk
- dial 187 8088 and our staff at the Enquiry Service Office will be pleased to serve you.
- visit the Enquiry Service Office on G/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.

(b) IRD Homepage

- If you need further information and assistance, please visit the IRD Web site at www.ird.gov.hk.
- ✧ Our Web site provides tax information useful to business owners, employers, individual taxpayers and tax representatives.
- ✧ Our Web site covers a wide range of topics related to tax, including the Inland Revenue Ordinance and other legislations, interpretation, tax procedures, and our internal policies. You can also find common questions and answers over a wide variety of subjects. Amongst those which will be of interest to property owners include:-
 - Completion of Property Tax Return (BIR57 or 58)
For properties jointly owned or co-owned by individuals and properties owned by corporations and bodies of persons.
 - Completion of Tax Return – Individuals (BIR60)
For properties wholly owned by individuals.
- ✧ Our Web site also provides to the public various electronic services, including the submission of e-forms and the downloading of common forms.

(c) Other useful web sites

- For information relating to
 - billing and payment of rates and
 - landlord and tenant,

please visit the Rating and Valuation Department's Web site at
www.info.gov.hk/rvd

- For information concerning the Small Claims Tribunal (in case your tenant fails to pay rent), please enter the Judiciary's Web site at
www.judiciary.gov.hk

(d) Other IRD leaflets of reference value to you as property owners

- Listed in the order of their PAM number:-
 - ✧ PAM 37 (e)
A brief guide to Personal Assessment (Whether tax may be reduced through election for Personal Assessment)
 - ✧ PAM 46 (e)
You or your employee is going to leave Hong Kong (What are you required to do under the tax law?)
 - ✧ PAM 49 (e)
How should the executor report the income earned by a deceased taxpayer before death and rental income derived from the deceased's properties
 - ✧ PAM 54 (e)
A Guide to Property Tax (1) [The charge to Property Tax; Reporting rental income in tax returns]
 - ✧ PAM 55 (e)
A Guide to Property Tax (2) [Deduction for mortgage interests and allowances; Holdover of Provisional Property Tax]