

Application for Holdover of Provisional Tax

To: Commissioner of Inland Revenue

File No.: _____ Date: _____

Charge No.: _____ Postal Address: _____

Due Date : _____ *(To be used by IRD for future correspondence)*

Day-time Contact/ Mobile Tel. No.: _____

☐ *Please record the mobile no. as my contact number*

I apply for holdover of provisional tax for the year of assessment 2025/ 2026 on the following grounds:

— ***Salaries Tax***

☐ 1. Income reduction

a. **Income received** by me from April 2025 to _____ (end of last month) \$ _____

b. **Estimated income** to be received by me from _____ (current month) to March 2026 \$ _____

Estimated total income for the year *(Note 1)* \$ _____

c. Reasons for reduction : Unemployed / retired / salary reduction / others (please specify _____) *

☐ 2. I became entitled to Married Person's Allowance as I was married on _____ **and my spouse has no income chargeable to tax during the year.** Name and Hong Kong Identity Card Number of spouse : _____.

☐ 3. I became entitled to allowance(s) for the following dependant(s). I understand that no other person(s) has/ have claimed dependent allowance(s) in their respect.

Child / Dependent Brother or Dependent Sister Allowance

Name	Date of Birth	Relationship

Dependent Parent / Grandparent Allowance

Name	Date of Birth	Hong Kong Identity Card Number
Residing with me		
NOT residing with me		

☐ 4. I became entitled to Disabled Dependant Allowance in respect of the dependant who is eligible to claim an allowance under the Government's Disability Allowance Scheme during the year –

Name of dependant: _____ Relationship: Spouse / Child / Parent / Grandparent / Brother / Sister*

☐ 5. I became entitled to Personal Disability Allowance as I am eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.

☐ 6. I became entitled to deduction of Elderly Residential Care Expenses –

a. Name of parent / grandparent : _____

b. Hong Kong Identity Card Number of parent / grandparent : _____

c. Estimated elderly residential care expenses for the parent / grandparent for the year : \$ _____

☐ 7. I should be allowed deduction of Qualifying Premiums paid in respect of myself /my relatives under the Voluntary Health Insurance Scheme Policy. Details are as follows:

Name	Hong Kong Identity Card Number	Date of birth	Self / Relationship between self and specified relative(s)	Amount of premiums (HKD)
				\$
				\$

Total amount of Premiums paid: \$ _____

- ☐ 8. I should be allowed deduction of Qualifying Annuity Premiums paid (Myself is the annuitant): \$ _____
- ☐ 9. I should be allowed deduction of Qualifying Annuity Premiums paid (My spouse is the annuitant): \$ _____
- ☐ 10. I should be allowed Tax Deductible MPF Voluntary Contributions: \$ _____
- ☐ 11. I should be allowed (or further allowed) deduction of Home Loan Interest / Domestic Rents. Details are as follows:

Location of the residence: _____

(a) Home Loan Interest (“HLI”)

- (i) Period during which I reside in the above residence: _____
- (ii) Estimated amount of HLI payments for the year: My share[#] \$ _____ My spouse’s share[#] (Note 3) \$ _____
- (iii) I and/or* my spouse (Note 3) reside with the child who was born on or after 25 October 2023 (Note 2) and elect to use additional deduction ceilings. Yes ☐
- (iv) I am nominated by my spouse to claim his/ her share of home loan interest (Note 3) Yes ☐
- # Share of home loan interest is computed based on the share of ownership

(b) Domestic Rents (“DR”) (Married couple should lodge separate claims by Form IR1121)

- (i) Period covering by the qualifying tenancy(ies): _____
- (ii) Number of contracting tenant(s) in the tenancy agreement: _____
- (iii) Who is the (or one of the) contracting tenant(s): Myself ☐ My spouse ☐
- (iv) Estimated amount of DR payments for the year: Total \$ _____ My claimed share \$ _____
- (v) I and/or* my spouse reside with the child who was born on or after 25 October 2023 (Note 2) and elect to use additional deduction ceilings (Note 4). Yes ☐

I confirm the allowance(s) or deduction(s) claimed in items 2 to 11 has/ have met the conditions provided in the Inland Revenue Ordinance. (For details, please see: www.ird.gov.hk/eng/pdf/pam40e.pdf)

Property Tax (Note 1)

- ☐ My property below has been (or will be) sold / vacant / self-occupied / let at a reduced rent* .

The rental income from 1 April 2025 to 31 March 2026 is estimated to be \$ _____

Location of Property: _____

Profits Tax (Note 1)

- ☐ My business (Business Registration No.: _____) has ceased/ will cease* on _____ / operated at a reduced profits* during the year. The estimated profits for the year is \$ _____

(Please attach copies of certified accounts and tax computation for the year.)

Supplementary information (e.g Apply holdover on other grounds or reasons for late application):

Note 1 : Except for cessation of employment, business or property ownership during the year, the estimated assessable income / profits / rental income must be less than 90% of that previously assessed (i.e. less than \$90 if the amount previously assessed is \$100).

Note 2 : If you have not yet provided the relevant child’s particulars in your Tax Return - Individuals, please provide the child’s name and date of birth in the “Supplementary information” box.

Note 3 : For HLI nomination cases, the spouse must sign on this form to indicate his/ her nomination (if applicable).

Note 4 : Married couple may allocate the amounts of DR themselves. If you are married, your spouse should sign on this form to indicate he/she has no objection to the allocation. If you wish to utilize the share of additional deduction ceiling entitled by your spouse, he/she should sign on this form to indicate his/her election to use additional deduction ceiling.

The Applicant’s spouse:

- * **nominate the Applicant to claim his/her share of HLI**
- * **elect to use additional deduction ceilings for HLI/ DR.**
- * **have no objection to the Applicant’s DR claim.**

Signature of Applicant: _____

Name of Applicant: _____

Signature of the Applicant’s spouse : _____

Name of the Applicant’s spouse: _____

* **Please delete where inappropriate** ☐ **Please tick “✓” the appropriate box**

The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. 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.