

Application for Holdover of Provisional Tax

To: Commissioner of Inland Revenue

File No.: _____ Date: _____

Charge No.: _____ Postal Address: _____

Due Date : _____

Day-time Contact Tel. No.: _____

I apply for holdover of provisional tax for the year of assessment 2022 /2023 on the following grounds: —

Salaries Tax

1. Income reduction
- a. **Income received** by me from April 2022 to _____ (end of last month) \$ _____
- b. **Estimated income** to be received by me from _____ (current month) to March 2023 \$ _____
- Estimated total income for the year of assessment 2022/23** *(Note 1)* \$ _____
- c. Reasons for reduction : Unemployed / retired / salary reduction / others (please specify _____) *
2. I claim Married Person's Allowance as I was married on _____ **and my spouse has no income from employment during the year.** Name and Hong Kong Identity Card No. of spouse are : _____.
3. I claim allowance(s) for the following dependant(s), which has / have **NOT** been granted in the notice for payment of provisional salaries tax and I understand that my spouse / relative has not claimed such allowance(s) —

Child / Dependent Brother or Dependent Sister Allowance

Name (in BLOCK letters)	Date of Birth	Relationship

Dependent Parent / Grandparent Allowance

Name (in BLOCK letters)	Date of Birth	HK Identity Card No.
Residing with me		
NOT residing with me		

4. I claim 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 claim Personal Disability Allowance as I am eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.
6. I claim Elderly Residential Care Expenses -
- a. Full 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 claim Home Loan Interest -

a. Location of Property: _____

b. Estimated total interest payments on property from 1 April 2022 to 31 March 2023

Self	Spouse <i>(Note 2)</i>
\$	\$

8. I claim Qualifying Premiums Paid under the Voluntary Health Insurance Scheme Policy:

Name (in BLOCK letters)	HK Identity Card No.	Date of birth	Relationship between self and specified relative(s) (e.g. spouse, child, your or your spouse's brother/sister/parent/ grandparent)	Amount of premiums (HKD)
			Self	\$
				\$
				\$
				\$

Total amount of Premiums paid: \$ _____

9. I claim Qualifying Annuity Premiums Paid for self as annuitant: \$ _____

10. I claim Qualifying Annuity Premiums Paid for spouse as annuitant: \$ _____

11. I claim Tax Deductible MPF Voluntary Contributions: \$ _____

12. I claim Domestic Rent Deduction: \$ _____

I confirm the reported information in item 6-12 has met the relevant requirements in the Ordinance.

Property Tax *(Note 1)*

My property has been / will be vacant / self-occupied / let with rent reduction / sold*.

The estimated rental income received for the period from 1 April 2022 to 31 March 2023 is \$ _____

Property address: _____

Profits Tax *(Note 1)*

The estimated profits for the year is \$ _____ / The business has already ceased or will cease during the year
(the date of cessation is _____)*.

(Please attach draft certified accounts and a tax computation for the above period.)

Supplementary information:

Note 1 : Apart from cessation of employment, business or property ownership during the year, to be eligible for holdover of provisional tax, the estimated income / profits / rental income must be less than 90% of that previously assessed.

Signature of Applicant: _____

Name of Applicant: _____

Note 2 : If you are nominated by your spouse to claim Home Loan Interest deduction, your spouse must sign here to indicate agreement.

Signature of spouse: _____

Name of spouse: _____

* Please delete where inappropriate Please tick the appropriate box