

**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 2019 / 20 on the following grounds: —

**Salaries Tax**

1. a. **Income received** by me from April 2019 to \_\_\_\_\_ (end of last month) \$ \_\_\_\_\_  
b. **Estimated income** to be received by me from \_\_\_\_\_ (current month) to March 2020 \$ \_\_\_\_\_  
**Estimated total income for the year of assessment 2019/20** (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 -
- |   | Self     | Spouse<br>(see Note 2 below) |
|---|----------|------------------------------|
| a. Location of Property: _____  |          |                              |
| b. Estimated total interest payments on property from 1 April 2019 to 31 March 2020 | \$ _____ | \$ _____                     |

**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 2019 to 31 March 2020 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:** \_\_\_\_\_

#Starting from Year of Assessment 2019/20, if you are eligible to claim deduction for qualifying premiums paid under the Voluntary Health Insurance Scheme Policy, qualifying annuity premiums paid under the Qualifying Deferred Annuity Policy and/or tax deductible MPF voluntary contributions, please separately complete IR1121S to apply for holding over of provisional salaries tax.

**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.**

**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: \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_  
Name of Applicant: \_\_\_\_\_

\* Please delete where inappropriate  Please tick the appropriate box