To: Commissioner of Inland Revenue
G.P.O. Box 132, Hong Kong
Fax No.: 2877 1232

Please quote our file no.

File No.: ____ – ____

Claim for deduction for ☐ **Home loan interest**

☐ **Interest payments to produce rental income from property**

Year of Assessment ____ / ____

(Please complete additional form(s) if more than one property is involved)

(1) Location of property (You must be the registered owner of the property unless you are nominated by your spouse to claim deduction for home loan interest paid by him/her)	
(2) A loan has been obtained for acquiring the property and secured by a mortgage or charge	☐ Yes ☐ No
(3) A re-mortgaged loan is involved (If yes, must also complete item (7) below)	☐ Yes ☐ No
(4) My share of ownership (Per information as shown in the Land Registry)	%
Complete EITHER item (5) OR item (6). Complete both items if the property was let and also used as your own residence during the year.	
(5) **Deduction for interest payments to produce rental income from property** (Applicable if Personal Assessment is elected) My share of interest payments to produce the rental income	$
(6) **Deduction for home loan interest** (Applicable if the property was used as your own residence) (a) (i) Total home loan interest payments	$
(ii) My share of home loan interest payments	$
(b) **Spouse Nomination** (Applicable if your spouse had no chargeable income)	
(i) I am nominated by my spouse to claim deduction for home loan interest paid by him/her (Note)	☐ Yes ☐ No
(ii) My spouse's share of ownership	%
(iii) My spouse's share of home loan interest payments	$
(c) The property was occupied as my residence for the FULL YEAR	☐ Yes ☐ No
(d) **Election for using the home loan interest additional deduction ceiling amount** (Applicable if you and / or your spouse reside(s) with the child born on or after 25 October 2023 ("the Child")) (Applicable to year of assessment 2024/25 and after)	
(i) I am eligible and wish to elect for using the home loan interest additional deduction ceiling amount. I reside with the Child in Hong Kong during the year	☐ for a continuous period of not less than 6 months ☐ for other cases, please provide details ____
(ii) My spouse is eligible and wishes to elect for using the home loan interest additional deduction ceiling amount. My spouse resides with the Child in Hong Kong during the year (Note)	☐ for a continuous period of not less than 6 months ☐ for other cases, please provide details ____
(iii) Particulars of the Child (a) Name	
(b) Date of birth (Day / Month / Year)	

(7)	**Interest payments involving re-mortgaged loan**		
(a)	Name of lending institution for the re-mortgaged loan		
(b)	Amount of the re-mortgaged loan		$
(c)	Interest paid for the re-mortgaged loan in the year		$
(d)	Period covered by the interest in item (c) above	(Day / Month / Year)	to
(e)	Date of redemption of the previous mortgaged loan	(Day / Month / Year)	
(f)	Balance of the previous mortgaged loan redeemed		$
(g)	Interest paid for the previous mortgaged loan in the year		$
(h)	Period covered by the interest in item (g) above	(Day / Month / Year)	to

I declare that the information given above is true, correct and complete.

Signature: _____ Spouse's signature : _____

Name : _____ Spouse's Name : _____
(in Block Letters) (in Block Letters)

Daytime Contact Phone No.: _____ Date : _____

☐ Please '√' in the appropriate boxes.

Note: Your spouse must sign this form to indicate agreement if you have been nominated by your spouse to claim home loan interest deduction under item (6)(b)(i) or your spouse has elected to use the home loan interest additional deduction ceiling amount under item (6)(d)(ii).

It is obligatory for you to supply the personal data as required by this form. 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 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.