



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 <input type="checkbox"/> No <input type="checkbox"/>
(3) A re-mortgaged loan is involved (If yes, must also complete item (7) below)	Yes <input type="checkbox"/> No <input type="checkbox"/>
(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) Claim for 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) Claim for 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 – see Note below	Yes <input type="checkbox"/> No <input type="checkbox"/>
(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 <input type="checkbox"/> No <input type="checkbox"/>
(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 : _____
(in Block Letters)

Spouse's Name : _____
(in Block Letters)

Date : _____

Note : If you have been nominated by your spouse to claim home loan interest deduction under item (6)(b)(i), your spouse must sign this form to indicate his/her agreement.

Please '√' in the appropriate boxes.

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.