



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

來函編號

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

來函請寄「香港郵政總局信箱 132 號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

組別編號：
Section Code

6A1

Z Company
YEE FAT COMMERCIAL BUILDING
YEE FAT ROAD
HONG KONG

檔案號碼： 6A1 – E123456(7)

File No. :

電話：
Tel. No. : 2594 0000

傳真：
Fax No. : 2877 1232

日期：
Date : 17 / 6 / 2022

先生/女士：

Dear Sir/Madam,

僱員

Employee: Mr. CHAN TAI MAN

根據《稅務條例》第 52(7) 條的規定所扣存的款項

Moneys retained under section 52(7) of the Inland Revenue Ordinance

你曾於 年 月 日根據《稅務條例》
第 52(6) 條的規定遞交有關上述人士的通知書。現除受本
函第二段所載情形限制外，你可將以前根據《稅務條例》
(第 112 章) 第 52(7) 條的規定而扣存的任何金錢或金錢等
值支付給該名人士。

本同意釋款書只適用於你 年 月 日發
出的通知書內所列的金錢或金錢等值。至於其他應評稅入
息(即其後該名人士所應得的入息)，則應另行發出通知書
申報，並須以發出該通知書的日期起計照樣扣存一個月，
直至獲本局發出另一份同意釋款書時才可支付給該名人
士。

I refer to your notice under section 52(6) of the Inland
Revenue Ordinance dated 10 - 06 - 2022
in respect of the abovenamed. Subject to paragraph 2
below, any money or money's worth retained by you under
the requirements of section 52(7) of the Inland Revenue
Ordinance (Cap. 112) may now be paid to him/her.

This letter of release only applies to the balance of the
money or money's worth which was reported in your notice
dated 10 - 06 - 2022. Any other sums of
assessable income, which subsequently become due to
him/her, should be reported by a fresh notice and should
likewise be retained for a period of one month from the date
on which you give that notice. The payment of such income
within the aforesaid period will require a further letter of
release.

Yours faithfully,

CHENG MEI LING

for Commissioner of Inland Revenue

稅務局局長

(代行)

副本送：

c. c. Messrs.

貴公司參考編號：

Your Ref.: