

**INLAND REVENUE DEPARTMENT**

Inland Revenue Centre,
5 Concorde Road,
Kai Tak, Kowloon, Hong Kong
G.P.O. Box 132, Hong Kong
Tel No.: 187 8088
Fax No.: 2877 1232
Web site: www.ird.gov.hk

IN ANY COMMUNICATION
PLEASE QUOTE THIS FILE NO.

FILE NO. _____

ELECTION FOR PERSONAL ASSESSMENT AND CLAIM FOR DEDUCTIONS & ALLOWANCES

Year of Assessment _____ / _____

I / I and my spouse* wish to elect for Personal Assessment for the above year of assessment

Part 1 PERSONAL PARTICULARS

	SELF Mr / Mrs / Ms / Miss *	SPOUSE Mr / Mrs / Ms *
1. Name (in English), Surname first. (Please use BLOCK LETTERS)		
2. Name (in Chinese)		
3. Hong Kong Identity Card Number (Note 1 overleaf)		
ONLY choose either 4(a) or 4(b):		
4(a) I am eligible and wish to elect for Personal Assessment myself / separately from my spouse; OR	<input type="checkbox"/> Yes <input type="checkbox"/> No	Not applicable
(b) I am / my spouse is eligible to elect for Personal Assessment and both of us had income assessable under the Inland Revenue Ordinance during the year. We wish to elect for Personal Assessment jointly . (Note 2 overleaf)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you have already claimed the following deductions and allowances in your Tax Return - Individuals (BIR60) for the above year of assessment, you need not complete Part 2. Please sign the declaration at the bottom overleaf.

Part 2 DEDUCTIONS & ALLOWANCES**5. Approved charitable donations (Note 3 overleaf)**

Approved charitable donations made during the year that have not been claimed in my Tax Return-Individuals (BIR60) for the same year of assessment.	\$
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6. Deduction for interest payments / domestic rents (Note 3 overleaf)

	Property 1		Property 2	
(1) Location of property (This item must be completed in order to claim deduction for interest payments / domestic rents.)				
(2) Details of the properties – claim for deduction for interest payments:				
(i) A loan has been obtained for acquiring the property and secured by a mortgage or charge.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(ii) A re-mortgaged loan is involved. (If yes, must also complete point (5) below)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(iii) Share of ownership (per record in the Land Registry)	Self %	Spouse %	Self %	Spouse %
(3) Claim for deduction for interest payments to produce rental income from properties: Share of interest payments to produce rental income	Self \$	Spouse \$	Self \$	Spouse \$
(4) Claim for deduction for home loan interest:	Self \$	Spouse \$	Self \$	Spouse \$
(i) Total home loan interest payments	\$	\$	\$	\$
(ii) Share of home loan interest payments	\$	\$	\$	\$
(iii) I am nominated by my spouse to claim his / her share of interest paid (my spouse had no chargeable income).	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(iv) The property was occupied as my / my and my spouse's * residence for the FULL YEAR.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(5) Interest payments involving re-mortgaged loan:				
(i) Name of lending institution for the re-mortgaged loan				
(ii) Amount of the re-mortgaged loan	\$	\$	\$	\$
(iii) Interest paid for the re-mortgaged loan in the year	\$	\$	\$	\$
(iv) Period covered by the interest in (iii) above	to		to	
(v) Date of redemption of the previous mortgaged loan	Day / Month / Year	Day / Month / Year	Day / Month / Year	Day / Month / Year
(vi) Balance of the previous mortgaged loan redeemed	\$	\$	\$	\$
(vii) Interest paid for the previous mortgaged loan in the year	\$	\$	\$	\$
(viii) Period covered by the interest in (vii) above	to		to	
(6) Claim for deduction for domestic rents: (Applicable to year of assessment 2022/23 and after)				
(i) Tenancy starts from (Note 4 overleaf)	Day / Month / Year	Day / Month / Year	Day / Month / Year	Day / Month / Year
(ii) Tenancy ends on (Note 4 overleaf)	Day / Month / Year	Day / Month / Year	Day / Month / Year	Day / Month / Year
(iii) Number of tenants entered into the tenancy				
(iv) I am the tenant / a co-tenant	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(v) My spouse is the tenant / a co-tenant	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(vi) Amount of domestic rents claimed	\$	\$	\$	\$

如需本通知書的中文版，請致電(187 8088)或傳真(2519 9316)與本局聯絡。

7. Qualifying Premiums paid under the Voluntary Health Insurance Scheme Policy (Applicable to year of assessment 2019/20 and after)

(1) for myself	\$
(2) for specified relative(s), completed Form IR6173# is attached.	

8. Qualifying Annuity Premiums and Tax Deductible MPF Voluntary Contributions (“TVC”) (Applicable to year of assessment 2019/20 and after)

(1) (i) I am the holder of a TVC account defined under the Mandatory Provident Fund Schemes Ordinance	<input type="checkbox"/> Yes <input type="checkbox"/> No
(ii) Tax deductible MPF voluntary contributions	\$
(2) (i) Qualifying annuity premiums paid for self as annuitant and claimed by me	\$
(ii) Qualifying annuity premiums paid for spouse as annuitant and claimed by me	\$

9. Married person’s allowance and personal disability allowance

(1) I apply for married person’s allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No
(2) I was living apart from my spouse. The amount of maintenance fees paid by me to my spouse during the year was	\$
(3) I wish to claim personal disability allowance and I was eligible to claim an allowance under the Government’s Disability Allowance Scheme during the year.	<input type="checkbox"/> Yes <input type="checkbox"/> No

10. Child allowance and dependent brother or dependent sister allowance

Name	Relationship (State child / brother / sister)	Date of birth (Day / Month / Year)	Enter ‘1’ if age of or over 18 but under 25 and receiving full time education; or ‘2’ if age of or over 18 and incapacitated for work with disability during the year	In case of brother / sister, provide details of his / her parents			
				Father		Mother	
				Name	H.K. Identity Card No.	Name	H.K. Identity Card No.

11. Single parent allowance (Applicable only if throughout the year you were single, divorced, widowed or married but living apart from your spouse .)

I had the sole or predominant care of my child / children mentioned in Item 10 above during the year. (Enter ‘1’ for full year; or ‘2’ for part of a year)	
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12. Dependent parent and dependent grandparent allowance and elderly residential care expenses

	Dependant 1	Dependant 2
(1) Name (Please use BLOCK LETTERS)		
(2) Date of birth (enter month and year only)	Month / Year	Month / Year
(3) Relationship with me / my spouse (i.e. specifying whether parent or grandparent)		
(4) Hong Kong Identity Card Number		
Must complete EITHER point (5) OR point (6)		
(5) Claim for Dependent Parent / Grandparent Allowance:		
(i) The dependant was ordinarily resident in Hong Kong during the year.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(ii) • The dependant resided with me continuously during the year without paying full cost. (Leave blank if the residing period was less than 6 months); or	for full year <input type="checkbox"/> for at least 6 months <input type="checkbox"/>	for full year <input type="checkbox"/> for at least 6 months <input type="checkbox"/>
• I / my spouse contributed not less than \$12,000 in money towards the dependant’s maintenance during the year.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(6) Claim for deduction for Elderly Residential Care Expenses:		
(i) Name of residential care home at which the dependant resided		
(ii) Residential care expenses paid by me / my spouse to the above residential care home during the year (excluding any amount subsequently reimbursed by any person or organisation)	\$	\$
(7) If the dependant was under the age of 60 during the year, state whether he / she was eligible to claim an allowance under the Government’s Disability Allowance Scheme.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

13. Disabled dependant allowance

(1) Full name of dependant (Please use BLOCK LETTERS)	
(2) Relationship with me / my spouse (i.e. specifying whether spouse, child, brother, sister, parent or grandparent)	
(3) The dependant was eligible to claim an allowance under the Government’s Disability Allowance Scheme during the year.	<input type="checkbox"/> Yes <input type="checkbox"/> No

Attention: For claims of allowances under Items 9, 12, 13 and / or Elderly Residential Care Expenses, the Department may verify the information with the Social Welfare Department.

DECLARATION

I _____ (Hong Kong Identity Card No. : _____)
 declare that the information given in this form and any other documents attached is true, correct and complete.

Date: _____ **Signature:** _____ (Self) **Signature:** _____ (Spouse)

(Heavy penalties may be incurred for giving any incorrect information in the form.)

* Delete whichever is inapplicable.

Please ‘✓’ in the appropriate boxes.

The form can be downloaded from the Department’s web site at <www.ird.gov.hk> or obtained through the ‘Fax-A-Form’ Service (2598 6001)

- Note:
1. State your Passport Number and Nationality if you do not have a Hong Kong Identity Card.
 2. For the eligibility to elect for Personal Assessment, please refer to the “Guide to Tax Return – Individuals” or visit www.ird.gov.hk.
 3. Documentary evidence need not be submitted but should be retained for future examination.
 4. The tenancy period must fall within this year of assessment.

The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. 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.