

**INLAND REVENUE DEPARTMENT**

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Tel No.: 187 8088
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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)		
4. I am eligible and wish to elect for Personal Assessment myself / separately from my spouse; OR (Note 2 overleaf)	<input type="checkbox"/> Yes <input type="checkbox"/> No	Not applicable
5. 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
6. Number of partnership business(es) of which I was a partner during the year		
7. Number of properties jointly owned or co-owned by me and Iet during the year		

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**8. 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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9. Deduction for interest payments (Note 3 overleaf)

	Property 1		Property 2	
(1) Details of the properties in respect of which deduction for interest payments is claimed:				
(i) Location of property				
(ii) 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
(iii) A re-mortgaged loan is involved. (If yes, must also complete point (4) 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
(iv) Share of ownership (per record in the Land Registry)	Self %	Spouse %	Self %	Spouse %
(2) Claim for deduction for interest payments to produce rental income from properties: Share of interest payments to produce rental income	\$	\$	\$	\$
(3) 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
(4) 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	

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。

The Chinese version of this notice may be obtained by contacting this Department by phone (187 8088) or fax (2519 9316).

P.T.O.

10. 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

11. 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.

12. 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 11 above during the year. (Enter '1' for full year; or '2' for part of a year)	
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13. 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

14. 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 10, 13, 14 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.

- Note:
- State your Passport Number and Nationality if you do not have a Hong Kong Identity Card.
 - (a) The elector must be of or above the age of 18, or under the age of 18 and both his / her parents are dead; and who is either ordinarily resident in Hong Kong or a temporary resident.
 (b) the elector if married and elects for Personal Assessment jointly with his / her spouse, either one or both of them are eligible to make an election for Personal Assessment and both of them have assessable income. An individual will be regarded as 'ordinarily resident in Hong Kong' if he / she resides in Hong Kong voluntarily and for a settled purpose (such as for education, business, employment or family etc.) with sufficient degree of continuity. Such person should habitually and normally reside in Hong Kong apart from temporary or occasional absences of long or short duration, and is living in Hong Kong as an ordinary member of the community for all the purposes of his / her daily life. To determine whether an individual ordinarily resides in Hong Kong, the Department may consider objective factors including: (i) the number of days he / she stayed in Hong Kong, the frequency of his / her visit to Hong Kong and the length of each stay; (ii) whether he / she has a permanent dwelling in Hong Kong; (iii) whether he / she owns a property for residence outside Hong Kong; (iv) whether he / she works or carries out a business in Hong Kong; (v) whether his / her relatives are mainly residing in Hong Kong. 'Temporary resident' means an individual who stays in Hong Kong for more than 180 days during the year of assessment in respect of which the election is made or for more than 300 days in 2 consecutive years of assessment one of which is the year of assessment in respect of which the election is made. **(For years of assessment up to 2017/18, if the elector is married, the election for Personal Assessment must be jointly made with the spouse unless his/her spouse has no assessable income.)**
 - Documentary evidence need not be submitted but should be retained for future examination.
 - For the prescribed conditions relating to the claims for deductions and allowances to be satisfied, please refer to the "Guide to Tax Return – Individuals" or visit www.ird.gov.hk.

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.