



To: **Commissioner of Inland Revenue**

P.O. Box 28777, Concorde Road Post Office, Kowloon, Hong Kong.

Fax No.: 2877 1232

File No.: _____ Date: _____

Year of Assessment: _____ Postal Address: _____

Charge No.: _____

Due Date: _____ Daytime Contact Phone No.: _____

Notice of Objection / Application for Revision of Assessment*

I hereby give notice of objection to / application for revision of* the above assessment on the ground(s) as ticked below:

Note 1: Please check the Tax Computation / Assessor's Note, if any, in the notice of assessment before you lodge your objection / application for revision of assessment.

*Note 2: To enable the Assessor to consider your claim early, the relevant **supporting documents** can be submitted with this Notice.*

Estimated Assessment in the Absence of Return

1. ☐ The assessment is excessive as the income assessed is estimated in the absence of a return, and a return has been / is now* submitted.

(Note 3: A return must be submitted to validate the objection. Details of all incomes, deductions and allowances should be completed under the relevant parts of the return.)

Income

2. ☐ The salaries income is excessive. The actual salaries income for the year from 1/4/_____ to 31/3/_____ is \$_____.
3. ☐ The assessable value of all properties let is excessive. The assessable value for the year from 1/4/_____ to 31/3/_____ is \$_____.
4. ☐ The assessable profits are excessive as the amount assessed is estimated. **A certified copy of the accounts** in respect of the basis period for the year of assessment ended 31/3/_____ has been / is now / will be* submitted.
5. ☐ My / My spouse's* share of loss amounting to \$_____ incurred in respect of _____ under Business Registration No. _____ has not been taken into account.

Deductions

The following deduction(s) has/have not been allowed:

6. ☐ Expenses of Self-education \$ _____
7. ☐ Outgoings and Expenses Particulars: _____ \$ _____
8. ☐ Approved Charitable Donations \$ _____
9. ☐ Mandatory Contributions to Recognized Retirement Schemes \$ _____
10. ☐ Interest Payments to Produce Rental Income. Completed Form IR6072# is attached.
11. ☐ Home Loan Interest. Completed Form IR6072# is attached.
12. ☐ Domestic Rents. *(applicable to year of assessment 2022/23 and after)* Completed Form IR6823# is attached.
13. ☐ Elderly Residential Care Expenses. Completed Form IR6071# is attached.
14. ☐ Qualifying Premiums paid under the Voluntary Health Insurance Scheme Policy *(applicable to year of assessment 2019/20 and after)*
- ☐ for myself \$ _____
- ☐ for specified relative(s). Completed Form IR6173# is attached.
15. ☐ Assisted Reproductive Service Expenses \$ _____ *(applicable to year of assessment 2024/25 and after)*

* Delete whichever is inapplicable.

☐ Please tick as appropriate.

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)

16. ☐ Qualifying Annuity Premiums and Tax Deductible MPF Voluntary Contributions ("TVC")
(applicable to year of assessment 2019/20 and after)
- ☐ I am the holder of a TVC account defined under the Mandatory Provident Fund Schemes Ordinance
- ☐ Tax deductible MPF voluntary contributions \$ _____
- ☐ Qualifying annuity premiums paid for self as annuitant and claimed by me \$ _____
- ☐ Qualifying annuity premiums paid for spouse as annuitant and claimed by me \$ _____

Allowances

The following allowance(s) has/have not been granted:

17. ☐ Married Person's Allowance

Date of marriage: _____ (dd/mm/yyyy)

Name of spouse: _____ Spouse's HK Identity Card No. _____

My spouse did not derive any income chargeable to Salaries Tax during the year.

18. ☐ Child Allowance

<u>Name of Child</u>	<u>Date of Birth</u>	<i>If age of or over 18 but under 25 and receiving full time education, enter '1'; If age of or over 18 and incapacitated for work with disability, enter '2'.</i>
_____	_____	「 」 Enter 「1」 or 「2」
_____	_____	「 」 Enter 「1」 or 「2」
_____	_____	「 」 Enter 「1」 or 「2」

19. ☐ Single Parent Allowance

20. ☐ Dependent Parent / Grandparent Allowance. Completed Form IR6071# is attached.

21. ☐ Dependent Brother / Sister Allowance. Completed Form IR6044# is attached.

22. ☐ Disabled Dependant Allowance

Name of Dependant: _____

His/Her* File No. under the Government's Disability Allowance Scheme is _____ (if any).

23. ☐ Personal Disability Allowance (applicable to year of assessment 2018/19 and after)

My File No. under the Government's Disability Allowance Scheme is _____ (if any).

Other Grounds

24. ☐ My business is chargeable at two-tiered rates.

Business Name: _____ BRN: _____

☐ The business does not have connected entities OR

☐ The business has connected entities, but no other connected entity elects two-tiered rates.

Completed supplementary form SP1 is attached.

[The form can be downloaded from Department's web site (www.ird.gov.hk/soleprop_e).]

25. ☐ Others: _____

Late Objection (if applicable)

Causes preventing me from lodging the objection within one month after the date of the notice of assessment:

Name of Applicant: _____ Signature: _____

* Delete whichever is inapplicable.

☐ Please tick as appropriate.

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