

File No.: \_\_\_\_\_ Date: \_\_\_\_\_  
Year of Assessment: \_\_\_\_\_ Postal Address: \_\_\_\_\_  
Charge No.: \_\_\_\_\_  
Due Date: \_\_\_\_\_ Day-time Contact Tel. 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 / assessable value of all properties let\* is excessive. The actual salaries income / assessable value\* for the year from 1/4/\_\_\_\_\_ to 31/3/\_\_\_\_\_ is \$ \_\_\_\_\_.
3.  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.
4.  My / My spouse's\* share of loss amounting to \$ \_\_\_\_\_ incurred in respect of \_\_\_\_\_ under Business Registration No. \_\_\_\_\_ has not been taken into account.

**Deductions**

5.  Deduction(s) for Expenses of self-education / Outgoings and Expenses / Approved Charitable Donations\* has / have\* not been allowed, details of which are: \_\_\_\_\_
6.  Deduction for mandatory contributions to Recognized Retirement schemes has not been allowed. The actual amount of the contributions for the year ended 31/3/\_\_\_\_\_ is \$ \_\_\_\_\_.
7.  Deduction(s) for Interest Payments to produce Rental Income / Home Loan Interest\* has / have\* not been allowed. Details of claim(s) are supplied in the attached form(s) **IR6072#**.
8.  Deduction for Elderly Residential Care Expenses has not been allowed. Details of the claim are supplied in the attached form **IR6071#**.

**Allowances**

9.  Married Person's Allowance has not been granted. I am married on \_\_\_\_\_, and my spouse's name is \_\_\_\_\_ and his / her\* Identity Card No. is \_\_\_\_\_. During the year ended 31/3/\_\_\_\_\_, he / she\* did not derive any income chargeable to Salaries Tax.
10.  Child Allowance has not been granted, details of my child(ren) are:

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

11.  Single Parent Allowance has not been granted.
12.  Dependent Parent / Grandparent / Brother / Sister\* Allowance has / have\* not been granted. Details of the dependant(s) are supplied in the attached form / forms\* **IR6071# / IR6044#**.
13.  Disabled Dependant Allowance has not been granted for \_\_\_\_\_. His / Her\* File No. under the Government's Disability Allowance Scheme is \_\_\_\_\_ (if any).

**Other Grounds**

14.  \_\_\_\_\_

**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.

# 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)

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.