

RM 316 KUNG CHING BUILDING

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO: -COMMISSIONER OF INLAND REVENUE G.P.O. BOX 132, HONG KONG IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

李大富

File No. :	6Y2- B1234598
Tel. No. :	187 8022
Fax No. :	2877 1232
Date of Issue :	8 MAY 2025

SPECIMEN

Dear Sir/ Madam,

ΗK

TO: MR. LEE, TAI FU

88 KUNG CHING ROAD

Review of Tax Liabilities Year of Assessment 2024/25

We are carrying out a review and wish to ascertain whether it is necessary to send you a **Tax Return – Individuals** for completion. Please read Part I of the enclosed information sheet (IR1397) on your obligation to notify chargeability.

If you satisfy **any one** of the following conditions during the above year of assessment (covering period from 1.4.2024 to 31.3.2025), please complete and sign the "Request for Tax Return – Individuals" portion below and return this letter within 1 month:

- (1) You are the proprietor of **ANY** wholly owned business of which the gross income (including turnover and other income) in any accounting period ended in the above year of assessment has exceeded \$ 2,000,000 .
- (2) You have stayed in Hong Kong for **180 days or less** during the above year of assessment and have letting income from wholly owned property/ profits from wholly owned business in Hong Kong.
- (3) You have stayed in Hong Kong for over 180 days during the above year of assessment and:
 - (a) you are (i) single; or (ii) married and your spouse has income chargeable to tax. You **elect for Personal Assessment yourself/ separately from your spouse** and **your total income*** for the year has exceeded \$ 132,000 ; or
 - (b) You are married and (i) your spouse has no income chargeable to tax; or (ii) your spouse has income chargeable to tax but both you and your spouse elect for Personal Assessment jointly. You and your spouse's total income* for the year has exceeded \$ 264,000

You are not required to return this letter if none of the above conditions are satisfied. However, you should notify this Department if you are liable to tax for any other year(s) of assessment within the past 6 years or in the future.

Please also note that under special circumstances, we may still issue a Tax Return for your completion even though you have not returned this letter.

WONG KAI-CHEONG, TONY

Assistant Commissioner

* You may make use of Part II of the enclosed information sheet (IR1397) for estimating your total income (i.e. total of employment income, rental income and business profits). (If applicable, please complete the lower portion and return this letter intact.)

Request for Tax Return – Individuals

File No. : 6Y2- B1234598

To: The Commissioner of Inland Revenue

	As one	or more c	of the above	conditions	apply to	me,	please	send	me	a Tax	Return	for	the	Year	of
Assessi	ment	2024/25													
Data		1-6-	2025		Cignot										

Date: 702	2020	Signature:						
Day-time Contact Tel. No.:	91112222		LEE,	TAI FU	李大富			
New Postal Address (Complete only if different from that printed at the top left hand corner)								

RM D, 17/F, 18 GARDEN STREET, TAI PO, NT

It is obligatory for you to supply the personal data as required by this letter. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your request will not be accepted for processing. 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 partices 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.