



TO: MR. LEE, TAI FU  
RM 316 KUNG CHING BUILDING  
88 KUNG CHING ROAD  
HONG KONG

李大富

File No. : 6Y1-B1234598

Tel. No. : 187 8022

Fax No. : 2877 1232

Date of Issue : 10 MAY 2023

SPECIMEN

Dear Sir/Madam,

**Review of Tax Liabilities  
Year of Assessment 2022/23**

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 year from 1.4.2022 to 31.3.2023, please complete and sign the “Request for Tax Return – Individuals” portion below and return this letter **within 1 month**:

(a) You are the proprietor of wholly owned business(es) and any one of its gross income (before any deduction of costs) in any accounting period ended in the above stated period has exceeded \$2,000,000.

(b) You have letting income from wholly owned property / profits from wholly owned business in Hong Kong but you have stayed in Hong Kong during the year for :

- (i) **not more than 180 days**; or  
(ii) **more than 180 days**,

if you are single or married but elect for Personal Assessment individually, and **the total of all your annual income\*** (salaries, rental, business profits, etc) exceeded \$132,000; or  
if you are married and elect Personal Assessment jointly with your spouse and both of you have income assessable to tax, and **the total of all your and your spouse’s annual income\*** (salaries, rental, business profits, etc) exceeded \$264,000.

If you and your spouse are jointly assessed under Salaries Tax, the election for personal assessment should be made by both of you jointly.

**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.  
(If applicable, please complete the lower portion and return this letter intact.)

**Request for Tax Return – Individuals**

File No. : 6Y1-B1234598

To: The Commissioner of Inland Revenue

As one or more of the above conditions apply to me, please send me a Tax Return for the Year of Assessment 2022/23.

Date: 1-6-2023

Signature: 

Day-time Contact Tel. No.: 9111-2222

MR. 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/E, 18 GARDEN STREET, TAI PO, N.T.**