



INLAND REVENUE DEPARTMENT
 Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.
 G.P.O. Box 132, Hong Kong.
 Web site: www.ird.gov.hk

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

To: MR. YEUNG, YUEN YUEN
 FLAT X BLOCK X X/F
 XX MARBLE RD
 NORTH POINT
 HK

Sample

111
 楊元元

File No.: 6N1- A1111111(N)
TIN (稅務編號): 999 999 9999
 (For eTAX login only)
Charge No.: 9-0000000-18-0
Shroff A/C No.: 9-0000000-18-0
Telephone No.: 2594 1000
 (Enquiry on assessment)
Fax No.: 2877 1232
Date of Issue: 5 NOV 2018

6U2

SALARIES TAX

Assessment Demanding Final Tax for 2017/18 and Notice for Payment of Provisional Tax for 2018/19

We have assessed you based on the tax return you filed.

Final tax payable for 2017/18
 (see computation on next page)
 Add: Provisional tax for 2018/19

\$ 7,845
 26,880

 34,725
 =====

Total tax payable

The total tax payable is due on **02 JAN 2019**
 but we will accept payment of tax by two instalments as follows:
 1st instalment to be paid no later than **02 JAN 2019**
 2nd instalment to be paid no later than **01 APR 2019**

28,005
 6,720

 34,725
 =====

Your rights:

1. Objection –

If you wish to object to this assessment, you must give us written notice stating precisely the grounds of objection. We must receive your written objection notice **within 1 month** after the date of this notice of assessment. Even if you object, you must still pay the tax due unless we agree to hold over the tax.

2. Holding over of provisional tax –

If you wish to apply for a holdover of provisional tax, you must do so on or before **5 DEC 2018**. Please also see next page.

The first instalment is the balance of the final tax payable (if any) plus 75% of the provisional tax due. The second instalment is 25% of the provisional tax due.

If you do not **fully pay** the 1st instalment of tax by the date shown, the total remaining balance including the 2nd instalment will be in default. If the 1st instalment of tax is duly paid but the 2nd instalment of tax is not paid by the date shown, the amount unpaid will be in default. In either case, an initial surcharge of up to 5% of the amount in default will be imposed. If you do not **fully pay** the tax and the initial surcharge, if any, within 6 months from such date, a further surcharge of up to 10% of the total amount in default will be imposed.

If any tax is not paid by the due date shown, we may take immediate action to recover the outstanding tax (if you have question concerning payment, please telephone 187 8033).

WONG KUEN-FAI
 Commissioner of Inland Revenue

Please refer to the attached payment voucher when making payment

Brief description of the basis of assessment

Time limit for lodging objection

Deadline for application for holding over provisional tax payable under the 1st instalment

Payment details (deadlines printed in red)

Payment instruction



Sample

SALARIES TAX COMPUTATION

	2017/18 (Final)		2018/19 (Provisional)	
	\$	\$	\$	\$
Income	528,000	528,000	528,000	528,000
Less: Allowances				
Basic/Married person's	264,000	264,000	264,000	264,000
Net chargeable income		264,000		264,000
Tax at progressive rates				
First \$45,000 @ 2%		900.00	First \$50,000 @ 2%	1,000.00
Next \$45,000 @ 7%		3,150.00	Next \$50,000 @ 6%	3,000.00
Next \$45,000 @ 12%		5,400.00	Next \$50,000 @ 10%	5,000.00
Remainder \$129,000 @ 17%		21,930.00	Next \$50,000 @ 14%	7,000.00
			Remainder \$64,000 @ 17%	10,880.00
		31,380		26,880
Less: 75% tax reduction		23,535		
Tax payable		7,845		26,880
Standard rate not applied as the tax amount will be higher.				
\$528,000 @ 15%		79,200	\$528,000 @ 15%	79,200
Less: Tax reduction, capped at		30,000		
Tax thereon		49,200		79,200

Separate assessment details for final and provisional years in vertical format

Tax computation showing the tax rate

Assessor's Notes

- The tax measures announced in 2018-19 Budget have been taken into account in this assessment.

Notes to explain this assessment

Note:

1. Holding over of provisional tax

- You may apply in writing for holding over some or all of your provisional tax in the following circumstances:
- you are entitled to any allowance that we have not taken into account in arriving at your provisional tax;
 - your net chargeable income for the year of assessment 2018/19 is, or is likely to be, less than 90% of the net chargeable income for the previous year, or less than 90% of the estimated sum on which we charged provisional tax; or
 - you ceased or will cease to earn income subject to salaries tax before the end of 31 March 2019.

Grounds for holding over of provisional tax

- Useful forms can be obtained from our web site <www.ird.gov.hk> or 'Fax-A-Form' Service (2598 6001).



INLAND REVENUE DEPARTMENT
 Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong
 P.O. Box 28282, Gloucester Road Post Office, Hong Kong
 Web site: www.ird.gov.hk

MR. YEUNG, YUEN YUEN
 FLAT X BLOCK X X/F
 XX MARBLE RD
 NORTH POINT
 HK

楊元元

Sample

SALARIES TAX

File No.: 6N1- A1111111(N)
 Date of Issue: 5 NOV 2018
 Tax Due: \$6,720
 Due Date: 01 APR 2019
 Shroff Account No.: 9-0000000-18-0

Payment voucher for the 2nd Instalment

SECOND INSTALMENT PAYMENT VOUCHER

Shroff Account Number for electronic payments
 90000000180

Input this number if you pay by electronic means

Use this voucher to pay the Second Instalment.

PRESENT this voucher for payment in-person or by post.

INPUT the above "Shroff Account Number for electronic payments" when paying via electronic means. For internet payments, some banks may require input of the letter "A" if it appears at the end of the "Shroff Account Number". Please refer to the instructions of individual banks.

RECEIVED the sum imprinted as shown
 (The receipt is valid only after the cheque is cleared.)

8306420100000003595000290000000180040

95

Shroff Account No. 6N1- A1111111(N)
 9-0000000-18-0 6,720
 01 APR 2019



CRC 201B

Detach the lower portion for payment of the 1st Instalment

Detach along this line for the 1st instalment ↑



INLAND REVENUE DEPARTMENT
 Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong
 P.O. Box 28282, Gloucester Road Post Office, Hong Kong
 Web site: www.ird.gov.hk

MR. YEUNG, YUEN YUEN
 FLAT X BLOCK X X/F
 XX MARBLE RD
 NORTH POINT
 HK

楊元元

SALARIES TAX

File No.: 6N1- A1111111(N)
 Date of Issue: 28 MAY 2018
 Tax Due: \$28,005
 Due Date: 02 JAN 2019
 Shroff Account No.: 9-0000000-18-0

Payment voucher for the 1st Instalment

FIRST INSTALMENT PAYMENT VOUCHER

Shroff Account Number for electronic payments
 90000000180

Use this voucher to pay the First Instalment.

PRESENT this voucher for payment in-person or by post.

INPUT the above "Shroff Account Number for electronic payments" when paying via electronic means. For internet payments, some banks may require input of the letter "A" if it appears at the end of the "Shroff Account Number". Please refer to the instructions of individual banks.

RECEIVED the sum imprinted as shown
 (The receipt is valid only after the cheque is cleared.)

83064201000000014755000290000000180040

03/2014

Shroff Account No. 6N1- A1111111(N)
 9-0000000-18-0 28,005
 02 JAN 2019



CRC 201B

Write this number on the back of your cheque if you pay by cheque

To change your postal address, you may complete part 2 of the form IR1243 enclosed with your notice of assessment.