

## INLAND REVENUE DEPARTMENT NOTICE

### Tax is falling due Tender payment promptly to avoid penalty

**Tax for the year of assessment 2011/12 is generally falling due in the coming January. If you do not fully pay the first instalment by the date specified in the demand note, the total remaining balance including the second instalment will be in default. The Inland Revenue Department will take recovery actions on the tax overdue. The Inland Revenue Department urges taxpayers to note their due dates as stated on their demand notes and make prompt payments.**

Tax payment can be made by:

- PPS
- Bank ATMs
- Payment via Internet
- Payment in Person
- Payment by Post

From August 2012, apart from post offices, payment for Salaries Tax, Profits Tax, Property Tax and tax under Personal Assessment can also be made at designated convenience stores in cash by presenting a payment voucher with barcode. For payment at convenience stores, the maximum limit for each transaction is \$5,000. For details, please refer to the messages on the obverse side and payment instructions at the back of the payment voucher.

### It pays to pay tax on time

**Please pay tax on time to avoid penalty and the inconvenience that might be caused by recovery actions taken by this Department.**

Default in tax payment can lead to the following recovery actions. No prior notice will be given.

- 2<sup>nd</sup> instalment tax becoming due at once
- Immediate imposition of 5% surcharge, plus a further 10% surcharge on sums remaining unpaid (including 5% surcharge) 6 months after due date
- Recovery from third parties (including employers, banks, tenants or debtors)
- Institution of civil proceedings in court
- Application for Departure Prevention Direction to prevent the defaulter from leaving Hong Kong
- Petition for bankruptcy /winding up order against the defaulter

Taxpayers with financial difficulties in settling their tax bill by the due date may write in to apply for payment by instalments. If approved, surcharges will be imposed on tax remaining unpaid after the due date.

For more details on payment methods and instalment applications, please visit our web site <[www.ird.gov.hk](http://www.ird.gov.hk)> or call 187 8033.