

## **INLAND REVENUE DEPARTMENT NOTICE**

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

**Tax for the year of assessment 2013/14 is generally falling due in the coming January. The Inland Revenue Department urges taxpayers to note their due dates as stated on their demand notes and make prompt payments. If the first instalment is not fully paid by the date specified on 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.**

Tax payment can be made by:

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

For details, please refer to the payment instructions printed 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.

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