



INLAND REVENUE DEPARTMENT
 Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
 G.P.O. Box 132, Hong Kong.
 Web site: www.ird.gov.hk

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

File No.: 6N1 - A1111111(N)

TIN (稅務編號): 999 999 9999
 (For eTAX login only)

Charge No.: 9-0000000-23-0

Shroff A/C No.: 9-0000000-23-0

Telephone No.: 2594 1000
 (Enquiry on assessment)

Fax No.: 2877 1232

Date of Issue: 10 JUL 2023

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

6N1



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Sample

SALARIES TAX

Assessment Demanding Final Tax for 2022/23 and Notice for Payment of Provisional Tax for 2023/24

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

Final tax payable for 2022/23
 (see computation on next page)
 Add: Provisional tax for 2023/24
 Total tax payable

\$	16,120
	22,120
	38,240
=====	
	32,710
	5,530
	38,240
=====	

The total tax payable is due on **02 JAN 2024**
 but we will accept payment of tax by two instalments as follows:
 1st instalment to be paid no later than **02 JAN 2024**
 2nd instalment to be paid no later than **02 APR 2024**

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 **05 DEC 2023**. 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).

TAM TAI-PANG
 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

	2022/23 (Final)		2023/24 (Provisional)	
	\$	\$	\$	\$
Income	500,000	500,000	500,000	500,000
Less: Allowances				
Basic/Married person's	264,000	264,000	264,000	264,000
Net chargeable income		236,000		236,000
Tax at progressive rates				
First \$50,000 @ 2%		1,000.00	First \$50,000 @ 2%	1,000.00
Next \$50,000 @ 6%		3,000.00	Next \$50,000 @ 6%	3,000.00
Next \$50,000 @ 10%		5,000.00	Next \$50,000 @ 10%	5,000.00
Next \$50,000 @ 14%		7,000.00	Next \$50,000 @ 14%	7,000.00
Remainder \$36,000 @ 17%		6,120.00	Remainder \$36,000 @ 17%	6,120.00
		22,120		22,120
Less: Tax reduction, capped at		6,000		
Tax payable		16,120		22,120
Standard rate not applied as the tax amount will be higher.				
\$500,000 @ 15%		75,000	\$500,000 @ 15%	75,000
Less: Tax reduction, capped at		6,000		
Tax thereon		69,000		75,000

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 the 2023-24 Budget has 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 2023/24 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 2024.

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).

CRC
201B

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SALARIES TAX

File No.: 6N1-A1111111(N)
Date of Issue: 10 JUL 2023
Tax Due: \$5,530
Due Date: 02 APR 2024
Shroff Account No.: 9-0000000-23-0

SECOND INSTALMENT PAYMENT VOUCHER

Shroff Account Number
for electronic payments

9000000230

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.

Payment
voucher for
the 2nd
Instalment

Input this
number if you
pay by
electronic
means

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

8305220100000005530000290000000230040

Shroff Account No.
9-0000000-23-0



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201B

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SALARIES TAX

File No.: 6N1-A1111111(N)
Date of Issue: 10 JUL 2023
Tax Due: \$32,710
Due Date: 02 JAN 2024
Shroff Account No.: 9-0000000-23-0

FIRST INSTALMENT PAYMENT VOUCHER

Shroff Account Number
for electronic payments

9000000230

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.

Detach the
lower portion
for payment of
the 1st
Instalment

Payment voucher
for the 1st
Instalment

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

83061201000000032710000290000000230040

Shroff Account No.
9-0000000-23-0



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.