



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT
REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG

網址 Web Site : <http://www.info.gov.hk/ird>

來函請寄「香港郵政總局郵箱132號稅務局局長收」
ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:-
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

組別編號：
Section Code：

檔案號碼：
File No.:
電話號碼：187 8088
Telephone No.:
圖文傳真：
Faxline No.:
日期：
Date：

先生／女士：

Dear Sir/Madam,

申請供養父母及祖父母或外祖父母免稅額／
扣除長者住宿照顧開支
課稅年度

**Claim for Dependent Parent and
Dependent Grandparent Allowance/
Deduction of Elderly Residential Care Expenses
Year of Assessment /**

父母/祖父母/外祖父母的姓名：—

- (1)
- (2)
- (3)

Name of Parent(s) or Grandparent(s) : —

- (1)
- (2)
- (3)

關於你申請上述受養人士的免稅額 扣除長者住宿
照顧開支，本人發覺背頁上的資料並未填妥。為方便本人
考慮該項申請，請你將在背頁上註明「✓」號的資料填報。

Referring to your claim for Dependent Parent
Allowance / Dependent Grandparent Allowance / Deduction of
Elderly Residential Care Expenses in respect of the
abovenamed, I find that the overleaf items are incomplete. To
enable me to consider the claim, you are requested to furnish
the relevant details ticked overleaf.

請將本表格填妥，並在本函發出日起 14天內 原份交
回本人。倘不獲答覆，本局將不給予此項免稅額 開支
扣減。

Please complete and return this form intact to me
within 14 days. In the absence of a reply, no allowance /
deduction will be granted for the dependant(s).

Yours faithfully,

第二科評稅主任

Assessor, Unit 2

致：稅務局局長

To: The Commissioner of Inland Revenue

香港郵政總局郵箱132號

G.P.O. Box 132, Hong Kong.

圖文傳真

Faxline No. : 2877 1232

檔案號碼：

File No. : _____

申請供養父母/祖父母/外祖父母免稅額或扣除長者住宿照顧開支
Claim for Dependent Parent / Grandparent Allowance or Deduction of Elderly Residential Care Expenses

/ 課稅年度 /
Year of Assessment

	第1受養人 Dependant 1	第2受養人 Dependant 2	第3受養人 Dependant 3
<input type="checkbox"/> (1) 受養人姓名(請用正楷填寫) Full name of dependant (Please Use Block Letters)			
<input type="checkbox"/> (2) 受養人的香港身分證號碼 Dependant's H.K. Identity Card No.	()	()	()
<input type="checkbox"/> (3) 受養人出生日期(只需填寫月份及年份);如受養人在本年度內不足60歲亦請填寫第7項 Date of birth of dependant (enter month and year only); if the dependant was less than 60 years old during the year, please also complete item 7 below	月 Month	年 Year	月 Month
	年 Year	月 Month	年 Year
<input type="checkbox"/> (4) 與本人或本人配偶的關係 Relationship with me / my spouse	父母 parent <input type="checkbox"/>	祖父母或 外祖父母 grandparent <input type="checkbox"/>	父母 parent <input type="checkbox"/>
<input type="checkbox"/> (5) (i) 受養人在本年度內連續與本人同住而並無付出十足費用。(若同住少於6個月,請留空) The dependant resided with me continuously during the year without paying full cost. (Leave blank if residing period was less than 6 months)	全年 for full year <input type="checkbox"/>	至少6個月 for at least 6 months <input type="checkbox"/>	全年 for full year <input type="checkbox"/>
	至少6個月 for at least 6 months <input type="checkbox"/>	全年 for full year <input type="checkbox"/>	至少6個月 for at least 6 months <input type="checkbox"/>
(ii) 本人或本人的配偶在本年度內給予受養人不少於\$12,000 (1998 / 99年度以前為 \$1,200) 的金錢作生活費。 I / my spouse contributed not less than \$12,000 in money during the year (\$1,200 prior to year of assessment 1998 / 99) towards the dependant's maintenance.	是 Yes <input type="checkbox"/>	否 No <input type="checkbox"/>	是 Yes <input type="checkbox"/>
<input type="checkbox"/> (6) (i) 受養人居住的安老院名稱 Name of the residential care home at which the dependant resided			
	(ii) 本人或本人的配偶在本年度內所支付給上述安老院的開支款額(由任何人士或機構付還的數額,不應計算在內) Amount of expenses paid by me / my spouse to the above residential care home during the year (excluding any amount subsequently reimbursed by any person or organization)	\$	\$
<input type="checkbox"/> (7) 受養人在本年度內有資格申領政府傷殘津貼。 The dependant was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.	是 Yes <input type="checkbox"/>	否 No <input type="checkbox"/>	是 Yes <input type="checkbox"/>

請在適當空格內加上「✓」
✓ in the appropriate box

現聲明就本人所知所信,以上所報的資料均屬確實無訛。

I declare that to the best of my knowledge and belief, all the above statements are true and correct.

簽署

Signature : _____

姓名

Name : _____

日期

Date : _____