



重要通知 估計評稅通知書

請注意，本局在作出此估計評稅時，仍未收到你填妥的有關報稅表。無論你會否就此項評稅提出反對，你必須提交有關報稅表。倘若你在評稅通知書發出後 **1 個月內** 仍未交回有關報稅表，本局將依法採取行動強制你履行有關的稅務義務。

若你的配偶在有關課稅年度評稅已取得已婚人士免稅額，此項估計評稅或會引致本局向你的配偶發出補加評稅通知書，以取消先前給予的已婚人士免稅額。

如你反對此估計評稅，你必須在估計評稅通知書發出日期後的 **1 個月內** 提出書面反對及提交填妥的報稅表。你可用背頁的表格作為反對通知書。倘若你只是被評定薪俸稅，而僅欲申索免稅額，你只須填妥背面表格的第 4 項，簽署後連同填妥的報稅表一併交回本局。

如你需要一份報稅表複本或有其他查詢，請致電 **187 8022**。

IMPORTANT NOTE Notice of Estimated Assessment

Please note that this estimated assessment was issued in the absence of a duly completed tax return. You are required to file the Tax Return no matter whether you are going to lodge objection against the assessment or not. If you fail to file the Tax Return **within 1 month** after the date of the notice of assessment, we may take actions under the law to enforce compliance.

In the event that married person's allowance has already been granted to your spouse for the relevant year of assessment, an additional assessment may also be issued to your spouse to withdraw the married person's allowance as a result of this estimated assessment.

If you wish to lodge objection to this estimated assessment, you must do so **within 1 month** after the date of issue of the estimated assessment by filing a written notice in addition to furnishing a completed tax return. You may fill in the form overleaf for this purpose. However, if you were assessed to Salaries Tax and wish to lodge a claim for allowance only, you only need to complete item 4 of the form overleaf and sign on it. Then, send it to the Department together with a duly completed tax return.

If you require a duplicate return or have other enquiry, please call **187 8022**.

請參閱背頁的重要通知
Please refer to the Important Note overleaf

致：稅務局局長 [香港告士打道郵局信箱 28777 號，傳真號碼 2877 1232]

To: Commissioner of Inland Revenue [P.O. Box 28777, Gloucester Road Post Office, Hong Kong, Fax No. 2877 1232]

檔案號碼： _____ 日期： _____
File No.: _____ Date: _____
稅單號碼： _____ 通訊地址： _____
Charge No.: _____ Postal address: _____
繳稅日期： _____
Payment Due Date: _____
日間聯絡電話： _____
Daytime Contact Phone No.: _____

反對通知書 Notification of Objection

基於以下註有 號的原因，本人反對上述課稅年度評稅：—

I hereby give notice of objection to the above assessment on the ground(s) as ticked below: —

1. 薪金收入 / 物業應評稅值 / 應評稅利潤* 過高，因所評數額只屬估計。
The salaries income / property assessable value / assessable profits* is (are) excessive as the amount(s) assessed is (are) estimated.
2. 貴局沒有將本人 / 配偶* 就業務 _____ (檔案號碼 _____)
蒙受的虧損 _____ 元列入計算。
My / my spouse's* share of loss amounting to \$ _____ incurred in respect of
_____ under File No. _____ has not been taken into account.
3. 本人的業務 _____ 應按兩級稅率課稅。
My business _____ is chargeable at two-tiered rates.
4. 本人欲申索下列免稅額：
I wish to claim the following allowance(s):
 - 已婚人士免稅額 Married Person's Allowance
 - 子女免稅額 / 供養兄弟姊妹免稅額 Child Allowance / Dependent Brother or Sister Allowance
 - 單親免稅額 Single Parent Allowance
 - 供養父母 / 祖父母 / 外祖父母免稅額 Dependent Parent / Grandparent Allowance
 - 傷殘受養人免稅額 Disabled Dependant Allowance
 - 傷殘人士免稅額 Personal Disability Allowance
5. 本人夾附有關於證明文件用以申索下列扣除：
I attach the relevant document(s) to support my claim for deduction(s) of :
 - 支出及開支 Outgoings and Expenses
 - 個人進修開支 Expenses of Self-education
 - 認可慈善捐款 Approved Charitable Donations
 - 以僱員身分付給認可退休計劃的強制性供款
Mandatory Contributions to Recognized Retirement Schemes in the capacity of an employee
 - 居所貸款利息 Home Loan Interest
 - 為獲取出租收入的利息支出 Interest Payments to produce Rental Income
 - 長者住宿照顧開支 Elderly Residential Care Expenses
 - 根據自願醫保計劃保單繳付的合資格保費 (適用於 2019/20 及其後的課稅年度)
Qualifying Premiums paid under the Voluntary Health Insurance Scheme Policy (applicable to year of assessment 2019/20 onwards)
 - 合資格年金保費及可扣稅強積金自願性供款 (適用於 2019/20 及其後的課稅年度)
Qualifying Annuity Premiums and Tax Deductible MPF Voluntary Contributions (applicable to year of assessment 2019/20 onwards)

請在夾附文件的右上方註明你的檔案號碼。
Please state your file number on the top right hand corner of the attached documents.
6. 其他原因如下 Other grounds as follows:

7. 未能於限期內提交反對的原因 Causes preventing me from lodging the objection within the stipulated period:

— 現隨函附上已經填妥的報稅表。The duly completed tax return is attached.

姓名： _____ 簽署： _____
Name: _____ Signature: _____

*請將不適用的刪去 Delete whichever is inapplicable

就本表格的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任(地址為香港郵政總局郵箱 132 號)，同時請註明你於本局的檔案號碼。
The provision of personal data required by this form and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/notification. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.