

12. Enquiries and Miscellaneous

(a) Enquiries

- You are welcome to **lodge an e-question at our “Q & A Corner”**.
[Click HERE to enter](#).

(To minimize duplications and for cost-effectiveness, we shall periodically upload answers to the net on a collective basis. Please re-visit this corner from time to time to discover more explanation of practical issues and useful examples.)

- Dial 187 8022 and our staff at the Central Enquiry Centre will be pleased to serve you.
- Visit the Central Enquiry Centre at 1/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.
- Furthermore, after-office-hours service will be available during the month of May. If you wish to make enquiries concerning the completion of your tax return, please dial hotline 187 8222 or the regular enquiry line 187 8022 :-

Mondays to Fridays 5:00 p.m. to 7:00 p.m.

Saturdays noon to 5:00 p.m.

(public holidays excepted)

(b) IRD Homepage

- If you need further information and assistance, please visit the IRD Web site at <http://www.ird.gov.hk>
 - ✧ Our Web site provides tax information useful to business owners, employers, individual taxpayers and tax representatives.
 - ✧ Our Web site covers a wide range of topics related to tax, including the Inland Revenue Ordinance and other legislations, interpretation, tax procedures, and our internal policies. You can also find common questions and answers over a wide variety of subjects.
 - ✧ Our Web site also provides to the public various electronic services, including the submission of e-forms and the downloading of common forms.

(c) Other Useful Web Sites

- For information relating to the “Employment Ordinance”, please visit the Web site of the Labour Department at <http://www.labour.gov.hk>
- For information relating to “Mandatory Provident Fund/RORS”, please visit the Web site of the MPF Authority at <http://www.mpfahk.org>
- Other Web sites which may be of interest to you
 - Census and Statistics Department at <http://www.info.gov.hk/censtat/>
 - Environmental Protection Department at <http://www.epd.gov.hk/epd/>
 - Companies Registry at <http://www.info.gov.hk/cr/>
 - Food and Environmental Hygiene Department at <http://www.fehd.gov.hk>
 - Immigration Department at <http://www.immd.gov.hk>
 - Official Receiver’s Office at <http://www.info.gov.hk/oro>
 - Rating and Valuation Department at <http://www.info.gov.hk/rvd>
 - Trade and Industry Department at <http://www.tid.gov.hk>
 - Support and Consultation Centre for SMEs at <http://www.sme.gcn.gov.hk/>
 - Transport Department at <http://www.info.gov.hk/td/>
 - Water Supplies Department at <http://www.info.gov.hk/wsd/>
 - Hong Kong Trade Development Council at <http://www.tdctrade.com>

(d) IRD Leaflets/Pamphlets of Reference Value to Individual Taxpayers

- Listed, generally in the order of their PAM number :-
 - ▷ PAM 28 (e)
A Guide to Expenses of Self-education (How to Claim Deductions under Salaries Tax?)

- ▷ PAM 37 (e)
A brief guide to Personal Assessment
(Whether Tax may be reduced through Election for Personal Assessment)
- ▷ PAM 38 (e)
Deductibility of Contributions for Employees and Self-employed persons
(Mandatory Provident Fund Scheme or Recognized Occupational Retirement Scheme)
- ▷ PAM 39 (e)
A Guide to Salaries Tax (1)
(How to compute Salaries tax? What are separate taxation and joint assessment? How to lodge objection and holdover claim?)
- ▷ PAM 40 (e)
A Guide to Salaries Tax (2)
(Which income is assessable and which deductions are allowable)
- ▷ PAM 42 (e)
A Guide to Salaries Tax for people coming to work in Hong Kong
(Hong Kong office or non-HK office, HK employment or non-HK employment, the days-in-days-out basis of assessment)
- ▷ PAM 43 (e)
A Guide for the First Time Salaries Tax Taxpayers
(When and how should the employer report and whether the employee has to notify chargeability)
- ▷ PAM 44 (e)
How to tax the provision of a place of residence to the employee
(“rental value”, types of accommodation, treatment of rent paid by the employee and whether the employer has exercised proper control)
- ▷ PAM 45 (e)
Which sums received at the termination of employment are taxable
(the nature of these receipts and how they should be reported on tax returns)
- ▷ PAM 46 (e)
You or your employee is going to leave Hong Kong
(What are you required to do under the tax law?)
- ▷ PAM 47 (e)
How to tax benefits related to stock awards and share options
How are these benefits assessed? How should these benefits be reported?)
- ▷ PAM 48 (e)
Taxation of non-resident entertainers and sportsmen in Hong Kong

(Hong Kong payer should complete Form IR623 and withhold money to meet tax payment)

- ▷ PAM 49 (e)
How should the executor report the income earned by a deceased taxpayer before death and rental income derived from the deceased's properties.
- ▷ PAM 50 (e)
A brief guide on complaints
(How and where to lodge complaints?)
- ▷ PAM 54 (e)
A Guide to Property Tax (1)
(The charge to Property Tax, Reporting rental income in tax returns)
- ▷ PAM 55 (e)
A Guide to Property Tax (2)
(Deduction for allowances and interests, Holdover of Provisional Property Tax)
- ▷ PAM 56 (e)
A guide to Profits Tax for unincorporated businesses (1)
(The “needs-to-knows” for new businesses and commonly asked questions)
- ▷ PAM 57 (e)
A guide to Profits Tax for unincorporated businesses (2)
(Which receipts are taxable? Which expenses are deductible?)
- ▷ PAM 58 (e)
A guide to Profits Tax for unincorporated businesses (3)
(Commonly asked questions concerning partnership businesses)
- ▷ PAM 61
Salaries Tax/Personal Assessment – Allowances, Deductions and Tax Rate Table
- ▷ PAM 62(e)
File correct return to avoid penalty
- ▷ Arrangement between the Mainland of China and the HKSAR for Avoidance of Double Taxation: Guide for Personal Services
- ▷ Arrangement between the Mainland of China and the HKSAR for Avoidance of Double Taxation: A Guide for Hong Kong Residents Working Across the Mainland Border
- ▷ A Guide to Keeping Business Records
- ▷ Admissibility of Business Records Kept in Electronic Form for Tax

Purposes

- ▷ A Simple Guide on The Territorial Source Principle of Taxation
- ▷ Commonly Asked Questions on Departmental Interpretation and Practice Notes No.40 - Prepaid or Deferred Revenue Expenses
- ▷ How to Stamp Lease Agreements
- ▷ Some Questions and Answers on Document Stamping