



INLAND REVENUE DEPARTMENT
 Revenue Tower, 5 Gloucester Road, Wan Chai, 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.: 6C1- R747726A(N)O

TIN (稅務編號):

Charge No.: 9-2480687-18-3

Shroff A/C No.: 9-2333272-18-3

Telephone No.: 2594 2311
 (Enquiry on assessment)

Fax No.: 2877 1232

Date of Issue: 03 JAN 2019
 S/N: 0000031

6C1 2 6 A
 To: MR. POON, CHYE HUA VINCENT 方再華
 FLAT/RM 40C BLK 2 40/F
 THE ZENITH
 258 QUEEN'S ROAD EAST
 WAN CHAI HK

**COPY FOR TAX REPRESENTATIVE
 SALARIES TAX**

6C2

Revised Assessment Demanding Final Tax for 2017/18 and Notice for Payment of Provisional Tax for 2018/19

We have revised the previous tax assessment as follows:

Final tax payable for 2017/18
 (see computation on next page)
 Less: Net provisional tax charged for 2017/18

Balance of tax payable
 Add: Provisional tax for 2018/19

Total tax payable

The total tax payable is due on 08 JAN 2019
 but we will accept payment of tax by two instalments as follows:
 1st instalment to be paid no later than 08 JAN 2019
 2nd instalment to be paid no later than 08 APR 2019

\$	
530,695	
527,107	

3,588	
554,214	

557,802	
=====	
419,248	
138,554	

557,802	
=====	

Your rights:

Holding over of provisional tax –

If you wish to apply for a holdover of provisional tax, you must do so not later than 28 days before the due date or 14 days after the date of the first notice for payment of provisional tax for the relevant year of assessment, whichever is the later. 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).

WONG KUEN-FAI
 Commissioner of Inland Revenue

cc 王陳秘書服務有限公司
 HT SECRETARIES LIMITED
 FLAT/RM 4304 43/F
 CHINA RESOURCES BUILDING
 26 HARBOUR ROAD
 WANCHAI
 900/1/318T

HK
 (6C1 2 6 A)

SALARIES TAX COMPUTATION

	2017/18 (Final)		2018/19 (Provisional)	
	\$	\$	\$	\$
Income	3,432,869		3,432,869	
Value of residence provided	323,100	3,755,969 ✓	323,100	3,755,969
Less: Deductions				
Retirement scheme contributions	18,000	18,000 ✓	18,000	18,000
Net income		3,737,969		3,737,969
Less: Allowances				
Basic/Married person's	132,000		132,000	
Child	200,000	332,000 ✓	240,000	372,000
Net chargeable income		3,405,969		3,365,969
Tax at progressive rates				
First \$45,000 @ 2%		900.00	First \$50,000 @ 2%	1,000.00
Next \$45,000 @ 7%		3,150.00	Next \$50,000 @ 6%	3,000.00
Next \$45,000 @ 12%		5,400.00	Next \$50,000 @ 10%	5,000.00
Remainder \$3,270,969 @ 17%		556,064.73	Next \$50,000 @ 14%	7,000.00
			Remainder \$3,165,969 @ 17%	538,214.73
		565,514		554,214
Less: Tax reduction, capped at		30,000		
Tax thereon		535,514		554,214
Tax at standard rate				
\$3,737,969 @ 15%		560,695	\$3,737,969 @ 15%	560,695
Less: Tax reduction, capped at		30,000		
Tax payable		530,695		560,695

Assessor's Notes

- The tax measures announced in 2018-19 Budget have been taken into account in this assessment.
- Tax assessed at standard rate on the net income without allowances, i.e. total assessable income less deduction for expenses only.
- Income assessed includes the value of the place of residence provided to you, calculated under the Inland Revenue Ordinance. For details please see the guide accompanying the tax return.
- Revised to allow deduction for contributions to recognized retirement schemes.

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 2018/19 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 2019.

- Useful forms** can be obtained from our web site <www.ird.gov.hk> or 'Fax-A-Form' Service (2598 6001).