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.: 6A1- R7608607(N)O

TIN (稅務編號): 308*******
(For eTAX login only)

Charge No.: 9-0782986-26-2

Shroff A/C No.: 9-0782986-26-2

Telephone No.: 2594 2561
(Enquiry on assessment)

Fax No.: 2877 1232

Date of Issue: 24 AUG 2026

6A1 6 0 7

To: MR. KOW, HONG YEE 邱鴻毅
Issued to your eTAX Account under GovHK

6A1-99998-26/27

SALARIES TAX
Assessment Demanding Final Tax for 2025/26 and Notice for Payment of Provisional Tax for 2026/27

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

	$
Final tax payable for 2025/26 (see computation on next page)	16,789
Less: Net provisional tax charged for 2025/26	648
Balance of tax payable	16,141
Add: Provisional tax for 2026/27	17,579
Total tax payable	33,720

The total tax payable is due on 22 JAN 2027
but we will accept payment of tax by two instalments as follows:

1st instalment to be paid no later than 22 JAN 2027	29,325
2nd instalment to be paid no later than 22 APR 2027	4,395
	33,720

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 28 DEC 2026 . 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).

CHAN SZE-WAI BENJAMIN
Commissioner of Inland Revenue

Please refer to the attached payment voucher when making payment

SALARIES TAX COMPUTATION

	2025/26 (Final)		2026/27 (Provisional)	
	$	$	$	$
Income	546,000	546,000	546,000	546,000
Less: Deductions				
Self education expenses	7,500		7,500	
Charitable donations	100		100	
Retirement scheme contributions	18,000		18,000	
Qualifying annuity premiums	60,000		60,000	
Qualifying health insurance premiums	6,108		6,108	
Domestic rents	100,000	191,708	100,000	191,708
Net income		354,292		354,292
Less: Allowances				
Basic/Married person's	132,000	132,000	145,000	145,000
Net chargeable income		222,292		209,292
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 $22,292 @ 17%		3,789.64	Remainder $9,292 @ 17%	1,579.64
		19,789		17,579
Less: Tax reduction, capped at		3,000		
Tax payable		16,789		17,579
Standard rates not applied as the tax amount will be higher.				
First $354,292 @ 15%		53,143.80	First $354,292 @ 15%	53,143.80
		53,143		53,143
Less: Tax reduction, capped at		3,000		
Tax thereon		50,143		53,143

Assessor's Notes

1. Any deduction(s) allowed is/are subject to review.
2. The tax measures proposed in the 2026-27 Budget have been taken into account in this assessment.
3. Deduction for tax deductible MPF voluntary contributions and / or qualifying annuity premiums is restricted to the statutory limit.
4. Total deduction of domestic rents allowed to you/ you and your spouse is restricted to the statutory limit adjusted for the contractual period of the tenancy and the number of tenants.
5. Deduction for outgoings and expenses is not allowed as they are domestic or private in nature.

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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:
   a) you are entitled to any allowance that we have not taken into account in arriving at your provisional tax;
   b) your net chargeable income for the year of assessment 2026/27 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
   c) you ceased or will cease to earn income subject to salaries tax before the end of 31 March 2027.

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

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Web site: www.ird.gov.hk

MR. KOW, HONG YEE 邱鴻毅
FLAT/RM E 4/F
FORTUNE COURT
10 SAI ON LANE
SAI YING PUN HK

SALARIES TAX

File No.: 6A1- R7608607(N)O
Date of Issue: 24 AUG 2026
Tax Due: $4,395
Due Date: 22 APR 2027
Shroff Account No.: 9-0782986-26-2

SECOND INSTALMENT PAYMENT VOUCHER

Shroff Account Number for electronic payments
90782986262

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.

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

8308920100000000439500029078298626024 0

"FPS" Payment

Shroff Account No.
9-0782986-26-2

6A1- R7608607(N)O 4,395 22 APR 2027

「轉數快」繳費

CRC
201B

Detach along this line for the 1st instalment ↑

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SALARIES TAX

File No.: 6A1- R7608607(N)O
Date of Issue: 24 AUG 2026
Tax Due: $29,325
Due Date: 22 JAN 2027
Shroff Account No.: 9-0782986-26-2

FIRST INSTALMENT PAYMENT VOUCHER

Shroff Account Number for electronic payments
90782986262

Use this voucher to pay the First Instalment.

(1)

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.

(3/2014)

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

8308920100000000293250002907829862602 4 0

"FPS" Payment

Shroff Account No.
9-0782986-26-2

6A1- R7608607(N)O 29,325 22 JAN 2027

「轉數快」繳費

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