



稅務局
物業稅報稅表 —
由個別人士聯權或分權擁有的物業
2018/19 課稅年度

INLAND REVENUE DEPARTMENT
PROPERTY TAX RETURN —
PROPERTY JOINTLY OWNED OR CO-OWNED BY INDIVIDUALS
YEAR OF ASSESSMENT 2018/19

來函請敘明下述檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW



04

2019

香港灣仔告士打道5號稅務大樓

香港郵政總局郵箱132號

Revenue Tower, 5 Gloucester Road,
Wan Chai, Hong Kong.

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

網址 Web site: www.ird.gov.hk

電話 Tel. No.: 187 8055

檔案號碼
FILE NO.致
TO

X

0

1

N

根據《稅務條例》的規定，請就下列物業填妥及簽署本報稅表，並於本表發出日起1個月內交回本局。本局不接納以圖文傳真交回的報稅表。請細閱隨表附上的「附註及說明」，然後按指示填寫本表。如個案符合局長指明的準則，你可選擇使用香港政府一站通，以電子紀錄的形式提交報稅表。有關準則及延期的詳情，請瀏覽www.gov.hk/etax。

As required by the Inland Revenue Ordinance, please complete and SIGN this return in respect of the property described below and submit it to the Department WITHIN 1 MONTH from the date of this Notice. Submission by facsimile is not acceptable. Please read and follow the enclosed Notes carefully in completing this return. If the criteria specified by the Commissioner are met, you may choose to submit the return in the form of an electronic record using GovHK. For details of the criteria and the extension allowed to such means of filing, visit www.gov.hk/etax.

物業地點：
LOCATION OF
PROPERTY：

助理局長 黃啟昌

WONG KAI-CHEONG, TONY
Assistant Commissioner日期：2019年4月1日
Date: 01.APR.2019.....

第1部 (各) 擁有人詳情 (見附註1) — 在本年度內 [由 1.4.2018 至 31.3.2019] 及選擇個人入息課稅
PART 1 DETAILS OF OWNER(S) (See Note 1) during the year [from 1.4.2018 to 31.3.2019] AND
ELECTION FOR PERSONAL ASSESSMENT

(請用正楷書寫) (Please use BLOCK LETTERS)

姓名 (先寫姓氏) (請註明先生/女士/小姐) Full Name (Surname first) (State Mr / Mrs / Ms / Miss)	香港身分證號碼 H.K. Identity Card No.	選擇個人 入息課稅 Elect for Personal Assessment	所佔業權 分數 Share of Ownership	住址 Residential Address	日間聯絡電話 Day-time Contact Telephone No.
	() 1	<input type="checkbox"/> 2			
	() 3	<input type="checkbox"/> 4			
	() 5	<input type="checkbox"/> 6			
	() 7	<input type="checkbox"/> 8			

如該擁有人希望取得稅務寬減 (如扣除個人免稅額及為獲取物業出租收入而支付的利息)，並符合資格選擇個人入息課稅，請在空格內加上「✓」號 (見附註5)。
'✓' the box if the owner wishes to get personal relief (such as deduction of personal allowances and interest payments for producing rental income from the property) and is eligible to elect for Personal Assessment (See Note 5).

請注意，選擇個人入息課稅者亦應在報稅表一個別人士 (BIR60) 內提出申請及填寫有關扣除項目的資料。
Please note that Personal Assessment electors should also make the election and claim for related deductions in their Tax Return — Individuals (BIR60).

第2部 聲明書 (見附註1)

PART 2 DECLARATION (See Note 1)

本人謹此聲明，在此報稅表以及所有附件所填報的資料均屬真確，並無遺漏。

I declare that the information given in this return and in any documents attached is true, correct and complete.

身分 (請在適用的空格內加上「✓」號)

Capacity ('✓' the box whichever is applicable)

上述物業的其中一名擁有人

One of the owners of the above property

 9

簽署
Signature

上述物業的擁有人 (或其中一名擁有人) 的遺囑執行人

Executor of the estate of the owner (or one of the owners) of the above property

 10

姓名
Full name

擁有人 (或其中一名擁有人) 的代理人

Agent of the owner (or one of the owners) of the above property

 11

日期
Date

(不備存足夠的出租收入紀錄、填報不確或違反其他規例可招致重罰 — 見附註6)

(Heavy penalties may be incurred for failing to keep sufficient rental records, making an incorrect return or committing other offences — See Note 6)

第3部 更改業權 (如自本年度開始該物業已出售/更改業權, 請填寫此欄)

PART 3 CHANGE IN OWNERSHIP (To be completed if ownership has ceased / changed since the commencement of the year)

業權出售/更改日期

Date of cessation / change in ownership

日Day					月Month		年Year			

12

第4部 物業用途及應評稅值 — 在本年度內 [由 1.4.2018 至 31.3.2019] (見附註2至4)

PART 4 USE OF PROPERTY AND ASSESSABLE VALUE for the year [from 1.4.2018 to 31.3.2019]
(See Notes 2 to 4)

在本年度內, 該物業是否有作出租用途? (請在適當空格內加上「✓」號)
Was the property let during the year? ('✓' in the appropriate box)

沒有 No → 請填寫第5部 Go to Part 5
 有 Yes → 請填寫第4.1至4.4部適用項目 Complete Parts 4.1 to 4.4 as appropriate

4.1 在本年度內共出租的月數 (以進位方法計算出租的完整月數)

Number of complete months the property was let during the year (round up figure)

--	--

13

4.2 出租收入 (見附註3(a))

(包括租金總額、租約頂手費、已追回的租金等)
Rental Income (See Note 3(a))
(Includes gross rent, lease premium, rent recovered, etc.)

期間 Period	款額 (請將小數點後的角、分數目略去) Amount (Exclude cents)

累計總收入 GrandTotal

\$

--	--	--	--	--	--

14

4.3 扣除額 (見附註3(b))

Deductions (See Note 3(b))

(1) 擁有人繳交的差餉

Rates paid by owner

(請勿包括地租及管理費, 該等支出是不可扣除的)
(Do NOT include government rent and management fees. They are not deductible)

--

\$

--	--	--	--	--	--

15

(2) 不能追回的租金

Irrecoverable rent

--

\$

--	--	--	--	--	--

16

應評稅值 Assessable Value = 方格 Box 14 - 15 - 16

\$

--	--	--	--	--	--

17

4.4 在 2019 年3月31日該物業是否出租? (請在適當空格內加上「✓」號)

As at 31 March 2019 was the property let? ('✓' in the appropriate box)

是 Yes 否 No

18

第5部 通知

PART 5 NOTIFICATION

5.1 新通訊地址 (如與前頁左上角所印的地址不同, 才須填寫)

New Postal Address (Complete only if different from that printed overleaf)

--

注意: 如於交回報稅表之後通訊地址有所變更, 你須於 1個月內將新地址通知本局。

N.B. If you change your postal address after lodging this return, you must notify the Department of the new address WITHIN 1 MONTH.

5.2 獲授權代表 (你並非必須委任代表)

Authorized Representative (Appointment of representative is NOT compulsory)

如已委任代表, 請在空格內加上「✓」號, 並填寫此部。

If you have appointed a representative, '✓' the box and complete this Part.

--

本人現委任

(地址)

I hereby authorize of (Address)

為本物業擁有人的獲授權代表, 負責代為處理一切稅務事宜。

to handle the tax affairs on behalf of the owners of the property.

該代表的商業登記號碼及分行號碼, 如有的話:

The representative's Business Registration No. and Branch No., if any:

--	--	--	--	--	--

20

該代表的參考號碼 (請勿填寫記號及標點符號):

The representative's Reference No. (Symbols and punctuation marks should be omitted):

--	--	--	--	--	--

21