

If you have not registered for eTAX previously, your Taxpayer Identification Number (TIN) will be printed here. If you wish to open your eTAX Account, please login at www.gov.hk/etax to apply for the eTAX Password. The Access Code Notice will be sent to your postal address by post within 2 working days after the date of your application.



INLAND REVENUE DEPARTMENT
TAX RETURN – INDIVIDUALS
YEAR OF ASSESSMENT 2015/16

Quote the file no. below in any communication

FILE NO. 6A1-G1234567 (N)

6A1



稅務編號 TIN: 001 023 2004

To MR. LEE, TAI FU
RM 306 JUSTICE BUILDING
NO 1 JUSTICE ROAD
HK

李大富

Revenue Tower,
5 Gloucester Road,
Wan Chai, Hong Kong.
G.P.O. Box 132,
Hong Kong.
Web site: www.ird.gov.hk
Tel. No.:
187 8022

Please read and follow the Guide Book in completing this return.

As required by the Inland Revenue Ordinance, please complete and SIGN this return and submit it to the Department WITHIN 1 MONTH from the date of this Notice. If you were the sole proprietor of any unincorporated business(es) during the year, please submit it WITHIN 3 MONTHS from the date of this Notice. Submission by facsimile is not acceptable. A Guide to Tax Return – Individuals is available at www.ird.gov.hk/bir60 eguide. Please read and follow it carefully in completing this return. Where required, the relevant sections of the Appendix should also be completed and submitted together with this return. If space is insufficient, provide particulars on a separate sheet. 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, visit www.gov.hk/etax.

Date: 3 May 2016

MISS TSUI SIU-FONG, MARIA
Assistant Commissioner

PART 1 PERSONAL PARTICULARS (Please use BLOCK LETTERS) [Please refer to page 1 of "Guide to Tax Return - Individuals"]

(1) Name in English (Surname First) (State Mr / Mrs / Ms / Miss) Mr LEE TAI FU
Name in Chinese 李大富
Hong Kong Identity Card No. # G 1 2 3 4 5 6 7 4
SPOUSE Ms YU MEI YAN
余美人 G 2 4 6 8 0 1 2 2

(2) Day-time contact tel. no. 2594 1000 Mobile phone no. 6000 0000
If not a Hong Kong Identity Card holder, state below the nationality and passport number. SELF: SPOUSE:

(3) New Postal Address (Complete ONLY if different from that printed above) G/F 28 HEE LOK STREET, HK
New Residential Address (Write "As Above" if same as the New Postal Address as stated above) 10/F, FLAT A, 1 CHING CHING STREET, HK

(4) Change of Marital Status (Complete ONLY if you have not informed the Department of the change of Marital Status before)
Effective date of change | day / month / year | 0 1 0 4 2 0 1 5 (Enter "2" if Married, "3" if Living Apart, "4" if Divorced or "5" if Widowed) 2

PART 2 NOTIFICATION ('✓' in box if 'Yes', leave blank if 'No') [Please refer to page 2 of "Guide to Tax Return - Individuals"]

(1) I have appointed an authorized representative. (If yes, please also complete Section 1 of the Appendix) Yes ☒ 3
(2) I have obtained an advance ruling relating to this year of assessment. (If yes, please provide details of the relevant ruling on a separate sheet) Yes ☐ 4
(3) I wish to claim relief under Comprehensive Double Taxation Agreement(s) / Arrangement(s). (If yes, please also complete Section 3 of the Appendix) Yes ☐ 5
(4) I wish to receive CHINESE version of tax return (BIR60) in future. Yes ☐ 6

PART 3 PROPERTY TAX Did you have any SOLELY-OWNED properties which were let during the year? ('✓' in the appropriate box)

[Please refer to page 2 of "Guide to Tax Return - Individuals"] No ☐ Go to Part 4 Yes ☒ Complete this part as appropriate and boxes 7, 8 and 9

Details of properties SOLELY OWNED by me and LET during the year (Do not include details of jointly owned or co-owned properties):

	Property 1	Property 2	
(1) Location	2/F, FLAT D 8 YAN YAN RD, HK	8/F, FLAT A, 123 YUN TSZ ST, KLN	Total number of properties LET 2 7
(2) Period of letting	1.4.2015 TO 31.3.2016	1.4.2015 TO 31.3.2016	
(3) Gross rental income	\$ 120,000	\$ 180,000	Total amount of rates paid by me and irrecoverable rent for ALL properties let \$ 6543
(4) Deductions:			Total assessable value of ALL properties let \$ 293457
Rates paid by me	\$ 2,543	\$ —	
Irrecoverable rent	\$ 4,000	\$ —	
(5) Assessable value (ie, item (3) minus item (4))	\$ 113,457	\$ 180,000	

FOR OFFICIAL USE ONLY

10 AN ☐ 11 SEE ☐ 12 ST DON ☐ 13 PA DON ☐ 14 ENCL ☐ 15 ERCE ☐ 16 MI ☐ 17 HLI ☐ 18 HLI-N ☐ 19 ☐ 20 ☐ 21 ☐

BIR60 (4/2015)

如需本表的中文版及/或「個人土庫稅表指南」的文本，請致電 (187 8022) 或傳真 (2877 1232) 與本局聯絡。
The Chinese version of this return and/or hardcopy of the Guide to Tax Return - Individuals may be obtained by contacting this Department by phone (187 8022) or fax (2877 1232).

P.T.O.

If there is a change of address, complete item (3) of Part 1

"Spouse" refers to your opposite-sex husband or wife

Very important for you to inform this Department of your correct postal address. If there is any change of postal address after filing your return, notify this Department immediately.

Complete this Section only if you have not informed this Department of the change of your marital status before.

Declare rental income from each solely-owned property separately.

Put down the gross amount of rent for the period of letting.

Restricted to rates (net of rates concession) you agreed to pay and paid by you and irrecoverable rent. Other items like Government rent, management fee, renovation or refurbishment expenses and utilities charges etc, are not deductible.

Our web site provides various tax information e.g. frequently asked questions; completion and filing of your tax return and tax computation program etc. They are available under <Tax Information - Individuals>.

If holding Hong Kong Identity Card (HKIC), fill in the HKIC number.

If you or your spouse subsequently gets a HKIC, advise this Department of the HKIC number within 1 month.

Complete Section 1 of Appendix to BIR60.

Exclude "\$", "¢" and "cents" when stating the amount in all boxes.

Example

		\$	\$
Salary (1.4.2015 to 30.6.2015)			60,000
Commission (1.4.2015 to 31.5.2015)			6,000
Remuneration received on termination of employment			
Salary (1.7.2015 to 15.7.2015)	10,000		
Leave Pay	5,000		
Long Service Payment under Employment Ordinance (\$20,000 x 2/3 x 12 years)	160,000	175,000	
Total			241,000
Less: Long Service Payment (not subject to tax)			160,000
Assessable Income			81,000

Example

	\$
Salary (1.11.2015 to 31.3.2016)	150,000
Commission	120,000
Bonus	90,000
Assessable Income	360,000

- Do not put down spouse's income in your return.
- Do not report salaries drawn from sole proprietorship and / or partnership businesses owned by you and / or your spouse in this box. These salaries represent drawings from business profits.

Report the **gross amount** before deducting your mandatory contributions to MPF/ORSO scheme.

Refer to "Assessable Income" in the above examples.

- Refer to "Commission" in the above examples.
- This amount should be included in the "Grand total" income of \$441,000.

If apply for exemption of income, refer to IRD web site www.ird.gov.hk
Tax information > Individuals > Application for Full / Partial Exemption of Income under Salaries Tax.

Refer to "Guide to Tax Return - Individuals" for different scenarios.

- Must be a donation of money.
- Must not be less than \$100.
- Must be donated to tax-exempt charities.
- Amount deductible restricted to 35% of assessable income after allowable expenses and depreciation allowances.

- 2 -
IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 4 SALARIES TAX Did you have any income chargeable to Salaries Tax during the year? ('/' in the appropriate boxes in this part)
(Please refer to page 2 to 5 of "Guide to Tax Return - Individuals") No ☐ Go to Part 5 Yes ☒ Complete this part as appropriate. Box 22 must be completed.

4.1 INCOME accrued to me during the year (report amount before deducting your mandatory contributions to recognized retirement schemes)

(1)	Name of employer	Capacity employed	Period	Total amount (\$)
(a)	VIOLET CO. LTD	Sale Representative	1.4.2015 to 15.7.2015	81,000
(b)		Unemployed	16.7.2015 to 31.10.2015	
(c)	GOOD HARVEST CO.	Senior Sale Representative	1.11.2015 to 31.3.2016	360,000

Pension

Grand total (Including the income items in boxes 23, 24 and 25 below) → \$ **441000** 22

(i) share option gain (ii) lump sum payments (iii) commission income

(2) Amount to be excluded from the grand total by reason of relating back of the amount in box 24 and / or exemption of income (Must also complete Section(s) 2, 3 and / or 4 of the Appendix if the above item (2) is applicable.)

(3) I received income from an overseas company for my employment or services rendered in Hong Kong. No ☒ Yes ☐

(4) My employer(s) paid Salaries Tax for me. No ☒ Yes ☐

4.2 PLACE OF RESIDENCE PROVIDED by each employer or associated corporation during the year

Address	Nature (e.g. house, flat, serviced apartment, no. of rooms in hotel, etc.)	Period provided	Name of my EMPLOYER or ASSOCIATED CORPORATION providing residence
Rent paid by my EMPLOYER or ASSOCIATED CORPORATION to landlord (\$)	Rent paid by ME to landlord (\$)	Rent refunded to ME by my EMPLOYER or ASSOCIATED CORPORATION (\$)	Rent paid by ME to my EMPLOYER or ASSOCIATED CORPORATION (\$)
			Rateable value, if elected (\$)
Total value of ALL places of residence provided \$ 29			

4.3 DEDUCTIONS (Documentary evidence need NOT be submitted but should be retained for future examination.)

(1) Outgoings and expenses Particulars \$ 30

(2) Expenses of self-education paid for prescribed courses / examination fees paid to specified education providers or associations \$ 31000 31

(3) Approved charitable donations \$ 6000 32

(4) Mandatory contributions to recognized retirement schemes in the capacity of an employee \$ 10050 33

4.4 ELECTION FOR JOINT ASSESSMENT You and your spouse may elect for joint assessment if both of you have income assessable to Salaries Tax and either of your income (after deductions) is less than your individual allowances.

I and my spouse wish to elect for joint assessment under Salaries Tax if it would reduce our aggregate Salaries Tax liability. Yes ☒ No ☐

PART 5 PROFITS TAX Did you have any sole proprietorship businesses (with / without business activities) during the year? ('/' in the appropriate boxes in this part)
(Please refer to page 5 and 6 of "Guide to Tax Return - Individuals") No ☐ Go to Part 6 Yes ☒ Complete items (1) to (10) in respect of each business. If any item is not applicable, state '0'. Complete Part 5A if applicable.

Details of sole proprietorship businesses owned by me during the year:

(1) Name of business (1) **Tai Fu Co.** (2)

(2) Business Registration Number **23456789** 35

(3) Gross income (including turnover and other income) \$ **2540000** 36

If gross income is over \$2,000,000, attach financial statements / accounts and supporting schedules of analysis.

(4) Turnover \$ **2480000** 37

(5) Gross profit / (loss) \$ **360000** 38

(6) Net profit / (loss) per accounts \$ **240000** 39

(7) Assessable profits / (Adjusted losses) before charitable donations \$ **210000** 40

(8) Approved charitable donations \$ **0** 41

(9) Mandatory contributions to Mandatory Provident Fund Scheme in the capacity of a self-employed person (already deducted from assessable profits / (adjusted losses) in item (7) above) \$ **7950** 42

(10) Had transactions for / with non-resident persons. (If yes, '/' the box and also complete Section 5 of the Appendix) Yes ☐ No ☒ 42a

Turnover	\$2,480,000
Add: Sales of 2 machines	50,000
Bank interest income	10,000
GROSS INCOME	\$2,540,000

The maximum deduction is \$18,000. As LEE Tai Fu has claimed deduction of \$10,050 under Part 4 (Salaries Tax), he can only claim the remaining balance of \$7,950 under this Part.

Mandatory contributions to MPF scheme or contributions to ORSO scheme in the capacity of an employee:	
1.4.2015 to 15.7.2015	\$4,050
16.7.2015 to 31.10.2015 (Unemployed)	0
1.11.2015 to 30.11.2015 (Exempt period)	0
1.12.2015 to 31.3.2016	6,000
	\$10,050

- LEE Tai Fu has to attach accounts because gross income exceeds \$2,000,000.

To claim deduction of mortgage interest incurred in the production of letting income from property, LEE Tai Fu must elect Personal Assessment. The interest to be deducted cannot exceed the net assessable value of that individual property.

- 3 -

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 5A DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE AND/OR 20AF OF THE INLAND REVENUE ORDINANCE

During the year, I had deemed assessable profits under section 20AE and/or 20AF (If yes, "✓" the box and also complete Section 6 of the Appendix)

(Please refer to page 6 of "Guide to Tax Return - Individuals")

Yes ☐ 50b

Don't complete Part 5A if no "deemed assessable profits".

PART 6 PERSONAL ASSESSMENT Do you wish to elect for Personal Assessment? ("✓" in the appropriate boxes in this part)

(Please refer to page 7 of "Guide to Tax Return - Individuals")

No ☐ → Go to remaining Parts of this return
(Do not complete this part if you and your spouse only had income chargeable to Salaries Tax.)

Yes ☒ → Complete this part as appropriate. Item (1) must be completed.
(If you and / or your spouse had income chargeable to Property Tax and / or Profits Tax, election for Personal Assessment may reduce your tax liability.)

Taxpayers wish to elect Personal Assessment must complete boxes 51 to 54.

- (1) I am / I and my spouse are eligible and wish to elect for Personal Assessment if it would reduce my / our tax liability. No ☐ Yes ☒ 51
- (2) My spouse had income assessable under the Inland Revenue Ordinance during the year. No ☐ Yes ☒ 52
- (3) Number of partnership business(es) of which I was a partner during the year 53
- (4) Number of properties JOINTLY OWNED OR CO-OWNED by me and LET during the year 53
- (5) Approved charitable donations NOT claimed under Parts 4 and 5 \$ 54

PART 7 DEDUCTION FOR INTEREST PAYMENTS If you wish to claim deduction for interest payments of your solely/jointly owned or co-owned property, you must complete this part as appropriate and "✓" in the appropriate boxes. (This part is applicable if you had income chargeable to Salaries Tax during the year or if you elect for Personal Assessment.)

(Please refer to page 7 of "Guide to Tax Return - Individuals")

7.1 DETAILS OF THE PROPERTIES - CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS in Parts 7.2 and 7.3 below

- | | Property 1 | Property 2 | Property 3 |
|--|---|---|--|
| (1) Location of property in respect of which deduction for interest payments is claimed | 2/F FLAT D
8 YAN YAN RD
H.K. | 8/F FLAT A
123 YUN TSZ ST.
KLN | 10/F FLAT A
1 CHING CHING ST.
H.K. |
| (2) A loan has been obtained for acquiring the property and secured by a mortgage or charge. | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> |
| (3) A re-mortgaged loan is involved. (If yes, must also complete Part 7.4 below) | Yes <input type="checkbox"/> 55 | Yes <input type="checkbox"/> 63 | Yes <input type="checkbox"/> 71 |
| (4) My share of ownership (%) | 1 0 0 (%) 56 | 1 0 0 (%) 64 | 5 0 (%) 72 |

7.2 CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS TO PRODUCE RENTAL INCOME FROM PROPERTIES

Applicable if Personal Assessment is elected in Part 6.

My share of interest payments to produce the rental income \$ 57 \$ 65 \$ 73

7.3 CLAIM FOR DEDUCTION FOR HOME LOAN INTEREST Applicable if the property was used as your own residence.

- (1) (i) Total home loan interest payments \$ \$ 58
- (ii) My share of home loan interest payments \$ \$ 66
- (3) The property was occupied as my residence for the FULL YEAR. Yes ☒ 62

7.4 INTEREST PAYMENTS INVOLVING RE-MORTGAGED LOAN

- | | Property 1 | Property 2 | Property 3 |
|---|-------------------------|-------------------------|-------------------------|
| (1) Name of lending institution for the re-mortgaged loan | | | |
| (2) Amount of the re-mortgaged loan | \$ <input type="text"/> | \$ <input type="text"/> | \$ <input type="text"/> |
| (3) Interest paid for the re-mortgaged loan in the year | \$ <input type="text"/> | \$ <input type="text"/> | \$ <input type="text"/> |
| (4) Period covered by the interest in item (3) above | to | to | to |
| (5) Date of redemption of the previous mortgaged loan | Day / Month / Year | Day / Month / Year | Day / Month / Year |
| (6) Balance of the previous mortgaged loan redeemed | \$ <input type="text"/> | \$ <input type="text"/> | \$ <input type="text"/> |
| (7) Interest paid for the previous mortgaged loan in the year | \$ <input type="text"/> | \$ <input type="text"/> | \$ <input type="text"/> |
| (8) Period covered by the interest in item (7) above | to | to | to |

The maximum home loan interest deduction is \$100,000. As LEE Tai Fu & YU Mei Yan are co-owners, the maximum amount allowable to each is \$50,000.

YU Mei Yan cannot nominate LEE Tai Fu to claim deduction for any home loan interest paid by her because she had income chargeable to tax.

- She should claim deduction in her own tax return.
- The person eligible to claim home loan interest deduction must be the borrower to pay the interest, and also legal owner of the property.

Documentary evidence need not be submitted with this return but should be retained for future examination.

- Put down your share of actual amount of mortgage interest paid.
- Cannot claim deduction for repayment of principal sum.
- For property at Yan Yan Rd, full amount of interest is allowed as it does not exceed the net assessable value i.e. 80% of \$113,457 = \$90,765
- For property at Yun Tsz St., interest deductible is restricted to net assessable value i.e. 80% of \$180,000 = \$144,000.

Attention

PTO.

- LEE Tai Fu has child born on 1 April 2016 to the date of completion of tax return, he can provide details of the new born child in Part 8.2. IRD will grant child allowance and additional child allowance for the new born child when computing 2016/17 provisional tax. If the child is born after the submission of the return, LEE Tai Fu can apply for holding over of provisional tax upon receipt of the notice of assessment.

- Though LEE Tai Kwai is over 18 years old, he is below 25 years old and is receiving full time education during the year. Either his brother LEE Tai Fu or his parents can claim the allowance.
- LEE Tai Fu has to put down the names & HKIC No. of the parents of LEE Tai Kwai in part 8.2(6).

Taxpayer claiming Married Person's Allowance must complete box 79 or 80.

(Please refer to page 9 of "Guide to Tax Return - Individuals")

Child allowance in respect of all the children must be claimed either by LEE Tai Fu or YU Mei Yan.

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET. EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 8 ALLOWANCES AND ELDERLY RESIDENTIAL CARE EXPENSES

(This part is applicable only if you had income chargeable to Salaries Tax during the year or if you elect for Personal Assessment.)

8.1 MARRIED PERSON'S ALLOWANCE

Applicable only if you were married for all or part of the year.

- (1) My spouse had income chargeable to Salaries Tax during the year. Yes ☒ 79 No ☐
- (2) I was living apart from my spouse who did not have any income chargeable to Salaries Tax during the year. Yes ☐ 80 No ☐
- (3) I have paid maintenance fees of \$ for his / her support during the year. Yes ☐ 81 No ☐
- (4) I wish to claim disabled dependant allowance in respect of my spouse who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. Yes ☐ 82 No ☐

8.2 CHILD ALLOWANCE AND DEPENDENT BROTHER OR DEPENDENT SISTER ALLOWANCE

(The child/brother/sister must be unmarried)
For married taxpayers, all child allowances are to be claimed by the nominated spouse.

- | | First | Second | Third |
|--|--|---------------------------------|---------------------------------|
| (1) Name | LEE HO OI | LEE TAI KWAI | |
| (2) Relationship (Enter '1' for child; or '2' for your brother / sister; or '3' for your spouse's brother / sister) | 1 | 2 | |
| (3) Date of birth | 2 2 0 4 2 0 1 6 | 2 5 0 4 1 9 9 0 | |
| (4) Enter '1' if age of or over 18 but under 25 and receiving full time education during the year; or '2' if age of or over 18 and incapacitated for work with disability during the year. | | 1 | |
| (5) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. | Yes <input type="checkbox"/> 85 | Yes <input type="checkbox"/> 89 | Yes <input type="checkbox"/> 93 |
| (6) Particulars of the parents of the dependent brother / sister: | | | |
| Name | LEE HO | | |
| Hong Kong Identity Card Number | B 1 3 4 7 8 9 (5) | | |
| Name | Father of the dependent brother / sister | | |
| Name | CHAN SUK | | |
| Hong Kong Identity Card Number | B 6 5 8 4 5 5 (A) | | |
| Name | Mother of the dependent brother / sister | | |

8.3 SINGLE PARENT ALLOWANCE

Applicable only if throughout the year you were single, divorced, widowed or married but living apart from your spouse.

- (1) I had the sole or predominant care of my child / children mentioned in Part 8.2 above during the year. (Enter '1' for full year; or '2' for part of a year) ☐ 96

8.4 DEPENDENT PARENT AND DEPENDENT GRANDPARENT ALLOWANCE AND ELDERLY RESIDENTIAL CARE EXPENSES

- | | Dependant 1 | Dependant 2 | Dependant 3 |
|---|---|---|---|
| (1) Name | LEE HO | CHAN SUK | WU YUK |
| (2) Hong Kong Identity Card Number | B 1 3 4 7 8 9 (5) | B 6 5 8 4 5 5 (A) | A 0 1 0 2 0 3 (8) |
| (3) Date of birth (enter month and year only) | 0 1 1 9 5 6 | 0 3 1 9 5 7 | 0 8 1 9 3 1 |
| (4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent) | 1 | 1 | 2 |
| (5) Must complete EITHER Item (5) OR Item (6). | | | |
| (i) Claim for Dependent Parent / Grandparent Allowance: | | | |
| (i) The dependant was ordinarily resident in Hong Kong during the year. | No <input type="checkbox"/> 99a Yes <input checked="" type="checkbox"/> 99a | No <input type="checkbox"/> 106a Yes <input checked="" type="checkbox"/> 106a | No <input type="checkbox"/> 113a Yes <input checked="" type="checkbox"/> 113a |
| (ii) The dependant resided with me continuously during the year without paying full cost. (Enter '1' for full year; or '2' for at least 6 months) OR | 2 | 2 | |
| I / my spouse contributed not less than \$12,000 in money towards the dependant's maintenance during the year. | Yes <input type="checkbox"/> 101 | Yes <input type="checkbox"/> 108 | Yes <input type="checkbox"/> 115 |
| (6) Claim for deduction for Elderly Residential Care Expenses: | | | |
| (i) Name of residential care home at which the dependant resided | | | Fook Lok Old Age Home |
| (ii) Residential care expenses paid by me / my spouse to the residential care home above during the year | \$ <input type="text"/> 102 | \$ <input type="text"/> 109 | \$ 5 0 0 0 0 116 |
| (7) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. | Yes <input type="checkbox"/> 103 | Yes <input type="checkbox"/> 110 | Yes <input type="checkbox"/> 117 |

PART 9 DECLARATION

I declare that the information given in this return, its Appendix (if applicable) and any other documents attached is true, correct and complete.

Date 22-5-2016

Signature

IF YOU WERE MARRIED FOR ALL OR PART OF THE YEAR AND
(1) HAVE ELECTED FOR JOINT ASSESSMENT (in Part 4.4)/PERSONAL ASSESSMENT (in Part 6), OR
(2) HAVE BEEN NOMINATED BY YOUR SPOUSE TO CLAIM HOME LOAN INTEREST DEDUCTION (in Part 7.3),
YOUR SPOUSE MUST SIGN HERE TO INDICATE AGREEMENT.

Spouse's Signature

[Heavy penalties may be incurred for making an incorrect return or committing other offences - See Part 9 of the Guide]

- As LEE Ho reached the age of 60 during the year of assessment 2015/16, LEE Tai Fu will be granted Dependent Parent Allowance of \$40,000.
- CHAN Suk reached the age of 55 but below 60, hence LEE Tai Fu will be granted Dependent Parent Allowance of \$20,000.
- Full allowance will be granted in respect of CHAN Suk when computing the 2016/17 provisional tax.

- The name & HKIC No. of the dependant must be provided
- The month and year of birth should be completed so as to ascertain if the dependant is 55 years old or over.

- Must declare whether the dependant was ordinarily resident in HK.
- To qualify for the allowance, the dependant must be ordinarily resident in HK. Please refer to Guide to Tax Return - Individuals, Part 8.4.

Reference materials for year of assessment 2015/16

(Parent)	born before 1/4/1956	age 60 or over
(Parent)	born before 1/4/1961	age 55 or over
(Child)	born after 1/4/1997	age 18 or below
(Child)	born after 1/4/1990	age 25 or below

Remember to sign here.

- Only the net amount paid is deductible for tax purpose.
- The maximum allowable amount is \$80,000.
- The amount claimed should be net of any assistance received from the Social Welfare Department or from any other person / organisation.

This Appendix forms part of the Tax Return - Individuals (BIR60) and should be signed and submitted together with the tax return. If none of the sections in the Appendix is applicable, it is NOT necessary to send it back. If space is insufficient, provide additional information on a separate sheet.

Your File No. : 6 **A 1** **G 1 2 3 4 5 6 7** Year of Assessment : **2015 / 16**
 (Please complete as printed on page 1 of BIR60)

Section 1 AUTHORIZED REPRESENTATIVE (Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)

I hereby authorize **CHAN TAI MAN & CO.** (If different from the one previously appointed, insert '✓' in the box. ☒)
 of (Address) **Rm 118, Kwong Ming Comm Bldg, 3 Kwong Ming Road, HK** to handle my tax affairs on my behalf.
 The representative's Business Registration Number and Branch Number, if any **0 1 2 3 4 2 3 4**
 The representative's Reference Number (If different from the one previously used, insert '✓' in the box. ☐) **L 1 3 8 8**

Section 2 APPLICATION FOR A LUMP SUM INCLUDED UNDER PART 4.1 OF BIR60 TO BE RELATED BACK

Name of employer	Nature of payment	Amount (\$)	Period to which payment relates	Date received Day / Month / Year	Amount to be related back to previous year(s) (\$)

Section 3 RELIEF CLAIMED UNDER COMPREHENSIVE DOUBLE TAXATION AGREEMENT(S) / ARRANGEMENT(S)

(Documentary evidence of tax paid and detailed computation of amounts for which relief sought must be submitted with the return)

Income nature	Country / Territory	Payer's name and address	Income to be relieved (\$)	Tax paid (\$)
Employment				
Royalties				
Others (Specify)				

Section 4 APPLICATION FOR FULL / PARTIAL EXEMPTION OF INCOME INCLUDED UNDER PART 4.1 OF BIR60

(Documentary evidence, e.g. copies of the tax receipts, full itinerary of dates in Hong Kong and outside Hong Kong, must be submitted with the return)

Grounds for exemption	Name of employer	Gross income from employer (\$)	Income to be excluded (\$)	Days in Hong Kong
Non Hong Kong employment				
All services rendered outside Hong Kong				
Tax paid outside Hong Kong				
Seafarer / Air Crew				This year Last year
Others (Specify)				

Section 5 NOTIFICATION OF TRANSACTIONS FOR / WITH NON-RESIDENT PERSONS

Business Registration Number of the business involved
 During the basis period, did you:
 (1) receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong? No Yes
 (2) pay or accrue any fees to a non-resident person in respect of professional services rendered, wholly or partly, in Hong Kong? No Yes
 If yes, please state the full amount of fees paid or accrued in respect of professional services rendered. \$
 If you had more than 1 business transacted for / with non-resident persons, please report on a separate sheet.

Section 6 DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE AND/OR 20AF OF THE INLAND REVENUE ORDINANCE

Name and address of the non-resident person(s) and special purpose vehicle (if applicable)
 Total amount of deemed assessable profits for the year computed in accordance with Schedule 15 and/or Schedule 15A of the Inland Revenue Ordinance \$
 (Please attach a computation showing how the total amount of deemed assessable profits is calculated.)

Date **22-05-2016** Name **LEE TAI FU** Signature 

4/2015 (E A)

Please fill in Your File No. and Year of Assessment at the top.

Remember to sign here

This Department will communicate with your representative regarding your tax affairs.