

**Application for Holdover of Provisional Tax**

**To: Commissioner of Inland Revenue**

File No.: \_\_\_\_\_ Date: \_\_\_\_\_

Charge No.: \_\_\_\_\_ Postal Address: \_\_\_\_\_

Due Date : \_\_\_\_\_ *(To be used by IRD for future correspondence)*

Day-time Contact/ Mobile Tel. No.: \_\_\_\_\_

Please record the mobile no. as my contact number)

I apply for holdover of provisional tax for the year of assessment 2026/ 2027 on the following grounds:

— **Salaries Tax**

1. Income reduction

a. **Income received** by me from April 2026 to \_\_\_\_\_ (end of last month) \$ \_\_\_\_\_

b. **Estimated income** to be received by me from \_\_\_\_\_ (current month) to March 2027 \$ \_\_\_\_\_

**Estimated total income for the year** *(Note 1)* \$ \_\_\_\_\_

c. Reasons for reduction : Unemployed / retired / salary reduction / others (please specify \_\_\_\_\_) \*

2. I became entitled to Married Person's Allowance as I was married on \_\_\_\_\_ **and my spouse has no income chargeable to tax during the year.** Name and Hong Kong Identity Card Number of spouse : \_\_\_\_\_.

3. I became entitled to allowance(s) for the following dependant(s). I understand that no other person(s) has/ have claimed dependent allowance(s) in their respect.

**Child / Dependent Brother or Dependent Sister Allowance**

Name	Date of Birth	Relationship

**Dependent Parent / Grandparent Allowance**

	Name	Date of Birth	Hong Kong Identity Card Number
Residing with me			
NOT residing with me			

4. I became entitled to Disabled Dependant Allowance in respect of the dependant who is eligible to claim an allowance under the Government's Disability Allowance Scheme during the year –

Name of dependant: \_\_\_\_\_ Relationship: Spouse / Child / Parent / Grandparent / Brother / Sister\*

5. I became entitled to Personal Disability Allowance as I am eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.

6. I became entitled to deduction of Elderly Residential Care Expenses –

a. Name of parent / grandparent : \_\_\_\_\_

b. Hong Kong Identity Card Number of parent / grandparent : \_\_\_\_\_

c. Estimated elderly residential care expenses for the parent / grandparent for the year : \$ \_\_\_\_\_

7. I should be allowed deduction of Qualifying Premiums paid in respect of myself /my relatives under the Voluntary Health Insurance Scheme Policy. Details are as follows:

Name	Hong Kong Identity Card Number	Date of birth	Self / Relationship between self and specified relative(s)	Amount of premiums (HKD)
				\$
				\$

Total amount of Premiums paid: \$ \_\_\_\_\_

8. I should be allowed deduction of Qualifying Annuity Premiums paid (Myself is the annuitant): \$ \_\_\_\_\_
9. I should be allowed deduction of Qualifying Annuity Premiums paid (My spouse is the annuitant): \$ \_\_\_\_\_
10. I should be allowed Tax Deductible MPF Voluntary Contributions: \$ \_\_\_\_\_
11. I should be allowed (or further allowed) deduction of Home Loan Interest / Domestic Rents. Details are as follows:

**Location of the residence:** \_\_\_\_\_

**(a) Home Loan Interest (“HLI”)**

- (i) Period during which I reside in the above residence: \_\_\_\_\_
- (ii) Estimated amount of HLI payments for the year: My share<sup>#</sup> \$ \_\_\_\_\_ My spouse’s share<sup># (Note 3)</sup> \$ \_\_\_\_\_
- (iii) I and/or\* my spouse<sup>(Note 3)</sup> reside with the child who was born on or after 25 October 2023<sup>(Note 2)</sup>  
and elect to use additional deduction ceilings. Yes
- (iv) I am nominated by my spouse to claim his/ her share of home loan interest<sup>(Note 3)</sup> Yes
- # Share of home loan interest is computed based on the share of ownership

**(b) Domestic Rents (“DR”) (Married couple should lodge separate claims by Form IR1121)**

- (i) Period covering by the qualifying tenancy(ies): \_\_\_\_\_
- (ii) Number of contracting tenant(s) in the tenancy agreement: \_\_\_\_\_
- (iii) Who is the (or one of the) contracting tenant(s): Myself  My spouse
- (iv) Estimated amount of DR payments for the year: Total \$ \_\_\_\_\_ My claimed share \$ \_\_\_\_\_
- (v) I and/or\* my spouse reside with the child who was born on or after 25 October 2023<sup>(Note 2)</sup>  
and elect to use additional deduction ceilings<sup>(Note 4)</sup>. Yes

**I confirm the allowance(s) or deduction(s) claimed in items 2 to 11 has/ have met the conditions provided in the Inland Revenue Ordinance.** (For details, please see: [www.ird.gov.hk/eng/pdf/pam40e.pdf](http://www.ird.gov.hk/eng/pdf/pam40e.pdf))

**Property Tax**<sup>(Note 1)</sup>

- My property below has been (or will be) sold / vacant / self-occupied / let at a reduced rent\* .  
The rental income from 1 April 2026 to 31 March 2027 is estimated to be \$ \_\_\_\_\_  
Location of Property: \_\_\_\_\_

**Profits Tax**<sup>(Note 1)</sup>

- My business (Business Registration No.: \_\_\_\_\_ ) has ceased/ will cease\* on \_\_\_\_\_  
/ operated at a reduced profits\* during the year. The estimated profits for the year is \$ \_\_\_\_\_  
(Please attach copies of certified accounts and tax computation for the year.)

**Supplementary information (e.g Apply holdover on other grounds or reasons for late application):**

- Note 1 :** Except for cessation of employment, business or property ownership during the year, the estimated assessable income / profits / rental income must be less than 90% of that previously assessed (i.e. less than \$90 if the amount previously assessed is \$100).
- Note 2 :** If you have not yet provided the relevant child’s particulars in your Tax Return - Individuals, please provide the child’s name and date of birth in the “Supplementary information” box.
- Note 3 :** For HLI nomination cases, the spouse must sign on this form to indicate his/ her nomination (if applicable).
- Note 4 :** Married couple may allocate the amounts of DR themselves. If you are married, your spouse should sign on this form to indicate he/she has no objection to the allocation. If you wish to utilize the share of additional deduction ceiling entitled by your spouse, he/she should sign on this form to indicate his/her election to use additional deduction ceiling.

**The Applicant’s spouse:**

- \* nominate the Applicant to claim his/her share of HLI
- \* elect to use additional deduction ceilings for HLI/ DR.
- \* have no objection to the Applicant’s DR claim.

Signature of Applicant: \_\_\_\_\_  
Name of Applicant: \_\_\_\_\_

Signature of the Applicant’s spouse : \_\_\_\_\_  
Name of the Applicant’s spouse: \_\_\_\_\_

\* Please delete where inappropriate  Please tick “✓” the appropriate box