

T. K. LO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Tel: (852) 2544 2323 Fax: (852) 2543 9762



致各客戶：

報稅表格

有限公司或合夥經營業務

稅務局已於2018年4月寄出2017/18年度利得稅報稅表格給各有限公司及合夥經營業務(未到期覆核的業務除外)。請於收到後轉交本事務所，代為申請延期如下：

年結日期

在 2017 年 4 月 1 日 至 2017 年 11 月 30 日 內
在 2017 年 12 月 1 日 至 2017 年 12 月 31 日 內
在 2018 年 1 月 1 日 至 2018 年 3 月 31 日 內

可延期至

不可延期 (即：1 個月內到期)
2018 年 8 月 15 日
2018 年 11 月 15 日

獨資經營業務

個別人士報稅表將於2018年5月2日寄出給各獨資經營業務的東主，請收到後送交本事務所辦理申請延期至 2018年10月2日的手續。

於年中發出的報稅表格

除上述兩類報稅表格外，稅務局可能於年中寄出其它的報稅表格，一般都只有1個月的呈報限期。

罰則

對逾期或超過延展期限呈交報稅表格的人士，稅務局是會進行估計的評稅或徵收罰款。如沒有收到報稅表格，每位應課稅的人士是有責任在該課稅年度的評稅基期結束後4個月內通知稅務局。否則，稅務局亦可採取處罰行動。因此，為確保有充足時間替貴 客戶提供服務，請盡早把帳目完成。

盧子葵會計師事務所

2018年4月10日

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10 April 2018

Dear Clients

TAX RETURN

Limited Company and Partnership Business

Profits Tax Return for Final Assessment 2017/18 was issued to Limited Company and Partnership Business in April 2018 by Inland Revenue Department (IRD) except for the business not due for review. Please forward it to us to apply for an extension of the due date on your behalf as follows:

Year-end falls within

1 April 2017 - 30 November 2017
1 December 2017 - 31 December 2017
1 January 2018 - 31 March 2018

Extended Due Date

No extension (i.e. due within 1 month)
15 August 2018
15 November 2018

Sole Proprietorship Business

Individuals Tax Return will be issued to Sole Proprietorship Business on 2 May 2018. Please forward it to us to handle the application for extension to **2 October 2018**.

Tax Returns Issued During the Year

Other than the above-mentioned two tax returns, IRD may issue other tax returns during the year. They usually have to be replied within one month.

Penalty

If Tax Return is not lodged by the due date or the extended due date, IRD will issue estimated assessments or commence penalty proceedings. Every person chargeable to tax has obligation to inform IRD within 4 months after the end of the basis period for the year of assessment concerned, if no Tax Return is received. Otherwise, IRD may also institute penalty action. Therefore, please complete your books of account as soon as possible to ensure that we shall have sufficient time to perform our services.

Yours faithfully

T. K. Lo & Company