

致各客戶：

## **報稅表**

### **法團或合夥業務**

稅務局已於2019年4月寄出2018/19年度利得稅報稅表給各法團及合夥業務(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 2018 年 4 月 1 日至 2018 年 11 月 30 日內  
在 2018 年 12 月 1 日至 2018 年 12 月 31 日內  
在 2019 年 1 月 1 日至 2019 年 3 月 31 日內

#### **可延期至**

不可延期 (即：1 個月內到期)  
2019 年 8 月 15 日  
2019 年 11 月 15 日

### **獨資經營業務**

稅務局將於2019年5月2日寄出2018/19年度個別人士報稅表。各獨資經營業務的東主請於收到後轉交本事務所辦理申請延期至2019年10月2日。

### **於年中發出的報稅表**

除上述報稅表外，稅務局可能於年中寄出其它報稅表，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的人士，稅務局是會發出估計評稅或進行處罰程序。如沒有收到報稅表，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個月內通知稅務局其本人須課稅。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  
2019年4月4日

# T. K. LO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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4 April 2019

Dear Clients

## TAX RETURN

### Corporation and Partnership Business

2018/19 Profits Tax Returns were issued by the Inland Revenue Department (IRD) to Corporation and Partnership Business in April 2019 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 2018	-	30 November 2018
1 December 2018	-	31 December 2018
1 January 2019	-	31 March 2019

#### Extended Due Date

No extension (i.e. due within 1 month)
15 August 2019
15 November 2019

### Sole Proprietorship Business

2018/19 Individuals Tax Returns will be issued by the IRD on 2 May 2019. Please forward it to us to handle the application for extension to **2 October 2019** for those involving Sole Proprietorship Business.

### Tax Returns Issued During the Year

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

### Penalty

If Tax Returns are not lodged by the due date or the extended due date, estimated assessments will be issued or penalty proceedings will be instituted by the IRD. Every person chargeable to tax has obligation to notify the IRD the chargeability to tax within 4 months after the end of the basis period for the year of assessment concerned, if no Tax Return is received. Otherwise, the 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*