

T. K. LO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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



致各客戶：

報稅表

法團或合夥業務

稅務局將於2021年4月初寄出2020/21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)。請於收到報稅表後轉交本事務所，代為申請延期如下：

年結日期	可延期至
在2020年4月1日 至 2020年11月30日內	2021年5月31日
在2020年12月1日 至 2020年12月31日內	2021年8月16日
在2021年1月1日 至 2021年3月31日內	2021年11月15日

獨資經營業務

稅務局將於2021年5月3日寄出2020/21年度個別人士報稅表。各獨資經營業務的東主請於收到報稅表後轉交本事務所辦理申請延期至2021年10月4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

2021年4月8日

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8 April 2021

Dear Clients

TAX RETURN

Corporation and Partnership Business

2020/21 Profits Tax Returns will be issued by the Inland Revenue Department (IRD) to Corporation and Partnership Business in early April 2021 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		Extended Due Date	
1 April 2020	-	30 November 2020	31 May 2021
1 December 2020	-	31 December 2020	16 August 2021
1 January 2021	-	31 March 2021	15 November 2021

Sole Proprietorship Business

2020/21 Individuals Tax Returns will be issued by the IRD on 3 May 2021. Please forward it to us to handle the application for extension to **4 October 2021** 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