

## INLAND REVENUE ORDINANCE (Chapter 112)

(Notice under sections 51AA(5) and (6))

In exercise of the powers conferred on me under sections 51AA(2) and 51AA(6) of the Inland Revenue Ordinance, Chapter 112 (the Ordinance), I hereby specify that with effect from 1 April 2009:—

in the cases set out in Schedule 1, a return may, subject to the requirements specified in paragraphs (a) and (b) of Schedule 2, be furnished in the form of an electronic record using GovHK under section 51AA(2)(a) of the Ordinance.

The following term used in this Notice shall have the meanings as stipulated below:—

**GovHK** The information system designated and used by Government for providing specified public services or information online to, and receive electronic information from, members of the community through the internet and other electronic means.

## Schedule 1

(a) Tax Return—Individuals, where:—

- (i) the return is for the year of assessment 2006/07, 2007/08 or 2008/09;
- (ii) the individual does not claim tax exemption in respect of part or all of his/her income under salaries tax;
- (iii) the individual does not own any sole proprietorship business with gross annual income of more than \$500,000 for that year of assessment. Gross income means all types of business income including ordinary business income, proceeds from sale of capital assets and other non-taxable receipts whether or not derived from the principal activities;
- (iv) the individual does not have any deemed assessable profits pursuant to section 20AE of the Ordinance for that year of assessment; and
- (v) the individual has not obtained an advance ruling on any of his/her tax matter in relation to that year of assessment.

(b) Property Tax Return—Property Jointly Owned or Co-owned by Individuals, where:—

- (i) the return is for the year of assessment 2008/09; and
- (ii) the property is jointly owned or co-owned by two persons only.

## Schedule 2

- (a) The manner of generating or sending the electronic record shall comply with the requirements specified in GovHK.
- (b) The digital signature or password shall be affixed to or included with the return as provided in GovHK.

All previous specifications made pursuant to sections 51AA(5) and (6) of the Inland Revenue Ordinance, Chapter 112 shall cease to be in force immediately before this specification takes effect.

11 February 2009

LAU MAK Yee-ming, Alice *Commissioner of Inland Revenue*