

# 恆昌電子（深圳）有限公司

深圳鹽田區沙頭角恩上路 84 號 20 小區 1 棟 C-207

Tel : (852) 3618-7808 Tel: 86755-2535-3546 Fax : (852) 8169-2860

Websites: [www.vcec.com](http://www.vcec.com) & [www.vcec.net](http://www.vcec.net) Email: [vcec\\_lzm@yahoo.com.hk](mailto:vcec_lzm@yahoo.com.hk)

稅務局第二科  
評稅主任鍾美恩

Tel : 2594 2629  
Fax: 2519 6865

有關貴署檔案號：6K1-Z9090445(N)。

有關林恒傑本案是否該交物業稅或個人入息稅的問題，今收到來信，信中認為貴局未有本人作為林恒傑稅務代表記錄，信中且認為本人“信件上並沒有寫出你為上述人士的稅務代表”，即貴主任認為本人于2013年6月27日給於陳思琪小姐信中的附件授權書中沒消楚寫明本人可為稅務代表，但，陳思琪小姐已在電話中清楚認可本人可為該物業業權事務申延的稅務代表、只要本授權人補傳林恒傑身份證以確認可否奈入個人入息稅，本人也於2013年10月07日傳真林恒傑身份證，見附件1.！

另見附件2.的印花稅署2012年7月25日回信，貴局不早有本人作為林恒傑稅務代表傳真記錄嗎？不要廢話連篇了，有回信學學印花稅署傳真即可！

上述顯示貴第二科評稅主任今次來信中貴局沒有本人作為林恒傑稅務代表記錄不實，也因此，來信中要林恒傑從新授權令貴局好下台已沒必要！ 另請放聰明點立即為附件3.林恒傑早在2013年4月23日已寄交貴局的11/12稅單評稅！

本人也於2014年2月19日去電Tel:2594-2365，有一自稱蔡女士立即說：“我已叫佢哋唔好再寄了！”，面對本人憤怒的指責，她吞吐地指授權書沒有明確寫明可為稅務代表！本人因一時沒授權書在手，於第二天又回電蔡小姐告知該授權書已清楚表明本人將永遠全權處理該物業之租務、銀行借貸或業權買賣契，包括收取租金、轉讓金或相應業權事務申延可能須出席法庭訴訟之全權代表呈述權！她啞口無言！但今天你的來信故伎重施，難道貴署本檔案之稅務不包括由該“相應業權事務申延”？！

明顯的，林恒傑有權選將物業稅奈入個人入息稅，但你別有用心地一而再再而三地直接向我兒子發出物業稅單、好讓在新加坡一堆混蛋特工專為隱瞞本人拯救中港SARS國難的醫學發明企圖謀殺本人、破壞家庭外近期還派專人幹盡圍堵恐嚇、進而施用美人計之能事並教唆我兒子偷賣、賤賣本案物業回新加坡買樓以迎得美人歸！其目的志打擊本人並令我的後人當眾出醜後成廢人、小狗一樣從今不能抬頭社會導致一旦本人被謀殺後沒人可為我申冤！因你擅用公權力再三地直接向我兒子發出物業稅單只為混蛋特工製造教唆藉口，即詐化我兒：“...你父親又不幫你交物業稅，將來回香港會做牢的還不偷買那層樓！”，好在被本公及早揭穿，我兒子目前也還沒蠢到如此地步！

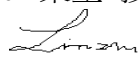
上述可見，你或許有人在後教唆你扮文盲企圖扭曲授權書並擅用公權力不惜違規違法也要如此卑鄙無恥地破壞本發明人家庭、盲從為隱瞞本醫學發明的流氓政權集團效力，你是主謀還是幫兇你總須在30天之內交代清楚教唆者詳情，否則，追究貴局長罪責勢已不可待，請轉此信給貴局長，否則，鍾美恩這臭名將登入這醫學史冊上隱瞞醫學發明謀害本發明人的第五類反人類文明戰犯並有一天將提交給因隱瞞“洗肺”醫療法的本港死者家屬處置不再另行通知，其後果從[www.ycec.com/HK/war-felon.htm](http://www.ycec.com/HK/war-felon.htm) 略可借鑒儘管該網頁整理中！

謹此！

2014年3月14日

新威園 e601 業主 授權代表

Fax: 2519 6865 pm5:45

林哲民 

2127-4694 pm19:38:40 ok

# 恆昌電子（深圳）有限公司

附件 1.

深圳鹽田區沙頭角恩上路 84 號 20 小區 1 棟 C-207

Tel : (852) 3618-7808 Tel: 86755-2535-3546 Fax : (852) 8169-2860

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稅務局  
田土稅務官  
陳思琪小姐：

Tel : 2594 2365  
Fax : 2519 6865

有關貴署檔案號：6K1-Z9090445(S6)。

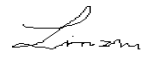
多謝收到閣下於2013年9月16日寄出的信件，現將林恒杰身份證顯示如下：



如傳真若有不清楚，請來電Tel : 3618-7808通知重傳即可。

謹此！

2013年10月07日

新威園 e601 業主  
林恒杰  
授權代表  
林哲民 

Fax: 2519 6865

HKBN EsendFax Service

SUCCESSFUL Transmission Confirmation

( Ref. No.: 131008.df02\_1340887 )

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To : lzmyc@singnet.com.sg  
Subject :  
HK Send-In Date : Tue Oct 08 12:39:10 2013  
HK Report Date : Tue Oct 08 12:40:22 2013  
Status Phone No Send-In Send-Out Page Fax Duration  
-----  
OK 85225196865 12:39:10 12:39:13(Tue) 1 page(s) 68 sec



稅務局  
香港灣仔告士打道5號  
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,  
5 GLOUCESTER ROAD, WAN CHAI,  
HONG KONG.

附件 2.

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—  
COMMISSIONER OF INLAND REVENUE,  
G.P.O. BOX 132, HONG KONG.

檔案號碼：

File No.:

SDO 3-12-037555-0-0-1

中國深圳沙頭角  
恩上路84號  
20區1棟C-207  
林哲民先生

電話：

Tel. No.: 2594 3287

傳真：

Fax No.: 2519 9025

電郵：

E-mail:

發出日期：

Date of Issue:

25 JUL 2012

傳真(8169 2860)及郵寄

林先生：

關於：英皇道989號新威園E601室

謝謝你於2012年4月7日的來信。

在本個案中，賣方蔡鴻珠（蔡女士）與買方林恆傑（林先生）就轉售上述物業於2010年2月16日訂立買賣合約（第一份協議），其後你代表蔡女士與林先生在2011年4月11日簽立另一份買賣備忘錄（第二份協議）及樓契（該樓契），完成上述物業交易。有關文書內列明的代價為\$2,000,000（該代價）。

本署已接納以2010年2月16日作為物業估值日期，並修訂該代價為合理價值，因此不會向買賣各方徵收補加印花稅。

本署先前已向你解釋，與住宅物業有關的買賣協議的加蓋印花期限為簽立該協議後30天〔《印花稅條例》（「該條例」）附表1第1(1A)類(B)項〕。如相同的買賣各方以相同條款簽立兩份買賣協議，而該兩份協議的日期相距逾14天，第一份協議須於其簽立後30天內加蓋從價印花稅。在第一份協議加蓋適當印花後，第二份協議則須予徵收定額印花稅100元〔該條例附表1第1(1A)類註3(b)〕。該條例另有規定，如一份住宅物業的售賣轉易契（即樓契）是「依循」一份已加蓋印花的可予徵收印花稅買賣協議而簽立，該份樓契須另予徵收定額印花稅100元〔該條例第29D(2)(a)條〕。基於有關條例，上述已簽立的文書應繳付的印花稅稅款分別如下：

相關文件

第一份協議

第二份協議

該樓契

應繳付的印花稅稅款

從價印花稅100元

定額印花稅100元

定額印花稅100元

紀錄顯示，你的代表李家駒律師事務所在2011年5月17日就第二份協議及該樓契向本署申請加蓋印花，並繳付了從價印花稅及定額印花稅各100元。由於第一份協議在2010年2月16日簽立，因此從價印花稅須在該協議簽立後的30天

IR 678(1) (7/2010)

你提供的資料將用作稅務用途。本局亦可能會把部分資料交給依法例獲授权的其他人。除个人资料外，第17(1)條另有訂明的情況下，如有權要求查閱或更正個人資料，有關要求應向該機主任提出。  
The Department will use the information provided by you for tax purposes and may give some of this information to other parties authorized by law to receive it. Subject to the provisions of section 17(1) of the Personal Data (Privacy) Ordinance, if you wish to request access to or correction of your personal data, any such request should be addressed to the appropriate officer of the relevant authority.

P.001

TO 81692860

FROM

24-JUL-2012 16:03

內（即2010年3月18日或之前）繳付。根據該條例第9(1)(c)條規定，如一份須課印花稅的買賣協議，沒有在指定加蓋印花的期限前或之內加蓋印花，而逾期的時間超過2個月，須徵收的罰款為該印花稅款額的10倍。因此，本署須就逾期加蓋印花稅的文書加徵以下罰款：


<u>相關文書</u>	<u>加蓋期限</u>	<u>本署收訖 稅款日期</u>	<u>逾期加蓋 印花時間</u>	<u>罰款款額</u>
第一份協議 (加蓋從價印花稅100元)	2010年3月18日	2011年5月20日	超過2個月	1,000元
第二份協議 (加蓋定額印花稅100元)	2011年5月21日	尚未收訖	超過2個月	1,000元

經考慮有關情況後，本署已於2012年3月2日的信內同意減免部份罰款。請於本函發出日期起計21天內繳付下列印花稅及罰款:-

<u>相關文書</u>	<u>未繳印花稅</u>	<u>應繳罰款</u>
第一份協議	---	500元
第二份協議	定額印花稅100元	500元

如有任何問題，請致電2594 3287與本人聯絡。

印花稅署署長  
(趙敏芝 代行)





INLAND REVENUE DEPARTMENT  
TAX RETURN — INDIVIDUALS  
YEAR OF ASSESSMENT 2011/12

Quote the file no. below in any communication

FILE NO. 6X2- Z9090445(N) A

附件 3.

6X2



4 4 5 TIN 稅務編號: 686 877 6216

To LIN, HENG JIE  
FLAT/RM E1 6/F  
989 KING'S ROAD  
HK

Revenue Tower,  
5 Gloucester Road,  
Wan Chai, Hong Kong.

G.P.O. Box 132,  
Hong Kong.

Web site: www.ird.gov.hk

Tel. No.:

187 8022

0

As required by the Inland Revenue Ordinance, please complete and SIGN this return and submit it to the Department WITHIN 1 MONTH from the date of this Notice. If you were the sole proprietor of any unincorporated business(es) during the year, please submit it WITHIN 3 MONTHS from the date of this Notice. Submission by facsimile is not acceptable. A Guide to Tax Return - Individuals is enclosed. Please read and follow it carefully in completing this return. Where required, the relevant sections of the Appendix should also be completed and submitted together with this return. IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET. If the criteria specified by the Commissioner are met, you may choose to submit the return in the form of an electronic record using GovHK. For details of the criteria and the extension allowed to such means of filing, visit www.gov.hk/etax.

LI YIU-KUEN, THOMAS

Assistant Commissioner

Date: 14 SEP 2012

PART 1 PERSONAL PARTICULARS (Please use BLOCK LETTERS)

(1) Name in English (Surname First) (State Mr / Mrs / Ms / Miss) Name in Chinese Hong Kong Identity Card No. #

SELF Lin Heng Jie 林恒杰 29090445 1

SPOUSE / / / ( ) 2

(2) Day-time contact tel. no. Mobile phone no. # If not a Hong Kong Identity Card holder, state below the nationality and passport number.

65-63533647 65-83058786 SELF: SPOUSE:

(3) New Postal Address (Complete ONLY if different from that printed above) 10 Ava Road, Ava Tower #1907

New Residential Address (Write 'As Above' if same as the New Postal Address as stated above)

(4) Change of Marital Status (Complete ONLY if you have not informed the Department of the change of Marital Status before)

Effective date of change [ day / month / year ] ( Enter '2' if Married, '3' if Living Apart, '4' if Divorced or '5' if Widowed )

PART 2 NOTIFICATION ('✓' in box if 'Yes', leave blank if 'No'.)

(1) I have appointed an authorized representative. (If yes, please also complete Section 1 of the Appendix) Yes 3

(2) I have obtained an advance ruling relating to this year of assessment. (If yes, please provide details of the relevant ruling on a separate sheet) Yes 4

(3) I wish to claim relief under Comprehensive Double Taxation Arrangement(s). (If yes, please also complete Section 3 of the Appendix) Yes 5

(4) I wish to receive CHINESE version of tax return (BIR60) in future. Yes 6

PART 3 PROPERTY TAX Did you have any SOLELY-OWNED properties which were let during the year? ('✓' in the appropriate box)

No  → Go to Part 4 Yes  → Complete this part as appropriate and boxes 7, 8 and 9

Details of properties SOLELY OWNED by me and LET during the year (Do not include details of partly-owned properties):

	Property 1	Property 2	EXCLUDE CENTS WHEN STATING AMOUNTS.
(1) Location	葵涌 989 E101		Total number of properties LET
(2) Period of letting	2011.4.20-6.30; 10.18-12.17		1 7
(3) Gross rental income	\$ 47,433.-	\$	
(4) Deductions:			Total amount of rates paid by me and irrecoverable rent for ALL properties let
Rates paid by me	\$ 管理費 6,600.-	\$	\$ 6,600 8
Irrecoverable rent	\$	\$	Total assessable value of ALL properties let
(5) Assessable value (i.e. item (3) minus item (4))	\$ 40,843.-	\$	\$ 40,843 9

FOR OFFICIAL USE ONLY

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1			AN	12	ST DON	15	ERCE	18	HLI-N	21
PR 000										

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

**PART 4 SALARIES TAX** Did you have any income chargeable to Salaries Tax during the year? ('✓' in the appropriate boxes in this part)

No  → Go to Part 5 Yes  → Complete this part as appropriate. Box 22 must be completed.

**4.1 INCOME** accrued to me during the year (Exclude amount reported in Part 4.2)

Table with 4 columns: Name of employer, Capacity employed, Period, Total amount (\$). Includes a row for Pension.

Grand total (The income items in boxes 23, 24 and 25 below have been included) → \$ 22

(i) share option gain

(ii) lump sum payments (received on retirement / termination of employment contracts, deferred pay or arrears of pay.)

(iii) commission income

\$ 23 \$ 24 \$ 25

(2) Amount to be excluded from the grand total by reason of relating back of the amount in box 24 and / or exemption of income \$ 26

(Must also complete Section(s) 2, 3 and / or 4 of the Appendix if the above item (2) is applicable.)

(3) I received income from an overseas company for my employment or services rendered in Hong Kong. No  Yes  27

(4) My employer(s) paid Salaries Tax for me. No  Yes  28

**4.2 PLACE OF RESIDENCE PROVIDED** by each employer or associated corporation during the year

Table with 5 columns: Address, Nature (e.g. house, flat, serviced apartment, no. of rooms in hotel, etc.), Period provided, Name of my EMPLOYER or ASSOCIATED CORPORATION providing residence, Rateable value, if elected (\$). Includes sub-headers for rent paid and refunded.

Total value of ALL places of residence provided \$ 29

**4.3 DEDUCTIONS** (Documentary evidence need NOT be submitted but should be retained for future examination.)

(1) Outgoings and expenses Particulars  \$ 30

(2) Expenses of self-education paid for prescribed courses / examination fees paid to specified education providers or associations \$ 31

(3) Approved charitable donations \$ 32

(4) Mandatory contributions to recognized retirement schemes in the capacity of an employee \$ 33

**4.4 ELECTION FOR JOINT ASSESSMENT** You and your spouse may elect for joint assessment if both of you have income assessable to Salaries Tax and either of your income (after deductions) is less than your individual allowances.

I and my spouse wish to elect for joint assessment under Salaries Tax if it would reduce our aggregate Salaries Tax liability. Yes  34

**PART 5 PROFITS TAX** Did you have any sole proprietorship businesses (with / without business activities) during the year?

(✓' in the appropriate boxes in this part) No  → Go to Part 6 Yes  → Complete items (1) to (10) in respect of each business. If any item is not applicable, state '0'. Complete Part 5A if applicable.

Details of sole proprietorship businesses owned by me during the year:

(1) Name of business (1)  (2)

(2) Business Registration Number 35 43

(3) Gross income (including turnover and other income) \$ 36 \$ 44

If gross income is over \$2,000,000, attach financial statements / accounts and supporting schedules of analysis.

(4) Turnover \$ 37 \$ 45

(5) Gross profit / (loss) Insert 'X' if (loss) \$ 38 \$ 46

(6) Net profit / (loss) per accounts \$ 39 \$ 47

(7) Assessable profits / (Adjusted losses) before charitable donations \$ 40 \$ 48

(8) Approved charitable donations \$ 41 \$ 49

(9) Mandatory contributions to Mandatory Provident Fund Scheme in the capacity of a self-employed person [already deducted from assessable profits / (adjusted losses) in item (7) above] \$ 42 \$ 50

(10) Had transactions for / with non-resident persons. Yes  42a Yes  50a (If yes, '✓' the box and also complete Section 5 of the Appendix)

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

**PART 5A DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE OF THE INLAND REVENUE ORDINANCE**

During the year, I had deemed assessable profits under section 20AE  
(If yes, '✓' the box and also complete Section 6 of the Appendix)

Yes 50b

**PART 6 PERSONAL ASSESSMENT** Do you wish to elect for Personal Assessment? ('✓' in the appropriate boxes in this part)

No  → Go to remaining Parts of this return Yes  → Complete this part as appropriate. Item (1) must be completed.

(If you and / or your spouse had income chargeable to Property Tax and / or Profits Tax, election for Personal Assessment may reduce your tax liability. Do not complete this part if you and your spouse had income chargeable to Salaries Tax only.)

- (1) I am / I and my spouse are eligible and wish to elect for Personal Assessment if it would reduce my / our tax liability. No  Yes  51
- (2) My spouse had income assessable under the Inland Revenue Ordinance during the year. No  Yes  52
- (3) Number of partnership business(es) of which I was a partner during the year  53
- (4) Number of properties **PARTLY OWNED** by me and **LET** during the year  53
- (5) Approved charitable donations **NOT** claimed under Parts 4 and 5 \$  54

**PART 7 DEDUCTION FOR INTEREST PAYMENTS** If you wish to claim deduction for interest payments, you must complete Part 7.1 and other parts as appropriate. Please also '✓' in the appropriate boxes in this part.  
(This part is applicable if you had income chargeable to Salaries Tax during the year or if you elect for Personal Assessment.)

**7.1 DETAILS OF THE PROPERTIES - CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS** in Parts 7.2 and 7.3 below

	Property 1	Property 2	Property 3
(1) Location of property in respect of which deduction for interest payments is claimed	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) A loan has been obtained for acquiring the property and secured by a mortgage or charge.	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
(3) A re-mortgaged loan is involved. (If yes, must also complete Part 7.4 below)	Yes <input type="checkbox"/> 55	Yes <input type="checkbox"/> 63	Yes <input type="checkbox"/> 71
(4) My share of ownership (%)	<input type="text"/> (%) 56	<input type="text"/> (%) 64	<input type="text"/> (%) 72

**7.2 CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS TO PRODUCE RENTAL INCOME FROM PROPERTIES**  
Applicable if Personal Assessment is elected in Part 6.

My share of interest payments to produce the rental income \$  57 \$  65 \$  73

**7.3 CLAIM FOR DEDUCTION FOR HOME LOAN INTEREST** Applicable if the property was used as your own residence.

(1) (i) Total home loan interest payments	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(ii) My share of home loan interest payments	\$ <input type="text"/> 58	\$ <input type="text"/> 66	\$ <input type="text"/> 74
(2) <b>SPOUSE NOMINATION</b> Applicable if your spouse had no chargeable income (Must also complete Part 8.1 if this item is applicable.)			
(i) I am nominated by my spouse to claim deduction for home loan interest paid by him / her.	Yes <input type="checkbox"/> 59	Yes <input type="checkbox"/> 67	Yes <input type="checkbox"/> 75
(ii) My spouse's share of ownership (%)	<input type="text"/> (%) 60	<input type="text"/> (%) 68	<input type="text"/> (%) 76
(iii) My spouse's share of home loan interest payments	\$ <input type="text"/> 61	\$ <input type="text"/> 69	\$ <input type="text"/> 77
(3) The property was occupied as my residence for the <b>FULL YEAR</b> .	Yes <input type="checkbox"/> 62	Yes <input type="checkbox"/> 70	Yes <input type="checkbox"/> 78

**7.4 INTEREST PAYMENTS INVOLVING RE-MORTGAGED LOAN**

(1) Name of lending institution for the re-mortgaged loan	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Amount of the re-mortgaged loan	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(3) Interest paid for the re-mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(4) Period covered by the interest in item (3) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>
(5) Date of redemption of the previous mortgaged loan	Day / Month / Year <input type="text"/>	Day / Month / Year <input type="text"/>	Day / Month / Year <input type="text"/>
(6) Balance of the previous mortgaged loan redeemed	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(7) Interest paid for the previous mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(8) Period covered by the interest in item (7) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

**PART 8 ALLOWANCES AND ELDERLY RESIDENTIAL CARE EXPENSES** (✓ in the appropriate boxes in this part)

This part is applicable only if you had income chargeable to Salaries Tax during the year or if you elect for Personal Assessment.

**8.1 MARRIED PERSON'S ALLOWANCE** Applicable only if you were married for all or part of the year.

- (1) My spouse had income chargeable to Salaries Tax during the year.  Yes  No 79
- (2) I was living apart from my spouse who did not have any income chargeable to Salaries Tax during the year.  Yes 80  
I have paid maintenance fees of \$  for his / her support during the year.
- (3) I wish to claim disabled dependant allowance in respect of my spouse who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.  Yes 81

**8.2 CHILD ALLOWANCE AND DEPENDENT BROTHER OR DEPENDENT SISTER ALLOWANCE**

For married taxpayers, all child allowances are to be claimed by the nominated spouse.

	First	Second	Third
(1) Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Relationship (Enter '1' for child; or '2' for your brother / sister; or '3' for your spouse's brother / sister)	82	86	90
(3) Date of birth	83	87	91
	Day Month Year	Day Month Year	Day Month Year
(4) Enter '1' if age of or over 18 but under 25 and receiving full time education during the year; or '2' if age of or over 18 and incapacitated for work with disability during the year.	84	88	92
(5) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.	Yes 85	Yes 89	Yes 93
(6) Particulars of the parents of the dependent brother / sister:			
Name <input type="text"/> Father of the dependent brother / sister	Hong Kong Identity Card Number <input type="text"/>		( ) 94
Name <input type="text"/> Mother of the dependent brother / sister	Hong Kong Identity Card Number <input type="text"/>		( ) 95

**8.3 SINGLE PARENT ALLOWANCE** Applicable only if throughout the year you were single, divorced, widowed or married but living apart from your spouse.

I had the sole or predominant care of my child / children mentioned in Part 8.2 above during the year. 96  
(Enter '1' for full year; or '2' for part of a year)

**8.4 DEPENDENT PARENT AND DEPENDENT GRANDPARENT ALLOWANCE AND ELDERLY RESIDENTIAL CARE EXPENSES**

	Dependant 1	Dependant 2	Dependant 3
(1) Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Hong Kong Identity Card Number	( ) 97	( ) 104	( ) 111
(3) Date of birth (enter month and year only)	98	105	112
	Month Year	Month Year	Month Year
(4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent)	99	106	113
<b>Must complete EITHER Item (5) OR Item (6).</b>			
(5) Claim for Dependent Parent / Grandparent Allowance:			
(i) The dependant was ordinarily resident in Hong Kong during the year.	<input type="checkbox"/> No <input type="checkbox"/> Yes 99a	<input type="checkbox"/> No <input type="checkbox"/> Yes 106a	<input type="checkbox"/> No <input type="checkbox"/> Yes 113a
(ii) ♦ The dependant resided with me continuously during the year without paying full cost. (Enter '1' for full year; or '2' for at least 6 months) OR ♦ I / my spouse contributed not less than \$12,000 in money towards the dependant's maintenance during the year.	100	107	114
	Yes 101	Yes 108	Yes 115
(6) Claim for deduction for Elderly Residential Care Expenses:			
(i) Name of residential care home at which the dependant resided	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii) Residential care expenses paid by me / my spouse to the residential care home above during the year	\$ 102	\$ 109	\$ 116
(7) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.	Yes 103	Yes 110	Yes 117

**PART 9 DECLARATION**

I declare that the information given in this return, its Appendix (if applicable) and any other documents attached is true, correct and complete.

Date

Signature

LIN, HENG JIE

Spouse's Signature

**IF YOU WERE MARRIED FOR ALL OR PART OF THE YEAR AND**

(1) HAVE ELECTED FOR JOINT ASSESSMENT (in Part 4.4)/PERSONAL ASSESSMENT (in Part 6), OR

(2) HAVE BEEN NOMINATED BY YOUR SPOUSE TO CLAIM HOME LOAN INTEREST DEDUCTION (in Part 7.3),

**YOUR SPOUSE MUST SIGN HERE TO INDICATE AGREEMENT.**