稅務局
香港九龍啟德協調道5號稅務中心
香港郵政總局郵箱132號
網址 Web site : www.ird.gov.hk

INLAND REVENUE DEPARTMENT
Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
G.P.O. Box 132, Hong Kong.

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來函請敘明下述檔案號碼
IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

檔案號碼：
File No.: 27/75146734
和光數碼科技有限公司
HEGUANG DIGITAL TECHNOLOGY CO., LIMITED
ROOM 614, 6/F HANG TUNG
RESOURCES CENTRE, 18 A KUNG
NGAM ROAD SHAU KEI WAN
HK
(01)
C4

電話號碼：
Tel. No.: 2594 1174

傳真號碼：
Fax No.: 2877 1189

電郵：
E-mail: taxpf@ird.gov.hk

發出日期：
Date of Issue: 2026年7月8日 08 JUL 2026

稅單號碼：
Charge No.: 1-1727712-26-7

收款帳號：
Shroff A/C No.: 1-1727712-26-7

0001106

利得稅 PROFITS TAX
2025/26年度評稅及2026/27年度暫繳稅繳納通知書
Assessment Demanding Final Tax for 2025/26 and Notice for Payment of Provisional Tax for 2026/27

本局根據你所遞交的報稅表作出以下評稅：

	$
2025/26年度應繳稅款（見背頁的計算表）	45,831
減：2025/26年度暫繳稅實額	8,944
應繳稅餘額	36,887
加：2026/27年度暫繳稅	48,831
應繳稅總額	85,718

應繳稅總額應於2026年11月2日或之前繳付。

請使用附上的繳款單付款。

你的權利：

1. **對這評稅提出反對** — 你必須於本評稅通知書發出日期後 **1 個月內**（以本局收信日為準）以書面形式向本局提出反對，詳細列明反對理由。除非本局批准你可暫緩繳付有關稅款，否則，即使你已提出反對，也必須於繳稅限期前繳付稅款。
2. **申請暫緩繳付暫繳稅** — 倘若你想申請，你必須於 2026 年 10 月 05日或之前以書面形式向本局提出。詳情請參閱背頁。

附註：

1. 倘若你未能在指定日期或之前全數繳清稅款，本局初步會加徵不超過欠款 5% 的附加費。若在該日的六個月後稅款或初期附加費仍未全數繳清，本局會再加徵不超過總欠款數額10%的附加費。

We have assessed you based on the tax return you filed.

	$
Final tax 2025/26 assessed (see computation overleaf)	45,831
Less: Net provisional tax 2025/26 charged	8,944
Balance of tax payable	36,887
Add: Provisional tax 2026/27	48,831
Total tax payable	85,718

The total tax payable is due on 02 NOV 2026

Please refer to the attached payment voucher(s) when making payment.

Your rights:

1. **Objection -** If you wish to object to this assessment, you must give us written notice stating precisely the grounds of objection. We must receive your written objection notice **within 1 month** after the date of this notice of assessment. Even if you object, you must still pay the tax due unless we agree to hold over the tax.
2. **Holding over of provisional tax** - If you wish to apply for a holdover of provisional tax, you must do so on or before 05 OCT 2026 . Please also see overleaf.

Note:

1. If you do not fully pay the tax by the date shown, an initial surcharge of up to 5% of the amount in default will be imposed. If you do not fully pay the tax and the initial surcharge, if any, within 6 months from such date, a further surcharge of up to 10% of the total amount in default will be imposed.

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稅務局局長 陳施維
CHAN SZE-WAI, BENJAMIN
Commissioner of Inland Revenue

副本送
c.c.

貴公司參考編號 Your Ref.

利得稅計算表	PROFITS TAX COMPUTATION		2025/26年度最後評稅 (Final)	2026/27年度暫繳稅 (Provisional)
			$	$
應評稅利潤	Assessable profits		591,903	591,903
按課稅率計算的稅款	Tax on	$591,903 @ 8.25%	48,831	
		$591,903 @ 8.25%		48,831
			48,831	48,831
減：稅款寬減的上限	Less: Tax reduction, capped at		3,000	
			45,831	48,831

暫繳稅的暫緩繳付

你可以在下列情況下以書面形式申請暫緩繳付全部或部分的暫繳稅：

1) 你的 2026/27 年度應評稅利潤，少於或可能少於上年度的應評稅利潤的 90% 或本局評估金額的 90% ；
2) 在 2026/27 年度可作抵銷的虧損被遺漏或有不確之處；
3) 你已經或將會在 2026/27 年度結束前停止經營你的行業、專業或業務，而該年度的應評稅利潤，少於或可能少於上年度的應評稅利潤或本局評估的金額；或
4) 你在 2026/27 年度選擇以個人入息課稅評稅，因而可能減低你的應繳稅額。

若你在上述第 (1) 項或第 (3) 項的情況下申請暫緩繳付暫繳稅，你必須於申請書內夾附有關的證明文件，包括已簽署的帳目。在第 (1) 項情況下，你須遞交不少於 8 個月的帳目。

追收欠繳稅款

如任何稅款在指定日期仍未繳清，本局可以立即採取行動追討欠款（詳情請參閱繳款單背頁）。

保存業務紀錄

你須就每一業務備存足夠紀錄，由交易日期起計最少保存 7 年。

Holding over of provisional tax

You may apply in writing for holding over some or all of your provisional tax in the following circumstances:

1) your assessable profits for the year of assessment 2026/27 are, or are likely, to be less than 90% of the assessable profits for the previous year, or less than 90% of the estimated sum on which we charged provisional tax;
2) the amount of tax loss brought forward to year of assessment 2026/27 has been omitted or is incorrect;
3) you have ceased or will cease before the end of year of assessment 2026/27 to carry on your trade, profession, or business and the assessable profits for that year are, or are likely, to be less than the assessable profits for the previous year or less than the estimated sum on which we charged provisional tax; or
4) you have elected to be assessed under Personal Assessment for the year of assessment 2026/27 and that such Personal Assessment is likely to reduce your tax liability.

Your application under circumstances 1 and 3 must be accompanied by supporting documents, including signed management accounts. The accounts must cover a period of not less than 8 months in circumstance 1.

Recovery of unpaid taxes

If any tax that is not paid by the due date shown, we may take immediate action to recover the outstanding tax (for details, please see the back of the Payment Voucher).

Keeping Business Records

Sufficient **records** must be kept for each business and retained for at least 7 years after the date of the transaction.

稅務局
香港九龍啟德協調道 5 號稅務中心
香港九龍協調道郵政局郵箱 28282 號

INLAND REVENUE DEPARTMENT
Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
P.O. Box 28282, Concorde Road Post Office, Kowloon, Hong Kong.

網址 Web site: www.ird.gov.hk

利得稅
PROFITS TAX

和光數碼科技有限公司
HEGUANG DIGITAL TECHNOLOGY CO., LIMITED
ROOM 614, 6/F HANG TUNG
RESOURCES CENTRE, 18 A KUNG
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HK

	檔案號碼： File No. :	27/75146734
	發出日期： Date of Issue :	2026年7月8日 08 JUL 2026
	應繳稅款： Tax Due :	$85,718
(01)	繳稅日期： Due Date :	2026年11月2日 02 NOV 2026
	收款帳號： Shroff Account No. :	1-1727712-26-7

電子付款專用的收款帳號 **Shroff Account Number** for electronic payments
11727712267

繳款單
PAYMENT VOUCHER

這是你的繳款單。

This is your payment voucher.

請緊記下列事項：

Please ensure to:

親身或郵寄方式付款，必須**遞交**此繳款單。

PRESENT this voucher for payment in-person or by post.

電子方式付款，在交易時須**輸入**上列供「電子付款專用的收款帳號」。如收款帳號末端有「A」字，某些銀行的互聯網上繳費或會要求客戶一併輸入「A」字，請留意個別銀行指示。

INPUT the above "Shroff Account Number for electronic payments" when paying via electronic means. For internet payments, some banks may require input of the letter "A" if it appears at the end of the "Shroff Account Number". Please refer to the instructions of individual banks.

(3/2014)

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機印所示金額收訖
(收據須待支票兌現後才屬有效)
RECEIVED the sum imprinted as shown
(The receipt is valid only after the cheque is cleared.)

8308020100000008571800011172771226074O

"FPS" Payment

收款帳號 Shroff Account No.
1-1727712-26-7

27/75146734 85,718 02 NOV 2026

「轉數快」繳費

CRC
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