

By Hand
Private & Confidential

October 23, 2008

Our Ref.: PW/RFC/Rhodium/HK/De Saram, Joseph Shihara Rukshan/3

Mr. Joseph Shihara Rukshan De Saram
c/o Rhodium Limited
Level 25, Bank of China
1 Garden Road
Central, Hong Kong

Dear Joseph,

Hong Kong Individuals Tax Return
Year of Assessment – 2007/08

We have pleasure in enclosing your Tax Return - Individuals (Form B.I.R. 60) for the Year of Assessment 2007/08 completed based on the information supplied to us together with supporting schedule to exempt your service income under the 60 days rule. Copies of the Return, Appendix page and supporting schedule are also enclosed for your records.

Please examine the enclosures. If you are satisfied that they are in order, please sign at Declaration Part 9 on Page 4 of the Return and at the bottom of the Appendix Page to the Return where indicated before forwarding the Return to us **as soon as possible** for submission to the Inland Revenue Department (“IRD”).

The IRD has adopted a very rigid attitude towards compliance with the Return submission requirement. An estimated assessment and penalty (maximum HK\$10,000) may be issued by the IRD to a taxpayer which has failed to submit the Return by the due date. Even if the Return is filed before the issue of a penalty notice but after the due date for submission, the penalty may not be waived. The IRD may also impose additional tax up to three times of the tax undercharged as a result of the delay in submitting the Return, if no prosecution proceedings have been instituted against the taxpayer.

In order to avoid any unpleasant action that may be taken by the IRD against you, please forward the Return to us **as soon as possible** for submission to the IRD. A return envelope is enclosed for your convenience.

If you have any questions, please contact Eric Leung at 2629-3679 or myself at 2629-3813.

Yours sincerely,
For and on behalf of
Ernst & Young Tax Services Limited



Robin Choi
Senior Manager

Encl.



INLAND REVENUE DEPARTMENT
TAX RETURN — INDIVIDUALS
YEAR OF ASSESSMENT 2007/08

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

FILE NO. 6F1-ZZ8458625(N) 0A

6F1



6 2 5 TIN 稅務編號: 274 201 2089

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

To DE SARAM, JOSEPH SHIHARA
RUKSHAN
C/O RHODIUM LIMITED
LEVEL 25 BANK OF CHINA TOWER
1 GARDEN ROAD
CENTRAL
HK

ERN 36945018
32168923

1

As required by the Inland Revenue Ordinance, please complete and SIGN this form and submit it to the Department WITHIN 1 MONTH. If you were the sole proprietor of any unincorporated business(es) during the year, please submit it WITHIN 3 MONTHS. Submission by facsimile is not acceptable. A Guide to Tax Return – Individuals (B.I.R.60) 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 form. 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 by electronic means or system as specified. For details of the criteria and the extension allowed to such means of filing, see leaflet enclosed.

CHIU KWOK-KIT

Assistant Commissioner

Date: 13 OCT 2008

PART 1 PERSONAL PARTICULARS (Please use BLOCK LETTERS)

(1)	Name in English (Surname First) (State Mr / Mrs / Miss / Ms)	Name in Chinese	Hong Kong Identity Card No. #
SELF	MR. DE SARAM, JOSEPH SHIHARA RUKSHAN		
SPOUSE			
(2)	Day-time contact tel. no.	# If not a Hong Kong Identity Card holder, state below the nationality and passport number.	
	2846-9888 (E&Y)	SELF: UK 761102506	SPOUSE:

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

(1) I wish to amend my postal / residential address and I have not informed you of this previously. (If yes, please also complete item(s) (1) and / or (2) in Section 1 of the Appendix)	Yes <input checked="" type="checkbox"/>	3
(2) I wish to amend my marital status and I have not informed you of this previously. (If yes, please also complete item (3) in Section 1 of the Appendix)	Yes <input type="checkbox"/>	4
(3) I have appointed an authorized representative. (If yes, please also complete Section 2 of the Appendix)	Yes <input checked="" type="checkbox"/>	5
(4) 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 <input type="checkbox"/>	6
(5) I wish to claim relief under Comprehensive Double Taxation Arrangement(s). (If yes, please also complete Section 4 of the Appendix)	Yes <input type="checkbox"/>	7
(6) I wish to receive CHINESE version of tax return (B.I.R.表格第60號) in future.	Yes <input type="checkbox"/>	8

EXCLUDE CENTS WHEN STATING AMOUNTS.

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 9, 10 and 11

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

	Property 1	Property 2	
(1) Location			Total number of properties LET <input type="text"/> 9
(2) Period of letting			
(3) Rental income	\$	\$	
(4) Deductions:			Total amount of rates paid by me and irrecoverable rent for ALL properties let
Rates paid by me	\$	\$	
Irrecoverable rent	\$	\$	\$ <input type="text"/> 10
(5) Assessable value (i.e. item (3) minus item (4))	\$	\$	Total assessable value of ALL properties let \$ <input type="text"/> 11

FOR OFFICIAL USE ONLY

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2008	(25)	00	JPT	000									
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PR 000							ST DON		15	ERCE	18	HLI-N	21

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)

(1)	Name of employer	Capacity employed	Period	Total amount (\$)
	RHODIUM LIMITED	CISO-CHIEF INFORMATION SECURITY OFFICER	01/01/2008+-31/03/2008	18,750,000
	Pension			

+ HONG KONG EMPLOYMENT START DATE.

Grand total \$ 1 8 7 5 0 0 0 0 22

(2) The grand total in box 22 above has included the following selective items of income:

(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

(3) Amount to be excluded from the total income by reason of relating back of the amount in box 24 and / or exemption of income* (*delete where inapplicable) \$ 1 8 7 5 0 0 0 0 26

(Must also complete Section(s) 3, 4 and / or 5 of the Appendix if the above item (3) is applicable.)

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

(5) 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

Address	Nature (e.g. house, flat, service apartment, no. of rooms in hotel, etc.)	Period provided	Name of my EMPLOYER or ASSOCIATED CORPORATION providing residence
Rent paid by my EMPLOYER or ASSOCIATED CORPORATION to landlord (\$)	Rent paid by ME to landlord (\$)	Rent refunded to ME by my EMPLOYER or ASSOCIATED CORPORATION (\$)	Rent paid by ME to my EMPLOYER or ASSOCIATED CORPORATION (\$)
			Rateable value, if elected (\$)

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 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 \$500,000, you are required to attach accounts and supporting schedules of analysis.

(4) Turnover \$ 37 \$ 45

(5) Gross profit / (loss) Insert 'X' if (loss) \$ 38 Insert 'X' if (loss) \$ 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, '✓' in the appropriate box and also complete Section 6 of the Appendix)

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

(Applicable to year of assessment 2006/07 and subsequent years)

During the year, I had deemed assessable profits under section 20AE

(If yes, '✓' in the appropriate box and also complete Section 7 of the Appendix)

Yes 50b

PART 6 PERSONAL ASSESSMENT Do you wish to elect 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 Personal Assessment. 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
- (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, please complete Part 7.1 and other parts as appropriate. Please also '✓' 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 Personal Assessment.)

7.1 DETAILS OF THE PROPERTIES - CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS

	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 only 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. (Must also complete Part 8.1 if item (2) is applicable.)

- (1) My share of home loan interest payments \$ 58 \$ 66 \$ 74
- (2) **Applicable only if your spouse had no chargeable income**
 - (i) I am nominated by my spouse to claim deduction for home loan interest paid by him / her. Yes 59 Yes 67 Yes 75
 - (ii) His / Her share of ownership (%) (%) 60 (%) 68 (%) 76
 - (iii) His / Her share of home loan interest payments \$ 61 \$ 69 \$ 77
- (3) The property was occupied as my residence for the **FULL YEAR**. Yes 62 Yes 70 Yes 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"/> <input type="text"/> <input type="text"/>	Day / Month / Year <input type="text"/> <input type="text"/> <input type="text"/>	Day / Month / Year <input type="text"/> <input type="text"/> <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"/>

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 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 separated from my spouse who did not have any income chargeable to Salaries Tax during the year. Yes No 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 No 81

8.2 CHILD ALLOWANCE AND DEPENDENT BROTHER / 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) | <input type="text"/> 82 | <input type="text"/> 86 | <input type="text"/> 90 |
| (3) Date of birth | <input type="text"/> 83 | <input type="text"/> 87 | <input type="text"/> 91 |
| (4) Enter '1' if age over 18 but under 25 and receiving full time education during the year; or '2' if age over 18 and incapacitated for work with disability during the year. | <input type="text"/> 84 | <input type="text"/> 88 | <input type="text"/> 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. | <input type="checkbox"/> Yes 85 | <input type="checkbox"/> Yes 89 | <input type="checkbox"/> Yes 93 |
| (6) Particulars of the parents of the dependent brother / sister: | | | |
| Name <input type="text"/> | Hong Kong Identity Card Number <input type="text"/> () | | 94 |
| Father of the dependent brother / sister | | | |
| Name <input type="text"/> | Hong Kong Identity Card Number <input type="text"/> () | | 95 |
| Mother of the dependent brother / sister | | | |

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

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

8.4 DEPENDENT PARENT / 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 | <input type="text"/> () 97 | <input type="text"/> () 104 | <input type="text"/> () 111 |
| (3) Date of birth (enter month and year only) | <input type="text"/> 98 | <input type="text"/> 105 | <input type="text"/> 112 |
| (4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent) | <input type="text"/> 99 | <input type="text"/> 106 | <input type="text"/> 113 |
| Complete EITHER Item (5) OR Item (6). | | | |
| (5) Claim for Dependent Parent / Grandparent Allowance: | | | |
| (i) 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 | <input type="text"/> 100 | <input type="text"/> 107 | <input type="text"/> 114 |
| (ii) I / my spouse contributed not less than \$12,000 in money during the year towards the dependant's maintenance. | <input type="checkbox"/> Yes 101 | <input type="checkbox"/> Yes 108 | <input type="checkbox"/> 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 | \$ <input type="text"/> 102 | \$ <input type="text"/> 109 | \$ <input type="text"/> 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. | <input type="checkbox"/> Yes 103 | <input type="checkbox"/> Yes 110 | <input type="checkbox"/> 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 27 OCT 2008

Signature Joseph de Saram
DE SARAM, JOSEPH SHIHARA RUKSHAN

IF YOU WERE MARRIED FOR ALL OR PART OF THE YEAR AND
(1) HAVE ELECTED 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.

Spouse's Signature _____

This Appendix forms part of the Tax Return - Individuals (B.I.R.60) and should be submitted together with the tax return. If none of the sections in the Appendix is applicable, it is NOT necessary to send it back. If space is insufficient, provide additional information on a separate sheet.

Your File No. : 6

F	1	Z	Z	8	4	5	8	6	2	5
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 Year of Assessment : 2007 / 2008
 [Please complete as printed on page 1 of B.I.R.60]

Section 1 NOTIFICATION OF AMENDMENT TO PERSONAL PARTICULARS (Complete only if your address / marital status has changed.)

(1) New Postal Address *

C/O RHODIUM LIMITED, LEVEL 25, BANK OF CHINA, 1 GARDEN ROAD, CENTRAL, HK
--

(2) New Residential Address (Write 'As above' if it is the same as your Postal Address as stated above.) *

RESIDING OVERSEAS

(3) Change of Marital Status (Enter '2' if Married, '3' if Separated, '4' if Divorced or '5' if Widowed)

Effective date of change

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 Day Month Year

* Please use BLOCK LETTERS

Section 2 AUTHORIZED REPRESENTATIVE (Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)

I hereby authorize

ERNST & YOUNG TAX SERVICES LTD.

 (If different from the one previously appointed, insert '✓' in the box.)
 of (Address)

18/F., TWO INTERNATIONAL FINANCE CENTRE, 8 FINANCE STREET, CENTRAL, HK
--

 to handle my tax affairs on my behalf.

The representative's Business Registration Number and Branch Number, if any

3	2	1	6	8	9	2	3	0	0	0
---	---	---	---	---	---	---	---	---	---	---

The representative's Reference Number (If different from the one previously used, insert '✓' in the box.)

						P	W	/	R	F	C
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Section 3 APPLICATION FOR A LUMP SUM INCLUDED UNDER PART 4.1 OF B.I.R.60 TO BE RELATED BACK

Name of employer	Nature of payment	Amount (HK\$)	Date received Day / Month / Year	Period to which payment relates	Amount to be related back to previous year(s) (HK\$)

Section 4 RELIEF CLAIMED UNDER COMPREHENSIVE DOUBLE TAXATION ARRANGEMENT(S)

(Claim in respect of arrangement with: The Mainland of China / Belgium / Thailand*) *Delete where inapplicable
 (Documentary evidence of tax paid and detailed computation of amounts for which relief sought must be submitted with the return)

Income nature	Payer's name and address	Income to be relieved (HK\$)	Tax paid (HK\$)
Employment			
Royalties			
Others (Specify)			

Section 5 APPLICATION FOR FULL / PARTIAL EXEMPTION OF INCOME INCLUDED UNDER PART 4.1 OF B.I.R.60

(Documentary evidence, e.g. copies of the tax receipts, must be submitted with the return)

Grounds for exemption	Name of employer	Gross income from employer (HK\$)	Income to be excluded (HK\$)	Days in Hong Kong		
Non Hong Kong employment						
All services rendered outside Hong Kong	RHODIUM LIMITED	18,750,000	18,750,000	PLEASE REFER TO SCHEDULES ATTACHED		
Tax paid outside Hong Kong						
Seafarer / Air Crew				This year <table border="1" style="display: inline-table;"><tr><td></td></tr></table> Last year <table border="1" style="display: inline-table;"><tr><td></td></tr></table>		
Others (Specify)						

Section 6 NOTIFICATION OF TRANSACTIONS FOR / WITH NON-RESIDENT PERSONS

Business Registration Number of the business involved

--	--	--	--	--	--	--	--	--	--

During the basis period, did you:

(1) receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong? No Yes

(2) pay or accrue any fees to a non-resident person in respect of professional services rendered, wholly or partly, in Hong Kong? No Yes

If yes, please state the full amount of fees paid or accrued in respect of professional services rendered. HK\$

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If you had more than 1 business transacted for / with non-resident persons, please report on a separate sheet.

Section 7 DEEMED ASSESSABLE PROFITS UNDER SECTION 20AE OF THE INLAND REVENUE ORDINANCE (Applicable to year of assessment 2006/07 and subsequent years)

Name and address of the non-resident person(s)

--

Total amount of deemed assessable profits for the year computed in accordance with Schedule 15 of the Inland Revenue Ordinance HK\$

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(Please attach a computation showing how the total amount of deemed assessable profits is calculated.)

Date 27 Oct 2008 Name DE SARAM, JOSEPH SHIHARA RUKSHAN Signature Joseph de Saran

Allowances, Deductions and Tax Rate Table

(Documentary evidence need NOT be submitted with the return but should be retained for future examination)

1. Allowances

Year of Assessment	2002/03	2003/04	2004/05	2005/06	2007/08
	\$	\$	\$	and 2006/07	onwards #
Basic Allowance	108,000	104,000	100,000	100,000	100,000
Married Person's Allowance	216,000	208,000	200,000	200,000	200,000
Child Allowance (For each dependant)	30,000	30,000	30,000	40,000	50,000
				40,000	50,000
For each of the 1 st and 2 nd child	15,000	30,000	30,000	-	50,000
For each of the 3 rd to 9 th child	-	-	-	-	50,000
For each child born during the year, the Child Allowance will be increased by	30,000	30,000	30,000	30,000	30,000
Dependent Brother / Sister Allowance (For each dependant)	-	-	-	-	-
Dependent Parent / Grandparent Allowance (For each dependant)	30,000	30,000	30,000	30,000	30,000
(For each dependant)		Dependant aged 60 or over / disabled			
		Dependant aged 55 to 59		15,000	15,000
Additional Dependent Parent / Grandparent Allowance (For each dependant)	30,000	30,000	30,000	30,000	30,000
		Dependant aged 60 or over / disabled			
		Dependant aged 55 to 59		15,000	15,000
Single Parent Allowance	108,000	104,000	100,000	100,000	100,000
Disabled Dependant Allowance (For each dependant)	60,000	60,000	60,000	60,000	60,000

2. Deductions - Maximum Limits

Year of Assessment	2002/03	2003/04	2007/08
	\$	\$	onwards #
Expenses of Self-Education	40,000	40,000	60,000
Elderly Residential Care Expenses	60,000	60,000	60,000
Home Loan Interest (Deduction restricted to 10 years of assessment, whether consecutive or not)	150,000	100,000	100,000
Mandatory Contributions to Recognized Retirement Schemes	12,000	12,000	12,000
Approved Charitable Donations (Maximum deductions restricted to (Income - Allowable Expenses - Depreciation Allowances) x Percentage)	10%	25%	25%

3. Calculation of tax payable

Tax payable is calculated at progressive rates on your net chargeable income or at standard rate on your net income (before deduction of the allowances), whichever is the lower.

Net Chargeable Income = "Income" minus "Deductions" minus "Allowances"

Year of Assessment	2002/03			2003/04			2004/05 and 2005/06			2006/07*			2007/08 onwards #		
	Net Chargeable Income	Rate	Tax	Net Chargeable Income	Rate	Tax	Net Chargeable Income	Rate	Tax	Net Chargeable Income	Rate	Tax	Net Chargeable Income	Rate	Tax
On the First	\$ 35,000	2%	700	\$ 32,500	2%	650.00	\$ 30,000	2%	600	\$ 30,000	2%	600	\$ 35,000	2%	700
On the Next	35,000	7%	2,450	32,500	7.5%	2,437.50	30,000	8%	2,400	30,000	7%	2,100	35,000	7%	2,450
	70,000		3,150	65,000		3,087.50	60,000		3,000	60,000		2,700	70,000		3,150
On the Next	35,000	12%	4,200	32,500	13%	4,225.00	30,000	14%	4,200	30,000	13%	3,900	35,000	12%	4,200
	105,000		7,350	97,500		7,312.50	90,000		7,200	90,000		6,600	105,000		7,350
Remainder		17%			18.5%			20%			19%			17%	
Standard Rate of Tax		15%			15.5%			16%			16%			16%	

* 50% of the 2006/07 salaries tax or tax under personal assessment would be waived, subject to the maximum of \$15,000 per case.

until superseded

You may visit the IRD's web site at www.ird.gov.hk under 'Tax Information - Individuals' to obtain the most updated information and compute your salaries tax liability.

Please refer to the front page of 'Guide to Tax Return - Individuals' for the various channels which provide assistance in completing this return.

Telephone Enquiry Services



Enquiry Services Hours:

Monday to Friday (except Public Holidays)

8:15 a.m. to 12:30 p.m.

1:30 p.m. to 5:30 p.m.

如需本附錄的中文版，請致電 (187 8022) 或傳真 (2877 1232) 與本局聯絡。

The Chinese version of this Appendix may be obtained by contacting this Department by phone (187 8022) or fax (2877 1232).

DE SARAM, JOSEPH SHIHARA RUKSHAN

Schedule of Trips Inside Hong Kong

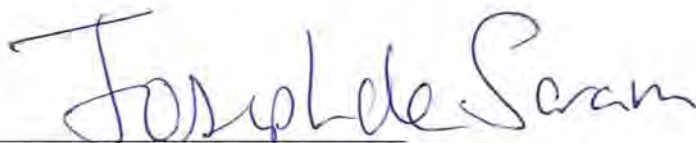
For the period from January 1, 2008 + to March 31, 2008

<u>Arrival</u>	<u>Date of</u>	<u>Department</u>	<u>No. of days</u>	<u>Itinerary</u>
05-Feb-08		16-Feb-08	12.0	Personal
			<u>12.0</u>	< 60 Days**

** I am employed by Rhodium Limited to work overseas during this period. I had visited Hong Kong on the above dates, the total of which did not exceed 60 days during the basis period for the Year of Assessment 2007/08.

Pursuant to Section 8(1B) of the Inland Revenue Ordinance, I am not subject to the Hong Kong Salaries Tax for the Year of Assessment 2007/08.

+ Hong Kong employment start date.



De Saram, Joseph Shihara Rukshan

UK Passport No.: 761102506