



INLAND REVENUE DEPARTMENT
TAX RETURN — INDIVIDUALS
YEAR OF ASSESSMENT **2008/09**

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

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

6F1



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Web site:
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187 8022

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



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 businesses 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 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 or see leaflet enclosed.

CHIU KWOK-KIT
Assistant Commissioner

Date: **04 MAY 2009**

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	MR. DE SARAM, JOSEPH SHIHARA RUKSHAN		1
SPOUSE			2
(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 761269570	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**

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

FOR OFFICIAL USE ONLY

64933 (18) 00 HLI 000 0 ZZ8458625 12 SPT 000 13 PA DON 16 MI 19
2009 (25) 00 JPT 000 14 ENCL 17 HLI 20
1 PR 000 SEE 15 ERCE 18 HLI-N 21
ST DON

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)

(1)	Name of employer	Capacity employed	Period	Total amount (\$)
	RHODIUM LIMITED	CISO-CHIEF INFORMATION SECURITY OFFICER	01/04/2008-31/03/2009	44,062,500
	Pension			

Grand total \$ 4 4 0 6 2 5 0 0 22

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

(i) share option gain \$ 23 (ii) lump sum payments (received on retirement / termination of employment contracts, deferred pay or arrears of pay.) \$ 24 (iii) commission income \$ 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 whichever is inapplicable) \$ 4 4 0 6 2 5 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, serviced 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 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

(3) Gross income (including turnover and other income) \$ 36 \$ 38

If gross income is over \$500,000, you are required to attach accounts and supporting schedules of analysis.

(4) Turnover \$ 37 \$ 39

(5) Gross profit / (loss) Insert 'X' if (loss) \$ 38 Insert 'X' if (loss) \$ 39

(6) Net profit / (loss) per accounts \$ 39 \$ 40

(7) Assessable profits / (Adjusted losses) before charitable donations \$ 40 \$ 41

(8) Approved charitable donations \$ 41 \$ 42

(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 \$ 43

(10) Had transactions for / with non-resident persons. (If yes, ✓ the box and also complete Section 6 of the Appendix) Yes 42a Yes 50a

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

During the year, I had deemed assessable profits under section 20AE Yes No 50b
(If yes, '✓' the box and also complete Section 7 of the Appendix)

PART 6 PERSONAL ASSESSMENT Do you wish to elect for Personal Assessment? (✓ in the appropriate boxes in this part)
 No X Yes No Yes No
 Go to remaining Parts of this return 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. 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, 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 for 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.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(3) A re-mortgaged loan is involved. (If yes, must also complete Part 7.4 below)	<input type="checkbox"/> Yes <input type="checkbox"/> No 55	<input type="checkbox"/> Yes <input type="checkbox"/> No 63	<input type="checkbox"/> Yes <input type="checkbox"/> No 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 No 59 Yes No 67 Yes No 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 No 62 Yes No 70 Yes No 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 / 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="checkbox"/> 82 | <input type="checkbox"/> 86 | <input type="checkbox"/> 90 |
| (3) Date of birth | <input type="text"/> 83 | <input type="text"/> 87 | <input type="text"/> 91 |
| (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. | <input type="checkbox"/> 84 | <input type="checkbox"/> 88 | <input type="checkbox"/> 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 <input type="checkbox"/> 85 | Yes <input type="checkbox"/> 89 | Yes <input type="checkbox"/> 93 |
| (6) Particulars of the parents of the dependant brother / sister: | | | |
| Name <input type="text"/> | Hong Kong Identity Card Number <input type="text"/> | | 94 |
| Father of the dependant brother / sister | | | |
| Name <input type="text"/> | Hong Kong Identity Card Number <input type="text"/> | | 95 |
| Mother of the dependant brother / sister | | | |

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. (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="checkbox"/> 99 | <input type="checkbox"/> 106 | <input type="checkbox"/> 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="checkbox"/> 100 | <input type="checkbox"/> 107 | <input type="checkbox"/> 114 |
| (ii) I / my spouse contributed not less than \$12,000 in money during the year towards the dependant's maintenance. | Yes <input type="checkbox"/> 101 | Yes <input type="checkbox"/> 108 | Yes <input type="checkbox"/> 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. | Yes <input type="checkbox"/> 103 | Yes <input type="checkbox"/> 110 | Yes <input type="checkbox"/> 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 22-7-09

Signature Joseph de Saran

DE SARAN, JOSEPH SHIHARA
RUKSHAN

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.

Spouse's Signature _____

DE SARAM, JOSEPH SHIHARA RUKSHAN

Schedule of Trips Inside Hong Kong

For the period from April 1, 2008 to March 31, 2009

<u>Arrival</u>	<u>Date of</u> <u>Department</u>	<u>No. of days</u>	
5-Jul-08	14-Jul-08	10.0	
28-Jul-08	31-Jul-08	4.0	
23-Sep-08	29-Sep-08	7.0	
29-Dec-08	9-Jan-09	12.0	
13-Feb-09	23-Feb-09	11.0	
4-Mar-09	6-Mar-09	3.0	
		<u>47.0</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 2008/09.

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 2008/09.



De Saram, Joseph Shihara Rukshan
UK Passport No.: 761269570