

HK-9 : INCOME FROM COUNTRIES WITHOUT AVOIDANCE OF DOUBLE TAXATION AGREEMENT AND CLAIM FOR SECTION 133 TAX RELIEF

Name

Income Tax No.

 Business Registration No.

Year of Assessment

A. Details of Income

(Note - * Income Code: 1 = business, 2 = dividends, 3 = interest, 5 = royalty, 6 = section 4A income
7 = income from trust body 8 = other relevant income)

No.	* Code	Gross Income	Tax Deducted in the Foreign Country
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total			

(X)

(Y)

Y/2 =

(Z)

Relief due is either amount **Z** or amount **U**, where amount **U** is computed using the following formula:

$\frac{\text{Total X}}{\text{Total Income from all sources}}$	x	Tax chargeable before set-off / relief	=	U
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B. Relief claimed (**U** or **Z**, whichever is lower)

C. Total gross dividends (income code = 2)

D. Total gross interest (income code = 3)

E. Total gross royalty (income code = 5)

F. Total gross income under section 4A (income code = 6)

G. Total income from trust bodies (income code = 7)

H. Total gross income from other sources (income code = 8)

- Note:**
1. Use the exchange rate provided in Appendix C if there is no other exchange rate as at the time the income was first received or credited.
 2. If entitled to a refund, Submit this Working Sheet together with documents pertaining to the foreign tax deducted if entitled to a tax refund.
 3. Please refer to Public Ruling No. 11/2011 as a guide.