

Below are two examples of letters to IRD used by tax representative.

Example of **holdover** application letter to IRD

1 Dec 2020

Dear Commissioner of Inland Revenue,

Our client: A B C & Co. Ltd.

Holdover Provisional Profits Tax for 2020/21 with due date 2 Jan 2020

We are the authorized representative of our client. On behalf of our client and as instructed by our client, we apply for holdover of the provisional profits because our client made business losses of \$1,000,000 for the period 1 Apr 2020 to 30 Nov 2020 and our client is prepared to cease business on 1 Jan 2021.

In support of our application, we enclose a management Profit and Loss Account for 1.4.2020 to 30.11. 2020 certified by the company director. We look forward to receiving your reply before the due date of tax payment.

Yours faithfully,

[Signed]

A B C & Co.

Certified Public Accountants

c.c. Client

Example of **objection** letter to IRD

1 Oct 2020

Dear Commissioner of Inland Revenue,

Our client: A B C & Co. Ltd.

Objection to Profits Tax Assessment for 2019/20 issued on 8 Sep 2020

We are authorized representative of the captioned client. On behalf of our client and as instructed by our client, we object to the assessment on the following grounds:

- (1) The assessment is incorrect and excessive, and
- (2) It is estimated in the absence of a tax return.

Enclosed are a duly completed tax return, supported with audited accounts, and profits tax computation with supporting schedules of depreciation allowance, management fee and interest expenditures. Please revise your assessment accordingly.

Please hold-over the tax in dispute unconditionally pending the result of our client's objection to the assessment. Thank you.

Yours faithfully,

[Signed]

P Q R & Co.

Certified Public Accountants

c.c. Client