

Jail sentence and fine for property agent convicted of omitting rental income and falsely claiming deduction of home loan interest

A property agent was convicted on March 15 at the District Court of evading tax. She was sentenced today (April 19) to seven months' immediate imprisonment and fined \$240,000 (\$20,000 for each charge).

The defendant, aged 66, was a licensed property agent and operated a property agency company. She pleaded guilty to 11 charges of evading tax wilfully with intent and one charge of making an incorrect return without reasonable excuse. The tax evasion charges comprised seven counts of omitting the rental income from her tax returns for the years of assessment 2008/09 to 2014/15; two counts of giving false answers in writing to a request by the Inland Revenue Department (IRD) for rental information for the years of assessment 2009/10 and 2011/12; two counts of making false statements in connection with a claim for a deduction of home loan interest for the year of assessment 2014/15, contrary to section 82(1)(a), 82(1)(e) and 82(1)(c) respectively of the Inland Revenue Ordinance (IRO) (Cap. 112). For the charge of making an incorrect return, the defendant understated her rental income for the year of assessment 2015/16, contrary to section 80(2)(a) of the IRO.

The court heard that the defendant owned 12 properties, 10 of which were for letting purposes, during the relevant period. The defendant did not report any rental income in her tax returns for the years of assessment 2008/09 to 2014/15, and reported the rental income of only one of her letting properties in her tax return for the year of assessment 2015/16. The IRD issued written enquiries to the defendant in respect of the non-reporting of rental income in her tax returns for the years of assessment 2009/10 and 2011/12. The defendant stated in her written replies that she did not have any letting property in the two years of assessment concerned. In addition, the defendant claimed deduction of home loan interest in respect of her letting property in the tax return for the year of assessment 2014/15 and an application form, and stated therein that she occupied that property as her residence for the whole year.

An investigation by the IRD revealed that tenants were solicited by the defendant or property agents appointed by her for her 10 letting properties (four of which were partitioned into subdivided units). The rents were deposited into the bank accounts of the defendant, her family members or her company. Furthermore, the defendant falsely declared twice that she resided at her letting property for the whole year during the year of assessment 2014/15 and claimed deduction of home loan interest on it. The total rental income omitted and understated for the years of assessment 2008/09 to 2015/16 was \$4,605,711, and the tax undercharged amounted to \$534,840. The amount of home loan interest falsely claimed by the defendant for the year of

assessment 2014/15 was \$10,534 with evaded tax of \$1,790.

A spokesman for the IRD reminded taxpayers that tax evasion is a criminal offence under the IRO. Upon conviction, the maximum penalty for each charge is three years' imprisonment and a fine of \$50,000 plus a further fine of three times the amount of tax evaded. Furthermore, a person who, without reasonable excuse, makes an incorrect return shall be guilty of an offence and is liable to a maximum fine of \$10,000 and a further fine of three times the amount of tax undercharged for each charge.

[HKSAR Government District Officers complete study programme in Beijing \(with photo\)](#)

The delegation of the District Officers (DOs) of the Hong Kong Special Administrative Region (HKSAR) Government led by the Secretary for Home and Youth Affairs, Miss Alice Mak, completed its study programme on district governance at the National Academy of Governance (NAG) this morning (April 19).

Deputy Director of the Hong Kong and Macao Affairs Office of the State Council Mr Wang Lingui, gave a lecture to the delegation on the implementation of modernisation with Chinese characteristics in Zhejiang. At the closing ceremony, Mr Wang said that the Central Government attaches great importance to the study programme on district governance for the DOs and hoped that the delegation will continue to exchange experiences with each other and work better in carrying out district work. Subsequently, the Vice President of the NAG, Mr Gong Weibin, presented the Certificates of Completion of the NAG to the delegation, and congratulated the delegation for completing its study programme and encouraged its members to apply learning outcomes to their work.

Miss Mak expressed gratitude to the Hong Kong and Macao Affairs Office of the State Council and the NAG for the programme's meticulous arrangements. She trusted that the delegation members will be able to convert their learnings into practical results to strengthen and enhance district governance, serve the people, improve people's livelihood, and assist the Government to achieve good district governance and strengthen people's sense of fulfilment and happiness.

The delegation departed for Zhejiang Province for a duty visit this afternoon, to obtain a deeper understanding of the local experience of district governance there.



Fourteen persons arrested during anti-illegal worker operations (with photo)

The Immigration Department (ImmD) mounted a series of territory-wide anti-illegal worker operations codenamed "Greenlane", "Lightshadow", "Twilight", and joint operations with the Hong Kong Police Force codenamed "Champion" and "Windsand", for four consecutive days from April 15 to yesterday (April 18). A total of 12 suspected illegal workers and two suspected employers were arrested.

During the anti-illegal worker operations, ImmD Task Force officers raided 43 target locations including premises under renovation, restaurants and a wet market. Five suspected illegal workers and one suspected employer were arrested. The arrested suspected illegal workers comprised four men and one woman, aged 32 to 70. Among them, three men and one woman were holders of recognisance forms, which prohibit them from taking any employment. The woman was also suspected of using and being in possession of a forged Hong Kong identity card. One man, aged 41, was suspected of employing the illegal worker and was also arrested.

During operation "Champion", enforcement officers raided 80 target locations in Western District. Seven suspected illegal workers and one suspected employer were arrested. The arrested suspected illegal workers comprised two men and five women, aged 23 to 51. Among them, one man was a holder of recognisance form, which prohibits him from taking any employment. One man, aged 56, was suspected of employing the illegal worker and was also arrested.

An ImmD spokesman said, "Any person who contravenes a condition of stay in force in respect of him or her shall be guilty of an offence. Also, visitors are not allowed to take employment in Hong Kong, whether paid or unpaid, without the permission of the Director of Immigration. Offenders are liable to prosecution and upon conviction face a maximum fine of \$50,000 and up to two years' imprisonment. Aiders and abettors are also liable to prosecution and penalties."

The spokesman warned, "As stipulated in section 38AA of the Immigration Ordinance, an illegal immigrant, a person who is the subject of a removal order or a deportation order, an overstayer or a person who was refused permission to land is prohibited from taking any employment, whether paid or unpaid, or establishing or joining in any business. Offenders are liable upon conviction to a maximum fine of \$50,000 and up to three years' imprisonment. Under the prevailing laws, it is an offence to use or possess a forged Hong Kong identity card or a Hong Kong identity card related to another person. Offenders are liable to prosecution and upon conviction face a maximum fine of \$100,000 and up to 10 years' imprisonment."

The spokesman reiterated that it is a serious offence to employ people who are not lawfully employable. Under the Immigration Ordinance, the maximum penalty for an employer employing a person who is not lawfully employable, i.e. an illegal immigrant, a person who is the subject of a removal order or a deportation order, an overstayer or a person who was refused permission to land, has been significantly increased from a fine of \$350,000 and three years' imprisonment to a fine of \$500,000 and 10 years' imprisonment to reflect the gravity of such offences. The director, manager, secretary, partner, etc, of the company concerned may also bear criminal liability. The High Court has laid down sentencing guidelines that the employer of an illegal worker should be given an immediate custodial sentence.

According to the court sentencing, employers must take all practicable steps to determine whether a person is lawfully employable prior to employment. Apart from inspecting a prospective employee's identity card, the employer has the explicit duty to make enquiries regarding the person and ensure that the answers would not cast any reasonable doubt concerning the lawful employability of the person. The court will not accept failure to do so as a defence in proceedings. It is also an offence if an employer fails to inspect the job seeker's valid travel document if the job seeker does not have a Hong Kong permanent identity card. Offenders are liable upon conviction to a maximum fine of \$150,000 and to imprisonment for one year. In that connection, the spokesman would like to remind all employers not to defy the law by employing illegal workers. The ImmD will continue to take resolute enforcement action to combat such offences.

Under the existing mechanism, the ImmD will, as a standard procedure, conduct an initial screening of vulnerable persons, including illegal workers, illegal immigrants, sex workers and foreign domestic helpers, who are arrested during any operation with a view to ascertaining whether they are trafficking in persons (TIP) victims. When any TIP indicator is revealed in the initial screening, the ImmD officers will conduct a full debriefing and identification by using a standardised checklist to ascertain the presence of TIP elements, such as threats and coercion in the recruitment phase and the nature of exploitation. Identified TIP victims will be provided with various forms of support and assistance, including urgent intervention, medical services, counselling, shelter or temporary accommodation and other supporting services. The ImmD calls on TIP victims to report crimes to the relevant departments immediately.



[Update on dengue fever](#)

The Centre for Health Protection (CHP) of the Department of Health today (April 19) reported the latest number of dengue fever (DF) cases, and urged the public to maintain strict environmental hygiene, mosquito control and personal protective measures both locally and during travel.

From April 12 to yesterday (April 18), the CHP recorded four imported DF cases. The patients had been to Indonesia (three cases) and Thailand (one case) respectively during the incubation period.

As of yesterday, 17 imported cases of DF had been recorded in 2024. In 2023, 62 imported cases of DF were recorded.

According to the WHO, the global incidence of DF has markedly increased over the past two decades, posing a substantial public health challenge. In 2023, ongoing transmission, combined with an unexpected spike in DF cases, has resulted in close to a historic high of over 5 million cases and more than 5 000 dengue-related deaths reported in over 80 countries/territories. The latest surveillance data shows that there is an increase in DF cases noted in some places in Asia (such as Indonesia, Malaysia, Singapore and Thailand) compared to the same period last year. Since the beginning of 2024, the Americas, including Brazil, Argentina and Peru, have recorded over 3 million cases, reaching a record number of cases. Detailed information on the latest DF situation in Hong Kong, as well as neighbouring and overseas countries and areas, has been uploaded to the CHP website (www.chp.gov.hk/files/pdf/df_imported_cases_and_overseas_figures_eng.pdf).

"Apart from general measures, travellers returning from areas affected by DF should apply insect repellent for 14 days upon arrival in Hong Kong. If feeling unwell, seek medical advice promptly and provide travel details to the doctor," a spokesman for the CHP said.

The public should take heed of the following advice on mosquito control:

- Thoroughly check all gully traps, roof gutters, surface channels and drains to prevent blockage;
- Scrub and clean drains and surface channels with an alkaline detergent compound at least once a week to remove any deposited mosquito eggs;
- Properly dispose of refuse, such as soft drink cans, empty bottles and boxes, in covered litter containers;
- Completely change the water of flowers and plants at least once a week. The use of saucers should be avoided if possible;
- Level irregular ground surfaces before the rainy season;
- Avoid staying in shrubby areas; and
- Take personal protective measures such as wearing light-coloured long-sleeved clothes and trousers and apply insect repellent containing DEET to clothing or uncovered areas of the body when doing outdoor activities.

DEET-containing insect repellents are effective and the public should take heed of the tips below:

- Read the label instructions carefully first;
- Apply right before entering an area with risk of mosquito bites;
- Apply on exposed skin and clothing;
- Use DEET of up to 30 per cent for pregnant women and up to 10 per cent for children*;
- Apply sunscreen first, then insect repellent; and
- Reapply only when needed and follow the instructions.

* For children who travel to countries or areas where mosquito-borne diseases are endemic or epidemic and where exposure is likely, those aged 2 months or above can use DEET-containing insect repellents with a DEET concentration of up to 30 per cent.

The public should call 1823 in case of mosquito problems and may visit the following pages for more information: the DF page of the [CHP](#) and the [Travel Health Service](#), the latest [Travel Health News](#), [tips for using insect repellents](#), and the CHP [Facebook Page](#) and [YouTube Channel](#).

Companies Registry suspends some online services

The Companies Registry (CR) announced today (April 19) that due to the risk of personal data leakage identified in the e-Search Services of the e-Services Portal during routine work, urgent maintenance is being carried out. The e-Search Services of the e-Services Portal has been suspended and the maintenance work is expected to be completed by this Sunday (April 21). If the system maintenance concerned could be completed earlier, the CR will

issue a notification as soon as possible.

A spokesman for the CR said, "The CR is very concerned about the incident. Initial investigation revealed that there was no reported case of leakage of personal data. For prudence's sake, the CR has suspended the e-Search Services in order to conduct urgent maintenance and relevant investigation. The CR has reported the case to the Security Bureau, the Office of the Government Chief Information Officer and the Office of the Privacy Commissioner for Personal Data. Other services of the e-Services Portal, such as e-Filing and e-Monitor, are not affected. The CR will resume the services affected as soon as possible."

The CR and its system contractor strive to resume the online services as soon as possible. For enquiries, please contact the CR Help Desk Support Service Team (Tel: 8201 8273; email: helpdesk@e-services.cr.gov.hk).