

稅務局記者招待會

IRD Press Conference

1 June 2022

REVENUE TOWER
稅務大樓



2021/22 Tax Return - Individuals

Issued on **1 June**

2.47 million tax returns comprising:

- **0.56 million** e-returns
- **1.91 million** paper returns



2022-23 Budget Tax Measures

Tax reduction of **100%** for **2021/22 Profits Tax, Salaries Tax** and tax under **Personal Assessment**, subject to a ceiling of **\$10,000** per case

The relevant legislation for the tax reduction has been passed by the Legislative Council

No application is required

Individuals with **rental income** may be able to enjoy the tax reduction under **Personal Assessment**, if eligible

Tax Deductions for Domestic Rents

Proposed to implement tax deductions for domestic rents under **Salaries Tax** and tax charged under **Personal Assessment** from the Year of Assessment **2022/23**

Taxpayers may claim deduction for the **rents paid by him/her** or **his/her spouse** (who is not living apart from him/her) as tenant in relation to a relevant year of assessment for renting **eligible domestic premises**

Annual ceiling of the deduction is **\$100,000**

The relevant Bill has been introduced into the Legislative Council on 11 May 2022



Tax Deductions for Domestic Rents (Cont'd)

Taxpayers must meet the following requirements in order to be eligible for deduction

Taxpayer and his/her spouse (who is not living apart from him/her) **do not own any domestic premises in Hong Kong**

The relevant premises must be the taxpayer's **principal place of residence**

The relevant tenancy must be **stamped**

If the qualifying tenancy is procured in respect of **any domestic premises and a car parking space**, and the **car parking space is not sublet**, the car parking space will be taken to be **part and parcel of the domestic premises** for the purposes of the deduction



Tax Deductions for Domestic Rents (Cont'd)

Circumstances in which Deduction is Not Allowed

The **landlord** or **principal tenant** of the rented domestic premises is **an associate of the taxpayer or his/her spouse** (e.g. the taxpayer's spouse, or a parent, child, sibling or partner of the taxpayer or his/her spouse, or a corporation controlled by the taxpayer or his/her spouse)

The taxpayer or his/her spouse (who is not living apart from the taxpayer) is a **tenant** or **authorized occupant** of a **public rental housing flat**

The taxpayer or his/her spouse (who is not living apart from the taxpayer) is provided with a **place of residence by his/her employer** (including rents paid refunded by employer)

The rented premises is **not allowed for residential use** or the tenancy is prohibited under any law or a government lease

The taxpayer or his/her spouse has entered into a **lease purchase agreement** in respect of the premises concerned with the landlord



Tax Deductions for Domestic Rents (Cont'd)

Allowable amount

The amount of **rents paid** under the tenancy in relation to the year of assessment

The **deduction ceiling** for the tenancy for the year of assessment

whichever is **less**



Tax Deductions for Domestic Rents (Cont'd)

The deduction ceiling for a tenancy is to be reduced if :

more than one tenant
under the tenancy

in proportion to the
number of co-tenants

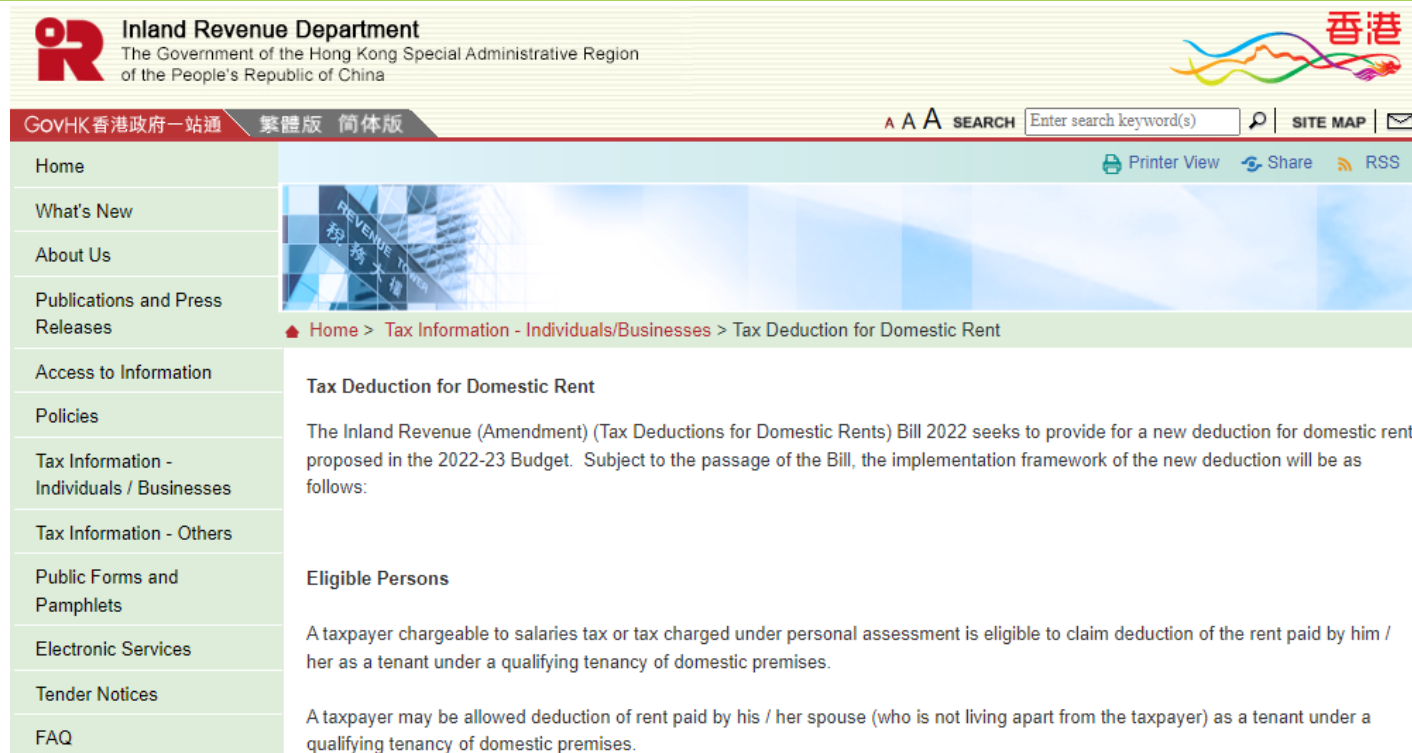
the tenancy period
covers **less than 12**
months of a year of
assessment

in proportion to the
tenancy period
falling within the
year of assessment



Tax Deductions for Domestic Rents (Cont'd)

For details of the deduction, please visit IRD's website at www.ird.gov.hk/eng/tax/drd.htm



The screenshot shows the Inland Revenue Department website. The header includes the IRD logo, the text 'Inland Revenue Department The Government of the Hong Kong Special Administrative Region of the People's Republic of China', and the '香港' logo. A navigation bar contains 'GovHK 香港政府一站通', '繁體版', '简体版', 'SEARCH', and 'SITE MAP'. A sidebar on the left lists various menu items. The main content area displays the breadcrumb trail 'Home > Tax Information - Individuals/Businesses > Tax Deduction for Domestic Rent' and the title 'Tax Deduction for Domestic Rent'. The text describes the Inland Revenue (Amendment) (Tax Deductions for Domestic Rents) Bill 2022 and lists eligible persons.

Inland Revenue Department
The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

GovHK 香港政府一站通 繁體版 简体版

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Home > Tax Information - Individuals/Businesses > Tax Deduction for Domestic Rent

Tax Deduction for Domestic Rent

The Inland Revenue (Amendment) (Tax Deductions for Domestic Rents) Bill 2022 seeks to provide for a new deduction for domestic rent proposed in the 2022-23 Budget. Subject to the passage of the Bill, the implementation framework of the new deduction will be as follows:

Eligible Persons

A taxpayer chargeable to salaries tax or tax charged under personal assessment is eligible to claim deduction of the rent paid by him / her as a tenant under a qualifying tenancy of domestic premises.

A taxpayer may be allowed deduction of rent paid by his / her spouse (who is not living apart from the taxpayer) as a tenant under a qualifying tenancy of domestic premises.

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Tax Deductions for Domestic Rents (Cont'd)

Eligible taxpayers can provide information about the domestic rents they expect to pay in relation to the Year of Assessment **2022/23** in Part **10A** of the tax returns for the Year of Assessment **2021/22**

PART 10A DOMESTIC RENT DEDUCTION (subject to the enactment and operation of relevant legislation)

Total amount of ~~domestic rent~~ paid in the year 2022/23
(for 2022/23 provisional tax, fill in estimated amount)

\$ 114a

P.T.O.

IRD will consider the deduction as appropriate when computing the **2022/23** provisional Salaries Tax

This measure can only be implemented **after enactment of the relevant legislation**



Filing of Tax Returns

Filing Deadline

General cases

**on or before
2 July**

七月 JULY 2022						
MON	TUE	WED	THU	FRI	SAT	SUN
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Sole proprietors

**on or before
1 September**

九月 SEPTEMBER 2022						
MON	TUE	WED	THU	FRI	SAT	SUN
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		



Extension of Filing Deadlines

Filing via eTAX : Tax Return – Individuals

General cases

Automatic extension to
2 August

Sole proprietors

Automatic extension to
3 October



e-Filing

eTAX



Access eTAX via “iAM Smart”



智方便
iAM Smart

- Create personal tax account with IRD
- Enjoy wide range of online services and personalized services

Secure and Environment-friendly
Simple and Convenient
Fast and Easy

e-Seminar for Individual Taxpayers

Inland Revenue Department
The Government of the Hong Kong Special Administrative Region
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Home > Tax Information - Individuals/Businesses > e-Seminars > e-Seminar for Individual Taxpayers

e-Seminar

Points to note

- 1. Join the "e-Seminar for Individual Taxpayers"**

If you wish to know more about your tax obligations, how your income should be reported and assessed to tax, how you may claim deductions under Salaries and Profits Tax, or you want to find out whether you may get a tax relief by electing Personal Assessment, we welcome you to visit the "e-Seminar for Individual Taxpayers". Click ENTER.
- 2. "Q & A Corner" on the net**

We have uploaded some common questions under the "Q & A Corner". If you have any enquiries, you can send us an e-mail at taxinfo@ird.gov.hk. To minimise duplications and for cost-effectiveness, we shall periodically upload answers to the net on a collective basis. Re-visit the "Q & A Corner" from time to time for our update.
- 3. Provide general guidance**

The "e-Seminar for Individual Taxpayers" is intended to give general guidance only. For any specific technical issues, you should seek assistance from professional accountants/legal advisors.

www.ird.gov.hk/eng/tax/esem_ctr.htm

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Last review date: 3 May 2021



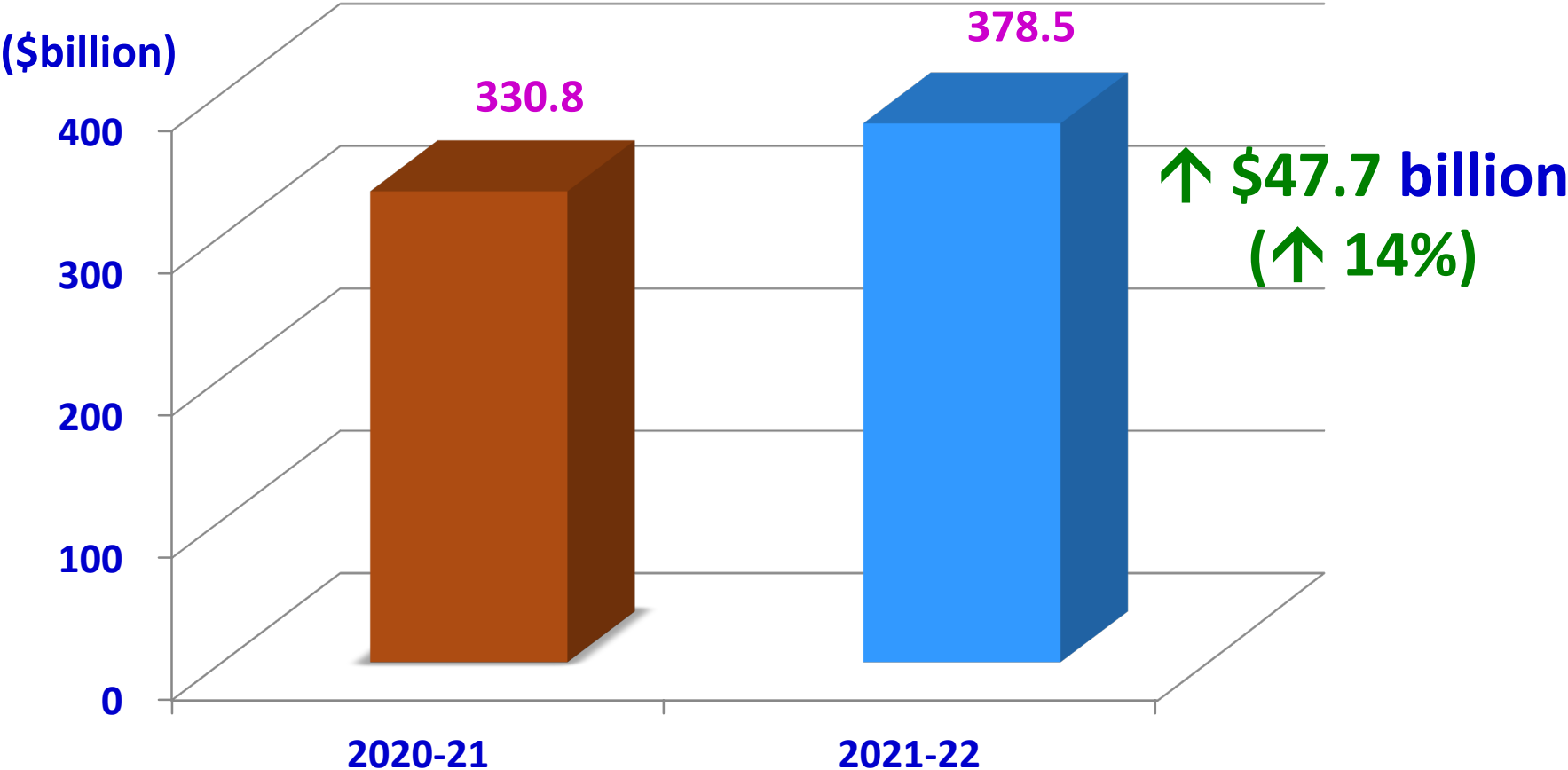
Extended Service Hours for Telephone Enquiries Hotline

 **187 8022**

- **From 1 June to 2 July 2022**
- **Weekdays** **5:30 pm - 7:00 pm**
- **Saturdays** **9:00 am - 1:00 pm**
- **Except on Sundays and public holidays**



IRD Total Revenue Collections



Profits Tax

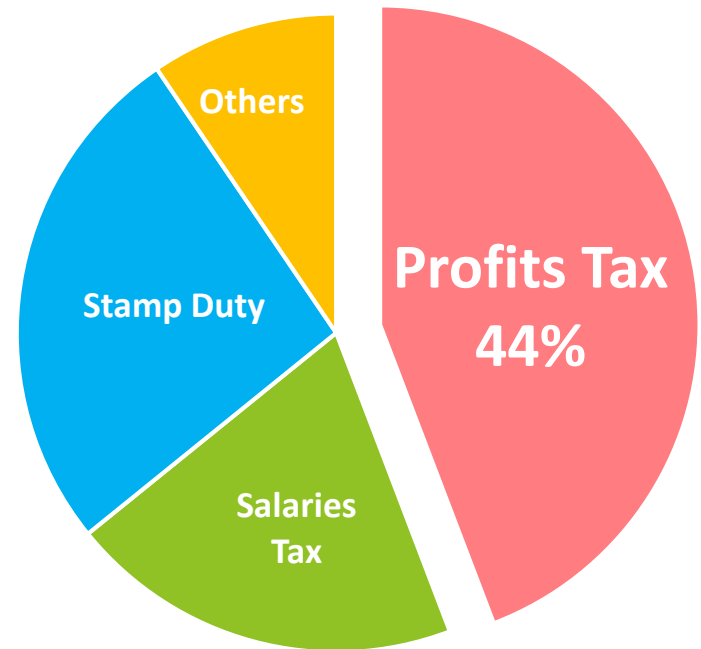
Collections of 2021-22

Profits Tax Collections

2021-22 : \$167.3 billion

2020-21 : \$135.5 billion

Increase by : \$31.8 billion (↑ 23%)



Salaries Tax

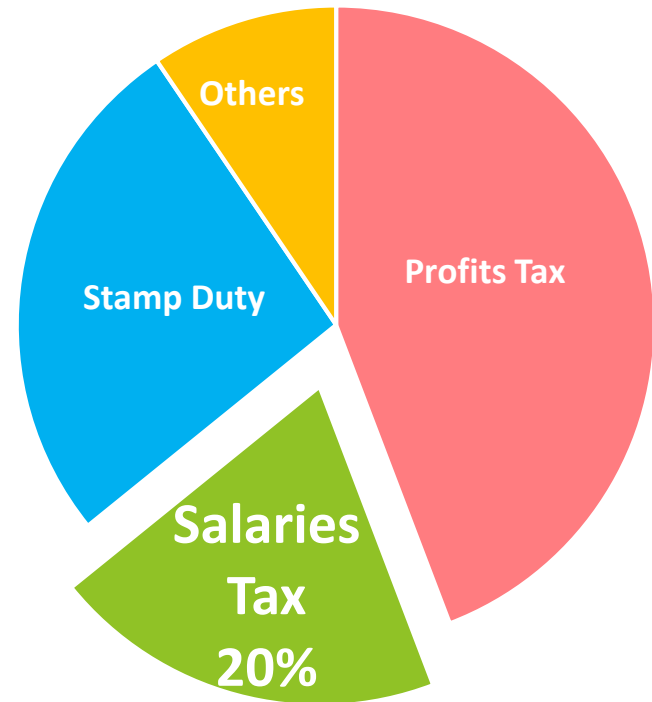
Collections of 2021-22

Salaries Tax Collection

2021-22 : \$75.5 billion

2020-21 : \$75.0 billion

Increase by : \$0.5 billion (↑ 1%)



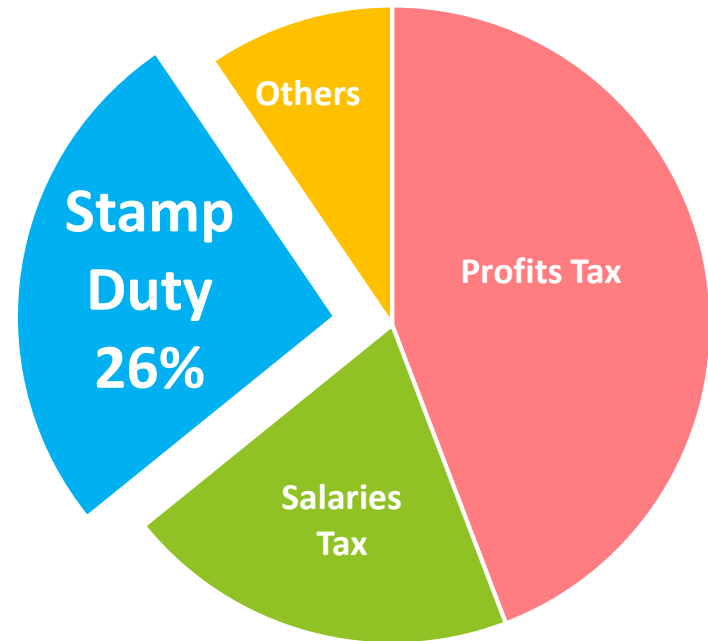
Stamp Duty

Collections of 2021-22

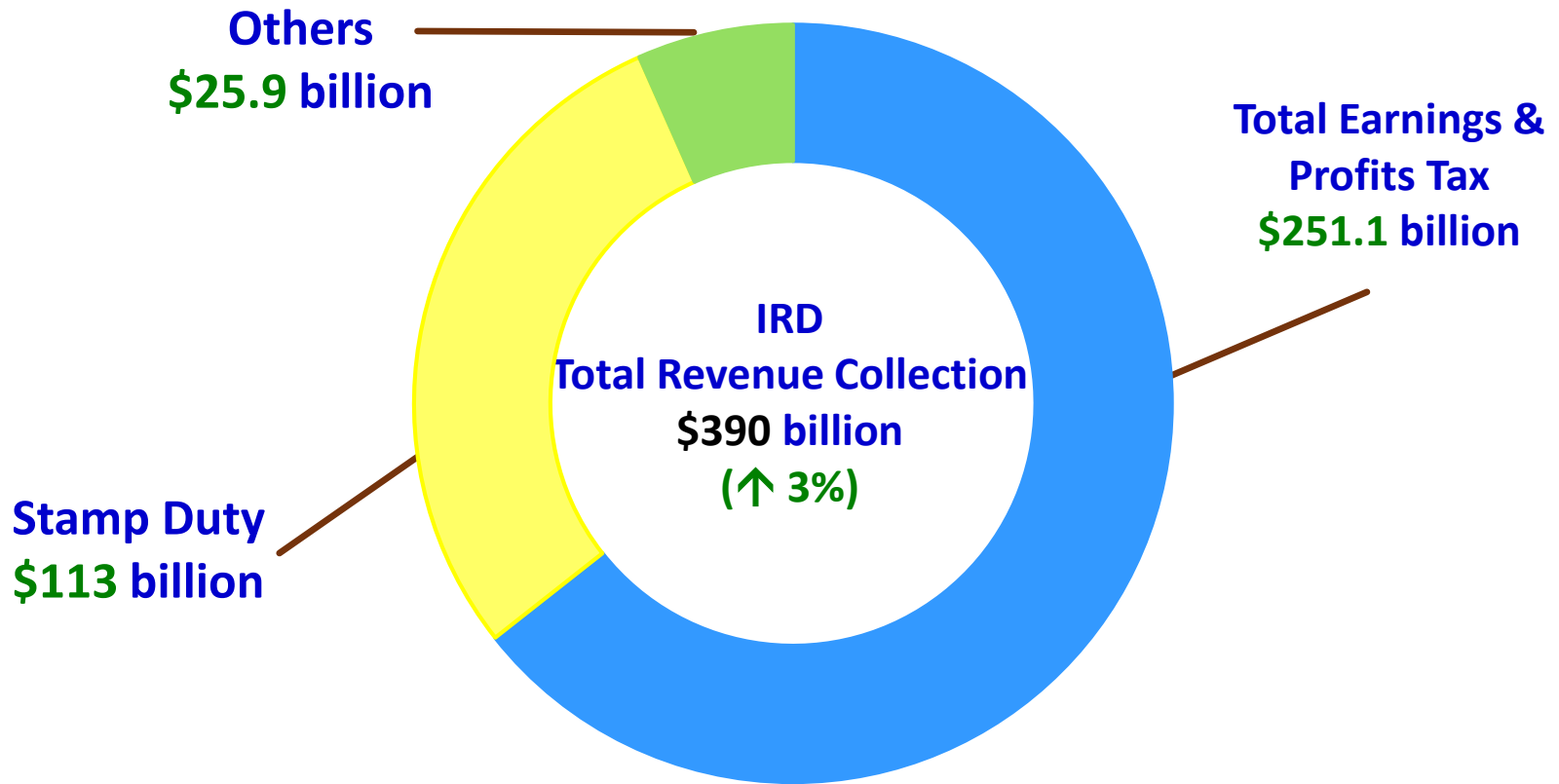
2021-22 : \$99.6 billion

2020-21 : \$89.0 billion

Increase by : \$10.6 billion (↑ 12%)



Estimates for 2022-23



多謝各位
Thank You

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