



稅務局記者招待會 IRD Press Conference

2 May 2023

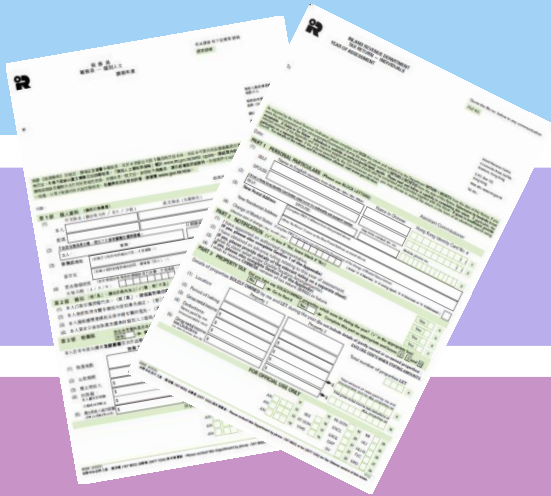


2022/23 Tax Return - Individuals

Issued on **2 May**

2.4 million tax returns
comprising:

- ◆ **0.6 million** e-returns
- ◆ **1.8 million** paper returns



2023-24 Budget - Tax Measures

Tax Reduction

- Tax reduction of **100%** for **2022/23 Profits Tax, Salaries Tax** and **tax under Personal Assessment**, subject to a ceiling of **\$6,000** per case
- Individuals with **rental income** may be able to enjoy the tax reduction under **Personal Assessment**, if eligible

Child Allowance

- From the year of assessment **2023/24** onwards
- Year of birth:
\$240,000 → **\$260,000**
- Subsequent years:
\$120,000 → **\$130,000**

2023-24 Budget - Tax Measures (Cont'd)

The Inland Revenue (Amendment) (Child Allowance and Tax Concessions) Bill 2023 was passed by the Legislative Council on 19 April 2023

Application for the tax reduction is not required

IRD will apply the new level of child allowance in calculating the 2023/24 provisional salaries tax for taxpayers

2023-24 Budget - Tax Measures (Cont'd)

Ad Valorem Stamp Duty

- Proposed to adjust the **value bands** of ad valorem stamp duty at **Scale 2 rates**
- The Government has introduced the Stamp Duty (Amendment) Bill 2023 (the Bill) into the Legislative Council to take forward the proposed adjustment
- The Chief Executive has made the Public Revenue Protection (Stamp Duty) Order 2023 under the Public Revenue Protection Ordinance (Cap. 120) to give full force and effect of law to the Bill before its enactment
- The new value bands are applicable to any instrument for residential or non-residential property transaction executed at **11 am on 22 February 2023 or thereafter**



Major Changes in 2022/23 Tax Return - Individuals

The Inland Revenue (Amendment) (Tax Deductions for Domestic Rents) Bill 2022 was passed by the Legislative Council on 22 June 2022

Implementation of the tax deduction for domestic rent under **Salaries Tax** and tax charged under **Personal Assessment** from the Year of Assessment **2022/23**

Taxpayers may claim deduction for the **rent paid by him/her or his/her spouse** (who is not living apart from him/her) as tenant in relation to the year of assessment 2022/23 for renting **eligible domestic premises**

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



Major Changes in 2022/23 Tax Return – Individuals (Cont'd)

Eligible taxpayers can provide information about the **domestic rent paid** in **Parts 8.1 and 8.5** of the tax returns

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET. EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 8 DEDUCTION FOR INTEREST PAYMENTS **DOMESTIC RENTS**

Claiming deduction for interest payments of property, complete Parts 8.1 to 8.4 as appropriate. Claiming deduction for domestic rents, complete Parts 8.1 and 8.5.



8.1 Location of property

Property 1	Property 2	Property 3



8.5 CLAIM FOR DEDUCTION FOR DOMESTIC RENTS

(Note: The tenancy period must fall within this year of assessment)

See Part 8.5 of the Guide for the conditions for claiming Domestic Rents Deduction and the amount of allowable deduction.

(1) Tenancy starts from (Note)	<input type="text"/> / <input type="text"/> / <input type="text"/> 76	<input type="text"/> / <input type="text"/> / <input type="text"/> 90	<input type="text"/> / <input type="text"/> / <input type="text"/> 104
	Day Month Year	Day Month Year	Day Month Year
(2) Tenancy ends on (Note)	<input type="text"/> / <input type="text"/> / <input type="text"/> 77	<input type="text"/> / <input type="text"/> / <input type="text"/> 91	<input type="text"/> / <input type="text"/> / <input type="text"/> 105
	Day Month Year	Day Month Year	Day Month Year
(3) Number of tenants entered into the tenancy	<input type="text"/> 78	<input type="text"/> 92	<input type="text"/> 106
(a) I am the tenant / a co-tenant	Yes <input type="checkbox"/> 79	Yes <input type="checkbox"/> 93	Yes <input type="checkbox"/> 107
(b) My spouse is the tenant / a co-tenant	Yes <input type="checkbox"/> 80	Yes <input type="checkbox"/> 94	Yes <input type="checkbox"/> 108
(4) Amount of domestic rents claimed	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 81	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 95	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 109



Deduction for Domestic Rents

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

The screenshot displays the official website of the Inland Revenue Department (IRD) of the Hong Kong Special Administrative Region. The header includes the IRD logo, the department name, and the government's name. A navigation menu on the left lists various services like Home, What's New, and Tax Information. The main content area features a banner for the Inland Revenue Centre and a breadcrumb trail leading to the 'Tax Deduction for Domestic Rent' page. The page title is 'Tax Deduction for Domestic Rent', and the text below discusses the 2022 Ordinance providing a new deduction for domestic rent.

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

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FAQ

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

Tax Deduction for Domestic Rent

The Inland Revenue (Amendment) (Tax Deductions for Domestic Rents) Ordinance 2022 was enacted on 30 June 2022 to provide for new deduction for domestic rent with effect from the year of assessment 2022/23. The implementation framework of the new deduction is 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.



Filing of Tax Returns

Filing Deadline

General cases

Sole proprietors

on or before **2 June**

on or before **2 August**

六月 JUNE 2023						
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		

八月 AUGUST 2023						
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			

Extension of Filing Deadlines

Filing via eTAX : Tax Return – Individuals



General cases

Sole proprietors



Automatic extension to : **3 July**

2 September



e-Seminar for Individual Taxpayers

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

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e-Seminar

Home > Tax Information - Individuals/Businesses > e-Seminar for Individual Taxpayers

e-Seminar for Individual Taxpayers

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 on the net. If you have any enquiries, you can send us an e-mail at taxinfo@ird.gov.hk. We will periodically upload answers to the net on a collective basis.
- 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: 1 June 2022

Extended Service Hours for Telephone Enquiries Hotline

 **187 8022**

- **From 2 May to 2 June 2023**
- **Weekdays** **5:30 pm - 7:00 pm**
- **Saturdays** **9:00 am - 1:00 pm**
- **Except on Sundays and public holidays**

e-Filing



eTAX

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



iAM Smart

- Direct access to eTAX account **without input of TIN and password**
- Check tax position



iAM Smart+

- Sign and submit tax returns online via **digital signing function**

Secure and Environment-friendly, Simple and Convenient, Fast and Easy

e-Filing (Cont'd)

Through e-Filing, taxpayers can enjoy:



Automatic extension of 1 month for filing tax return



Pre-filing of income amount details (if applicable) to save time in completing the tax return



Computation of estimated Salaries Tax payable before submission of the tax return



Viewing and saving the tax return and the estimated Salaries Tax computation instantly after submission



Features of eTAX

Taxpayers can also enjoy wide range of online personalised services:

Checking any outstanding tax return or tax payment

Updating personal particulars and preferences

Viewing tax assessment and requesting amendment

Applying for holdover of provisional tax

Viewing e-receipt for tax payment



New Application Features of eTAX

Keep Records for Deductions and Pre-fill in e>Returns

Taxpayers can **keep records for deductions** under Salaries Tax and Personal Assessment in their **eTAX Account**

Such records will be **automatically pre-filled** by the system in the tax returns under eTAX

Applications to Amend Tax Assessments or Provisional Tax

Allow taxpayers to **upload attachments** of a maximum of **five files** with a total of **200MB** in size







eTAX Account Online Demo

GovHK 香港政府一站通

繁體

Exit

Online Demo →		Inland Revenue Department The Government of the Hong Kong Special Administrative Region Of the People's Republic of China 
FAQs →	Login / Register eTAX Account (Choose any one)	
Tips and Tools	1.	
Allowances	<input type="button" value="Login with 'iAM Smart'"/>  <input type="button" value="Download 'iAM Smart'"/>	
Tax Rate	 <input type="button" value="Click here for details"/>	
Tax Computation	2.	
Exchange Rate	Please leave the input boxes below blank if login with "iAM Smart" / Digital Certificate	
Related Information	TIN (Taxpayer Identification Number)	
Demo - Filing of Profits Tax Return	<input type="text"/>	
IRD Homepage	eTAX Password / Access Code Or Registration for New User	
Budget Proposal	<input type="text"/> <input type="button" value="Apply for Access Code"/>	
Extension Granted to e-Filers	Forgot TIN/Password	
Tax Return & Guide	<input type="button" value="Login"/>	
Assessment	3.	
Payment	<input type="button" value="Login by Digital Certificate"/>	
eTAX Terms & Conditions	The "TIN" shown on the Tax Return-Individuals and related Notice of Assessment is solely for login onto "eTAX" account and access to the e-services provided by the Inland Revenue Department. Such "TIN" is	
eTAX Security Statement		
Contact Us →		
eTAX Help Desk →		

www.ird.gov.hk/eng/demo/registration/index.htm



e-Filing of Profits Tax Returns

From 1 April 2023 onwards:



Corporations and businesses can **e-file** Profits Tax Returns under eTAX for year of assessment 2022/23 together with financial statements and profits tax computation



If all supporting documents required to be furnished with Profits Tax Returns are submitted through eTAX, taxpayers only need to complete **simplified Profits Tax Returns** online



If taxpayers choose to **e-file** Profits Tax Returns under eTAX, a **further extension of 1 month** will be granted on application

e-Filing of Profits Tax Returns (Cont'd)

The screenshot displays the Inland Revenue Department (IRD) 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 "HONG KONG" logo. A navigation bar contains "GovHK 香港政府一站通", language options "繁體版 简体版", a search bar, and links for "SITE MAP" and "eTAX Login/Register". A left sidebar lists various services like "Home", "What's New", "About Us", "Publications and Press Releases", "Access to Information", "Policies", "Tax Information - Individuals / Businesses", "Tax Information - Others", "Public Forms and Pamphlets", "Electronic Services", "Tender Notices", and "FAQ". The main content area features a banner for the "Inland Revenue Centre" and a breadcrumb trail: "Home > Tax Information - Individuals/Businesses > Businesses > New Era of Profits Tax Filing - Electronic Filing of Profits Tax Return". Below this, a highlighted box states: "A further extension of 1 MONTH will be granted by the Department on application if the Profits Tax returns are filed electronically." The section is titled "Guide to Electronic Filing of Profits Tax Return" and explains that corporations and businesses can file their Profits Tax returns for the year of assessment 2022/23 and attach supplementary forms electronically through eTAX. It also notes that this guide introduces the service for filing Profits Tax return through the Internet. A list of bullet points follows:

- Flow of Submitting Profits Tax Return through the Internet
- Quick Guide for Services for Filing of Profits Tax Return through the Internet
 - Uploading of Data Files for Required Forms and Supporting Documents to Profits Tax Return
 - Completion of Profits Tax Return

For details of the e-Filing, please visit IRD's website at www.ird.gov.hk/eng/tax/bus_epf.htm



e-Filing of Profits Tax Returns (Cont'd)

Online Demo on Filing of Profits Tax Return

Please select the type of return for demonstration:

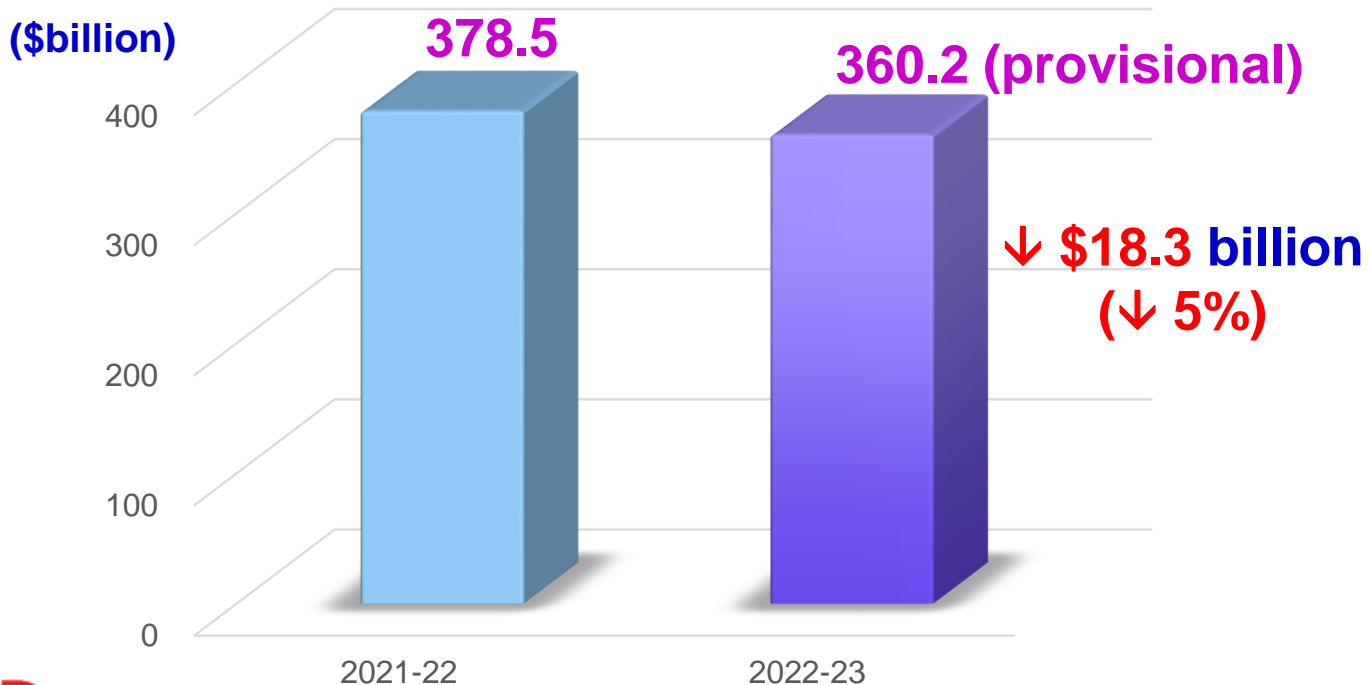
- [Profits Tax Return – Corporations](#)
- [Profits Tax Return – Persons Other Than Corporations](#)
- [Profits Tax Return – In Respect Of Non-resident Persons](#)

CLOSE

For Online Demo, please visit IRD's website at
www.ird.gov.hk/eng/demo/pfr/index.htm

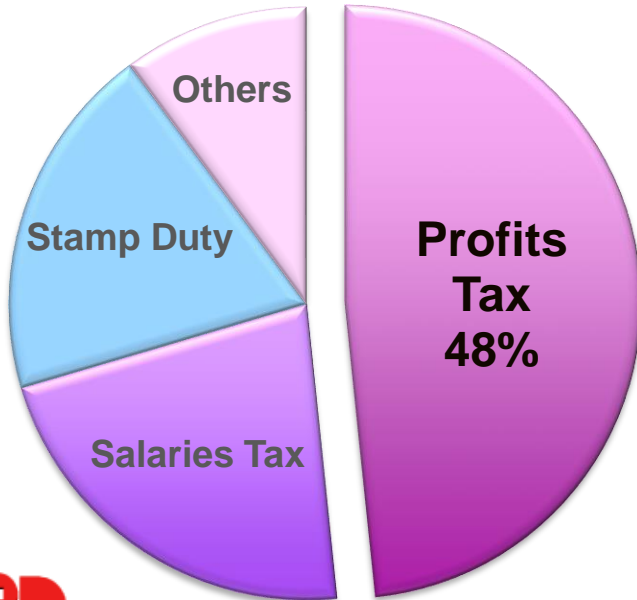


IRD Total Revenue Collections



Profits Tax

Collections of 2022-23



Profits Tax Collections

2022-23 : \$174.2 billion (provisional)

2021-22 : \$167.3 billion

Increase by : \$6.9 billion (↑ 4%)

Salaries Tax

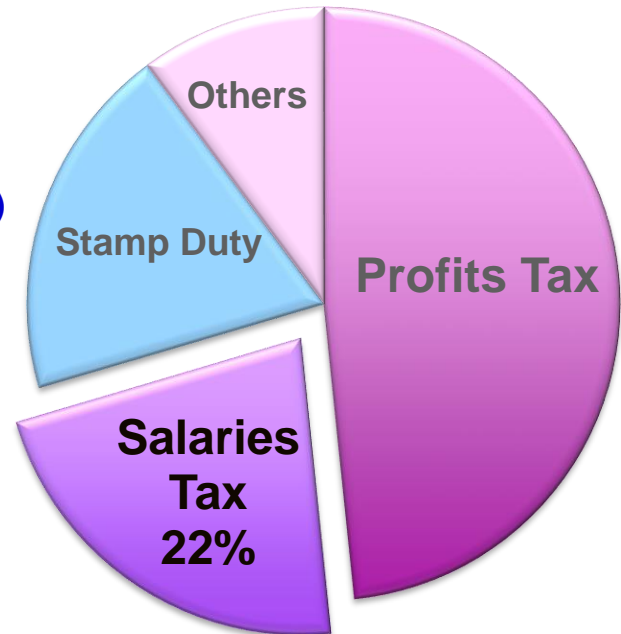
Collections of 2022-23

Salaries Tax Collections

2022-23 : \$79.5 billion (provisional)

2021-22 : \$75.6 billion

Increase by : \$3.9 billion (↑ 5%)



Stamp Duty

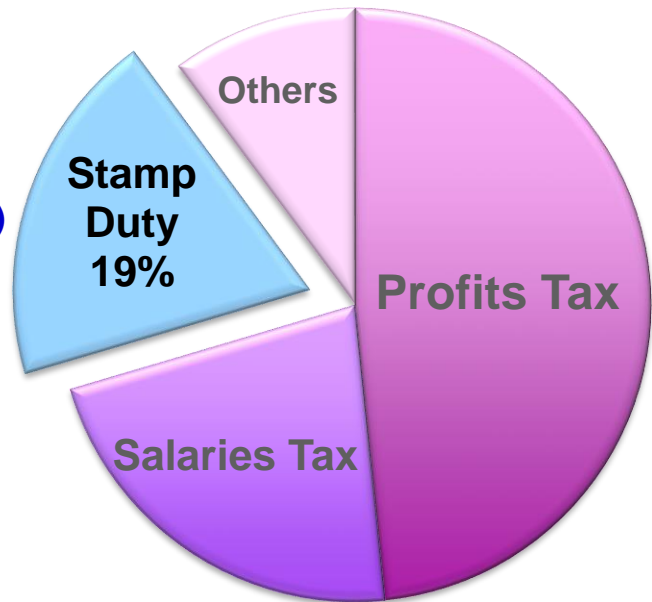
Collections of 2022-23

Stamp Duty Collections

2022-23 : \$70 billion (provisional)

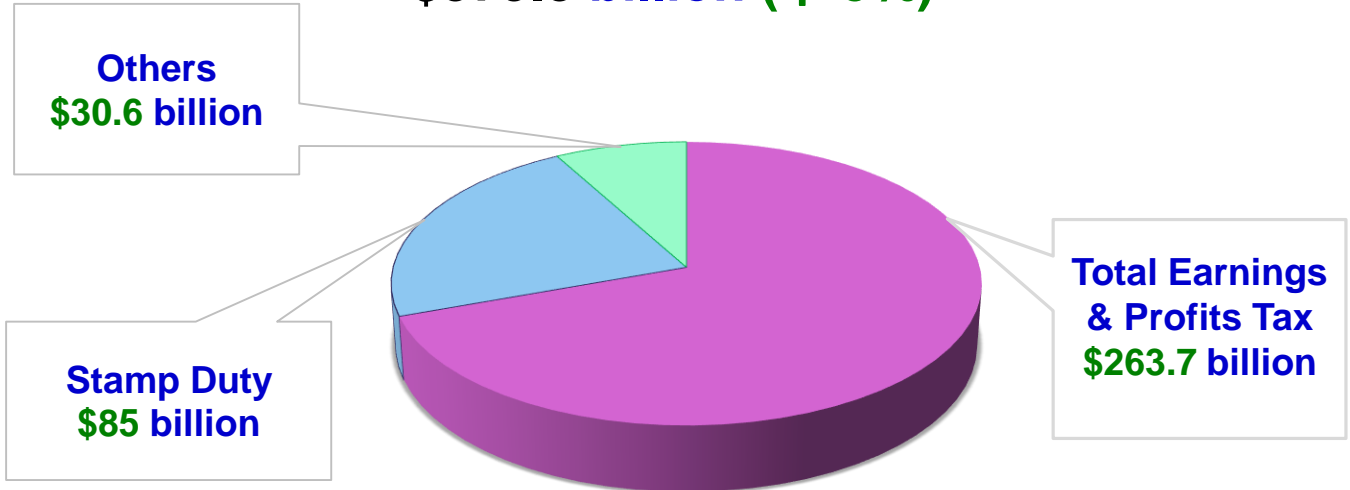
2021-22 : \$99.7 billion

Decrease by : \$29.7 billion (↓ 30%)



Estimates for 2023-24

IRD Total Revenue Collection \$379.3 billion (↑ 5%)





多謝各位
Thank You

