



  
**個人稅務網站**  
供個人（包括獨資業務經營者和物業的業主）使用

  
**商業稅務網站**  
供法團，合夥或其他團體使用

  
**稅務代表網站**  
供稅務代表或其他服務提供者使用

# IRD Press Conference

May 2, 2025



# Tax Returns for Individuals

## Year of Assessment 2024/25

- ◆ Issued on **May 2**
- ◆ **2.66 million** tax returns comprising:
  - ◆ **0.79 million** e-returns
  - ◆ **1.87 million** paper returns

# 2025-26 Budget – Tax Measures

- 100% tax reduction for **2024/25 Salaries Tax, tax under Personal Assessment and Profits Tax**, subject to a ceiling of **\$1,500** per case
- Eligible individuals with **rental income** may enjoy tax reduction under **Personal Assessment**
- Application for tax reduction not required



# New/Changed Items in Year of Assessment 2024/25

## Salaries Tax and Tax under Personal Assessment

- Implementation of Two-tiered Standard Rates Regime
- Introduction of additional deduction ceiling amount for Home Loan Interest or Domestic Rent
- Introduction of deduction for Assisted Reproductive Service Expenses

## Profits Tax

- Introduction of deduction for Leased Premises Reinstatement
- Removal of time limit for claiming Allowances for industrial/commercial buildings and structures

# Implementation of Two-tiered Standard Rates Regime

When calculating amount of **Salaries Tax** or **tax under Personal Assessment** at standard rates:

**First \$5 million** of net income will continue to be subject to the standard rate of **15%**, portion **exceeding \$5 million** will be subject to the standard rate of **16%**

# Introduction of additional deduction ceiling amount for Home Loan Interest or Domestic Rents

If specified conditions (including the taxpayer should reside with his/her newborn child in Hong Kong for a continuous period of not less than 6 months, or a shorter period that the Commissioner of Inland Revenue considers reasonable in the circumstances) are met, a taxpayer is allowed an **additional deduction ceiling amount of \$20,000** for home loan interest or domestic rents, on top of the **basic deduction ceiling (\$100,000)**

Each taxpayer is allowed an additional deduction ceiling amount for a **maximum of 19** years of assessment

**Eligible** taxpayers choosing to **use home loan interest / domestic rents additional deduction ceiling amount** should complete **Part 8.6** of their tax returns

# Introduction of deduction for Assisted Reproductive Service Expenses

Deduction for expenses are allowed for taxpayer and his/her spouse in respect of expenses incurred by him/her, his/her spouse residing in the same household, or both of them jointly, for qualifying Assisted Reproductive Services, subject to a maximum total deduction of **\$100,000** per annum

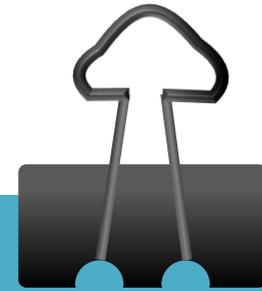
**Eligible** taxpayers should complete **Part 10** of the tax returns for **deduction for expenses on assisted reproductive services**

# **Introduction of deduction for Leased Premises Reinstatement**

**Expenses incurred for reinstating condition of leased premises to their original condition at end of or on early termination of lease are eligible for profits tax deduction**

**Removal of Time Limit for  
claiming annual allowances  
for industrial/commercial buildings or structures**

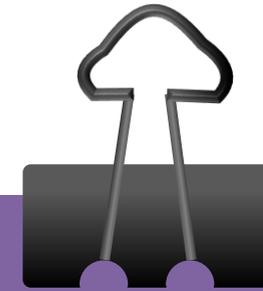
# Filing of Tax Returns



## General cases

六月 JUNE 2025						
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						

On or before  
**June 2**



## Sole proprietors

八月 AUGUST 2025						
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

On or before  
**August 2**

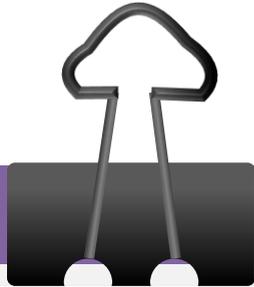
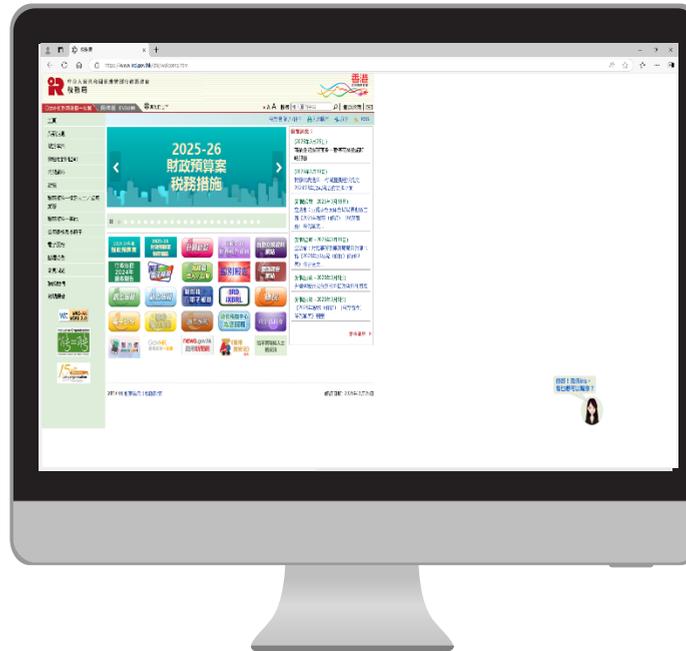
# Extension of Filing Deadlines

Automatic extension for tax returns for individuals  
**filed electronically:**



General cases

July 2



Sole  
proprietors

September 2

# e-Seminar for Individual Taxpayers

**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 Other Languages

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**稅務中心**  
Inland Revenue Centre  
5 協調道 Concorde Road

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

## e-Seminar

### 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 under "Q & A Corner". Other questions are welcome. If you have any enquiries, you can send us an e-mail at [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk). To improve the quality of our service, 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.

[back to top](#)

[www.ird.gov.hk/eng/tax/esem\\_ctr.htm](http://www.ird.gov.hk/eng/tax/esem_ctr.htm)

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# Extended Service Hours for Telephone Enquiries Hotline

 **187 8022**

- **During May 2 to June 2, 2025**

- **Weekdays** **8:15 am – 7 pm**

- **Saturdays** **9 am – 1 pm**

# e-Filing of Tax Returns for Individuals

**Automatic extension of 1 month for filing tax return**

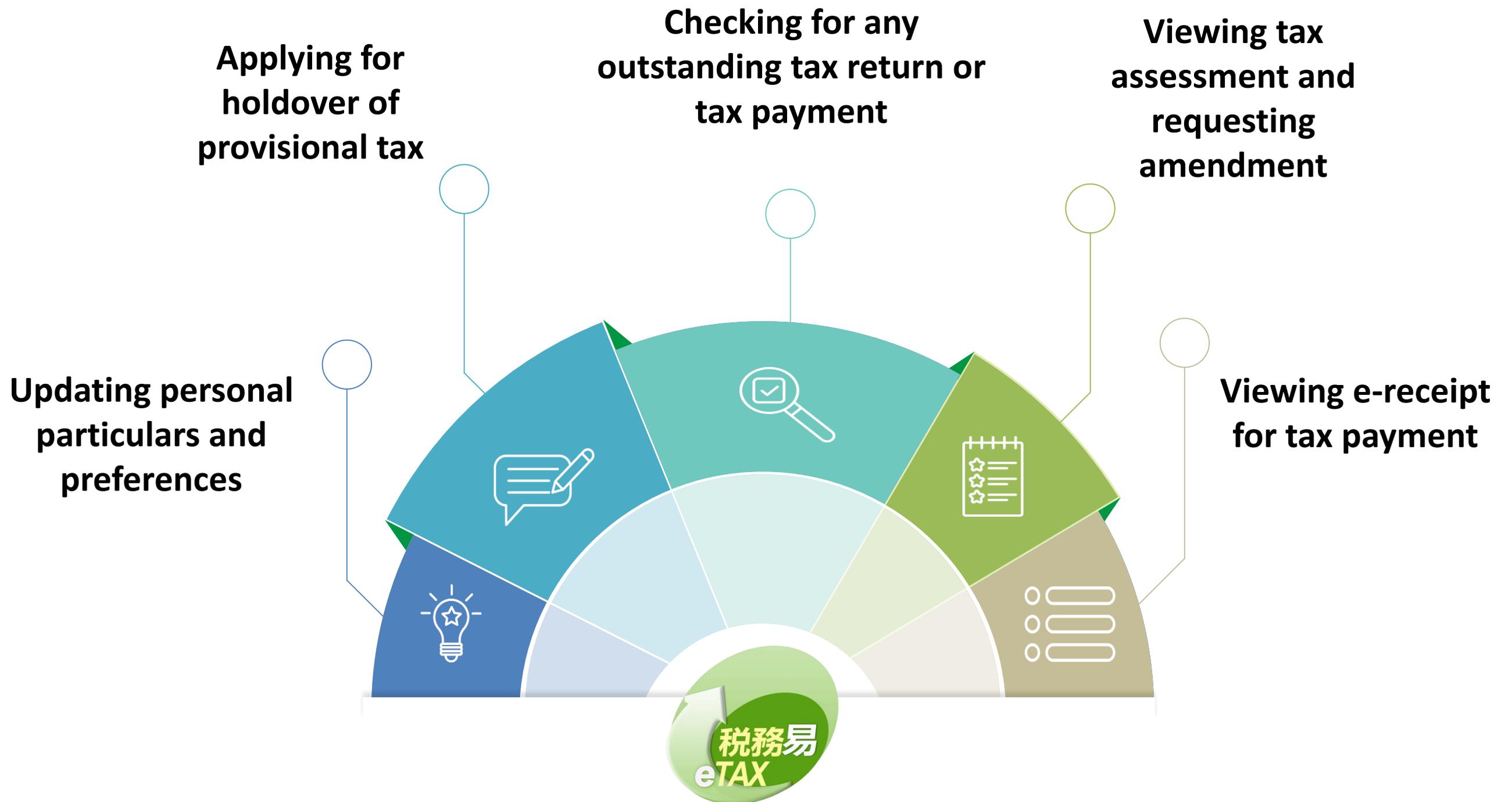


**Pre-filing of income amount (if applicable) to facilitate taxpayers and save time in completing tax return**

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

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

# eTAX Features



# New Portals under eTAX

IRD will launch **three interconnected portals** under **eTAX** services provided at GovHK website in **July 2025**:



# New Portals under eTAX (Cont'd)

## Individual Tax Portal (ITP)



- \* Existing personal tax services provided by eTAX to migrate to **ITP** with new design and enhanced functions in **July 2025**
- \* A mobile app to launch for **ITP**, allowing individual taxpayers to use biometric login
- \* Taxpayers can keep track of their e-communications with IRD via message box in **ITP** and receive push notification for new messages

# New Portals under eTAX (Cont'd)

## Business Tax Portal (BTP)



### Business Tax Portal

For corporations, partnerships or other  
body of persons.

- \* A new electronic platform dedicated for Businesses to handle tax and business affairs online
- \* For example: submit tax returns online, view e-filed tax returns and tax assessments issued, request for amending an assessment, and communicate with IRD on other tax related matters
- \* Allows e-filing of Employers' returns, and handles matters relating to stamp duty, certificate of resident status and business registration

# New Portals under eTAX (Cont'd)

## Tax Representative Portal (TRP)



### Tax Representative Portal

For tax representatives or other service providers.

\* New electronic platform for service agents to access and manage their clients' (individuals and businesses) tax-related matters electronically

\* Provides online application for Block Extension



IRD plans to fully implement electronic Block Extension Scheme from **April 2026**. Tax representatives are encouraged to lodge extension applications or notifications **electronically** this year to familiarise themselves with the services

# e-Filing of Profits Tax Returns



Taxpayers are encouraged to file their Profits Tax returns **electronically**, together with supporting documents (including financial statements and tax computations) in inline eXtensible Business Reporting Language (iXBRL) format

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

IRD provides the following **new features** from **April 1, 2025**:

1

## e-Filing of Profits Tax Returns

- All corporations and businesses can file Profits Tax returns electronically for the years of assessment **2022/23 to 2024/25**

2

## Updated IRD Taxonomy Package

- IRD Taxonomy Package (**both English and Traditional Chinese editions**) is updated to incorporate changes in accounting standards and amendments in tax legislation

3

## Enhanced IRD iXBRL Data Preparation Tools

- Enhanced English Tagging Tool (Windows version) which accepts import of financial statements in **Microsoft Excel format**
- More choices of **currency types** to help taxpayers generate iXBRL data files for financial statements and tax computations denominated in a more variety of currencies

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

The screenshot shows 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 ASIA'S WORLD CITY" logo. The navigation bar features "GovHK 香港政府一站通", language options (繁體版, 简体版, Other Languages), a search bar, and links for "eTAX Login/Register", "Printer View", "Share", and "RSS". The left sidebar contains a menu with items 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, FAQ, Contact Us, and Related Links. The main content area is titled "Electronic Filing of Profits Tax Return" and includes a notice: "A further extension of 1 MONTH will be granted by the Department on application if the Profits Tax returns are filed electronically." Below this is a "Guide to Electronic Filing of Profits Tax Return" section, which states that corporations and businesses can file their Profits Tax returns for the years of assessment 2022/23 to 2024/25, and attach the required supplementary forms, financial statements and tax computations electronically through eTAX. The guide introduces the service for filing of Profits Tax return through the Internet and lists the following topics:

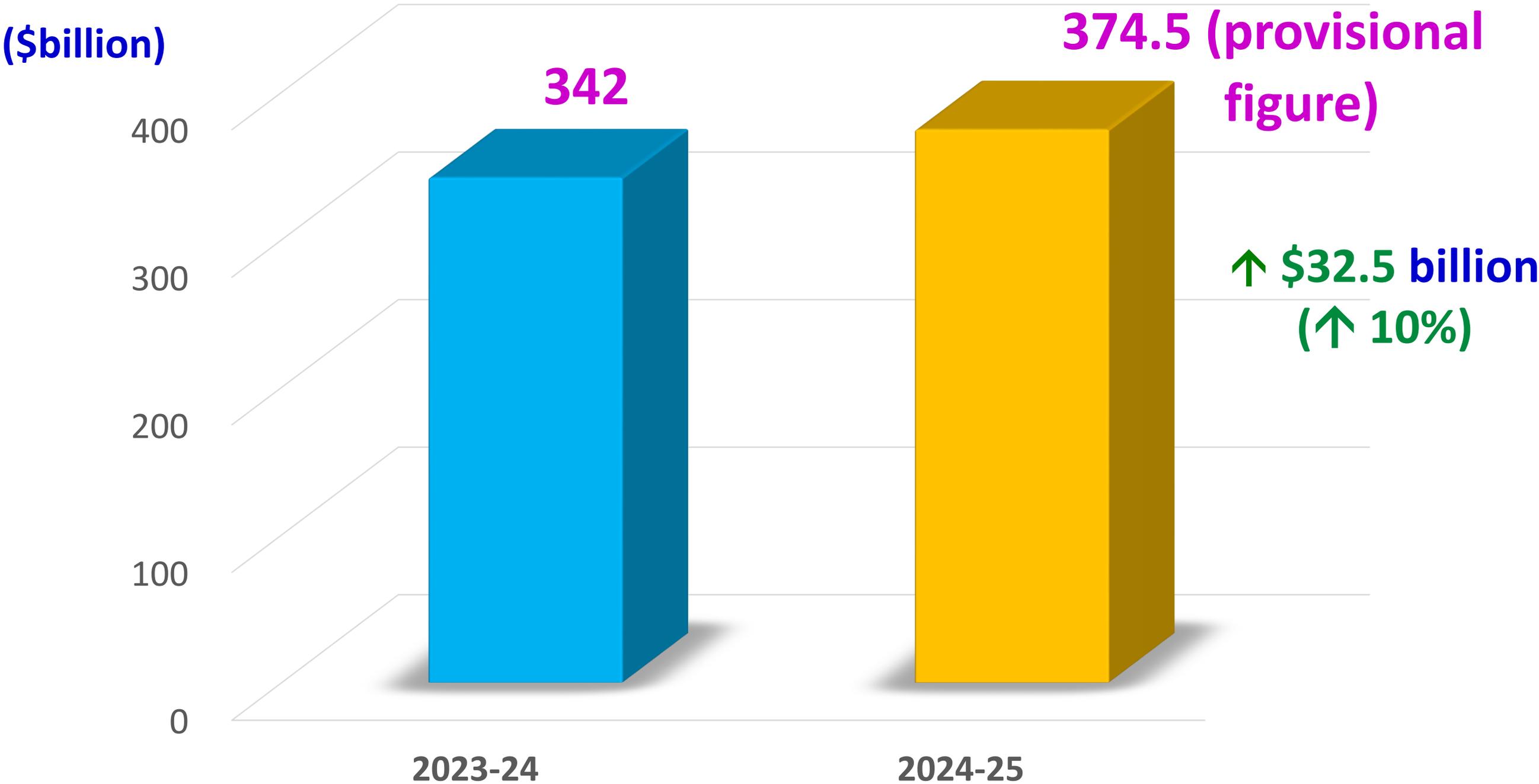
- Flow of Submitting Profits Tax Return through the Internet
- Quick Guide for Services for Filing of Profits Tax Return through the Internet
  - ▶ Uploading of Data Files for Supplementary Forms and Supporting Documents to Profits Tax Return
  - ▶ Completion of Profits Tax Return
  - ▶ Submission of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

At the bottom left of the page, there is a logo for "W3C WAI-AA WCAAG 2.0".

Visit IRD's website for details:  
[www.ird.gov.hk/eng/tax/bus\\_epf.htm](http://www.ird.gov.hk/eng/tax/bus_epf.htm)

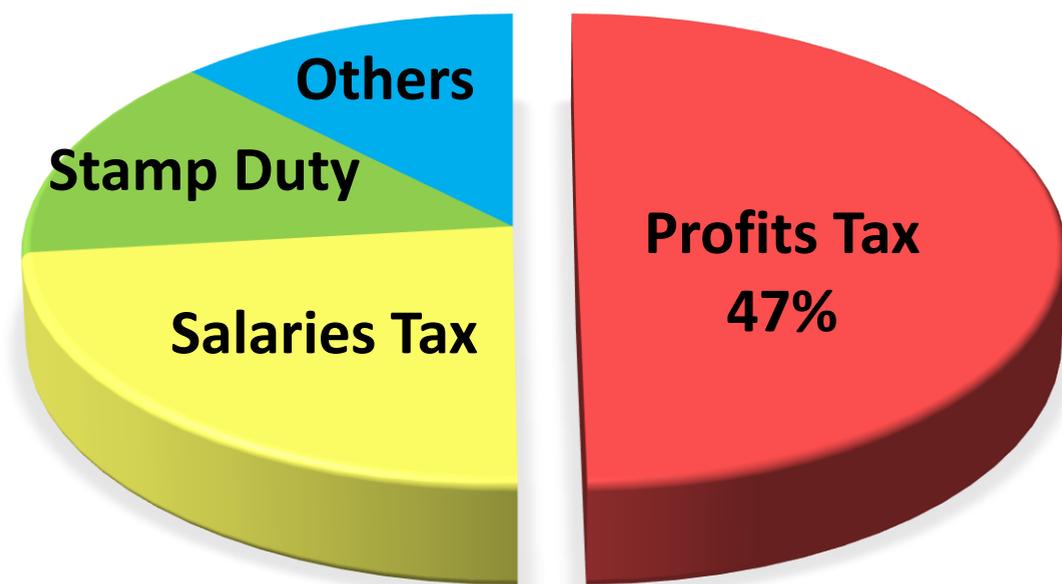


# IRD Total Tax Revenue Collections



# Profits Tax

## Collections of 2024-25



## Profits Tax Collections

**2024-25** : **\$177.7 billion**  
(provisional figure)

**2023-24** : **\$170.5 billion**

**Increase by** : **\$7.2 billion (↑ 4%)**

# Salaries Tax

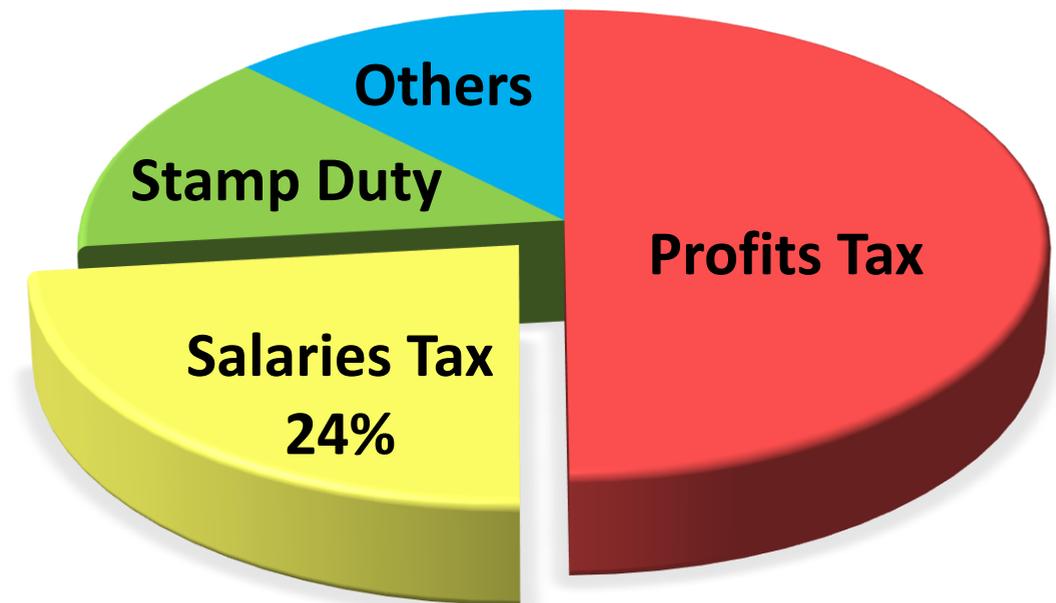
## Collections of 2024-25

### Salaries Tax Collections

**2024-25** : **\$88.9 billion**  
(provisional figure)

**2023-24** : **\$79.9 billion**

**Increase by** : **\$9 billion (↑ 11%)**



# Stamp Duty

## Collections of 2024-25

### Stamp Duty Collections

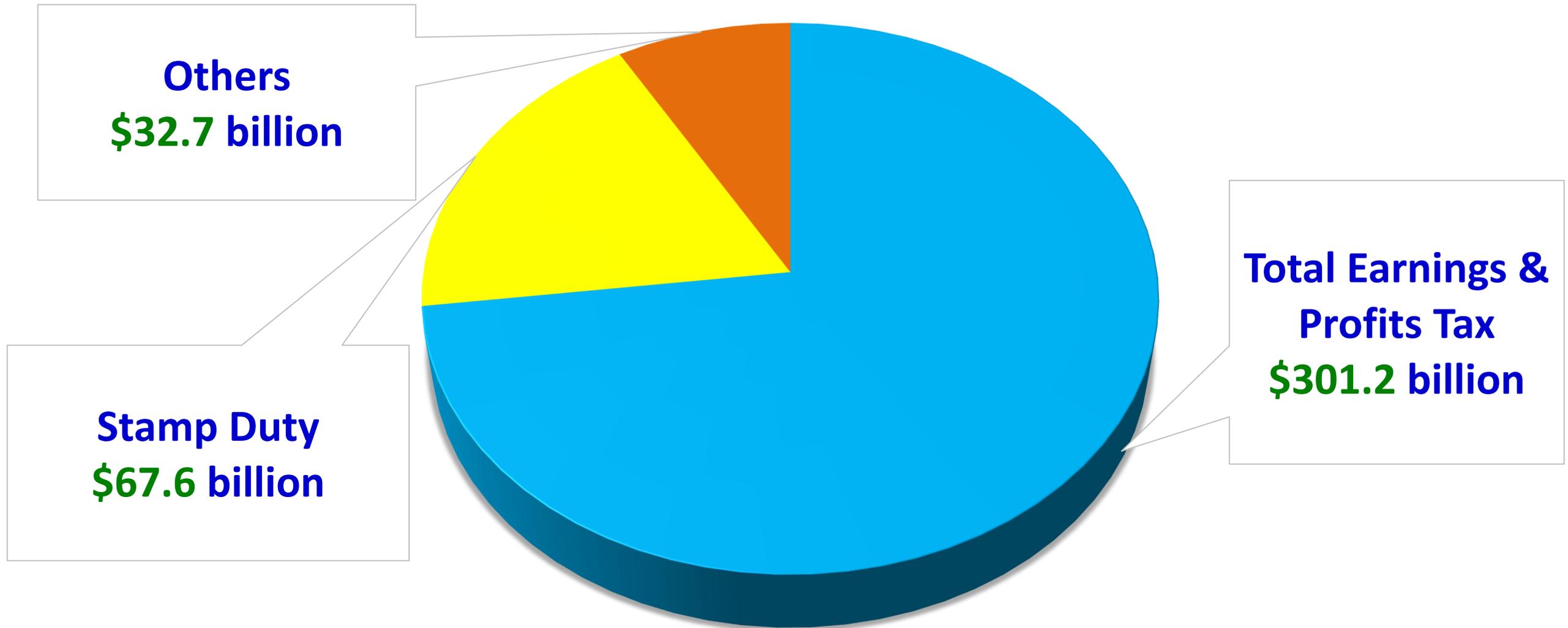
**2024-25** : **\$63.9 billion**  
(provisional figure)

**2023-24** : **\$49.1 billion**

**Increase by** : **\$14.8 billion (↑ 30%)**



# Estimates for 2025-26



**Estimate of IRD Total Revenue Collection**  
**\$401.4 billion (↑ 7%)**

Note: Individual figures may not add up to the total due to rounding.



  
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# Thank You

