



IRD Press Conference

May 4, 2026

Inland Revenue Department

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

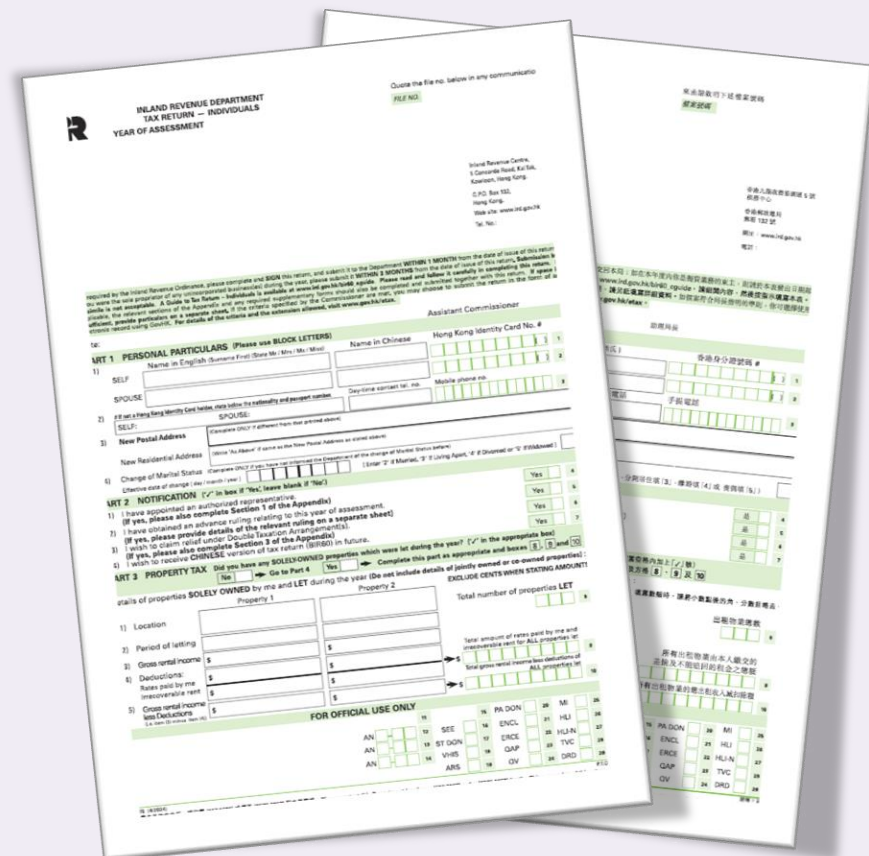


Tax Returns for Individuals


Year of Assessment (“Y/A”) 2025/26

- ◆ Issued on **May 4**
- ◆ **2.77 million** tax returns comprising:

1.85 million
Paper Returns



0.92 million
e>Returns

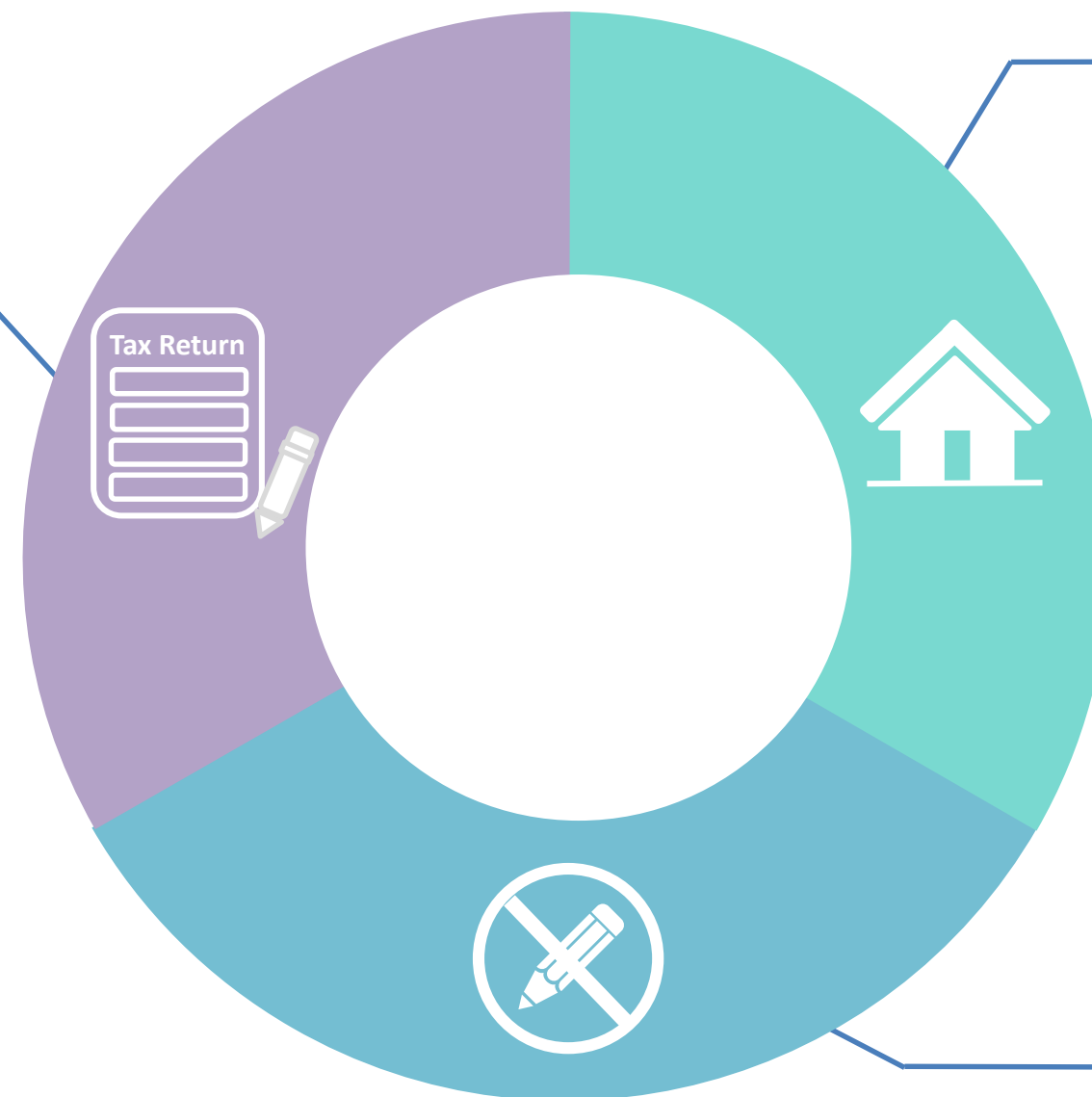


Individual Tax Portal
For individuals (including sole traders
and property owners)

2026-27 Budget – Concessionary Tax Measures

One-off tax reduction for Y/A 2025/26

100% tax reduction of **2025/26 Salaries Tax, tax under Personal Assessment and Profits Tax**, subject to a ceiling of **\$3,000** per case



Eligible individuals with **rental income** may enjoy tax reduction under **Personal Assessment**

No application required

2026-27 Budget – Concessionary Tax Measures (Cont'd)

Increase following allowances and deduction ceiling from Y/A 2026/27



Basic Allowance

\$132,000 → **\$145,000**

Married Person's Allowance

\$264,000 → **\$290,000**

Single Parent Allowance

\$132,000 → **\$145,000**



Child Allowance

(for each of the 1st to 9th child)

\$130,000 → **\$140,000**

Additional Child Allowance for Newborns

(for each child)

\$130,000 → **\$140,000**



Dependent Parent/ Grandparent Allowance

(for each dependant) and Additional Dependent Parent/ Grandparent Allowance (for each dependant who is living with the taxpayer continuously throughout the year)

Aged 60 or above, or disabled

- **Basic:** \$50,000 → **\$55,000**
- **Additional:** \$50,000 → **\$55,000**

Aged 55 or above but below 60

- **Basic:** \$25,000 → **\$27,500**
- **Additional:** \$25,000 → **\$27,500**

Deduction for Elderly Residential Care Expenses

\$100,000 → **\$110,000** (Ceiling)

2025 Policy Address – Tax Measures

Extend claim period for Additional Child Allowance for newborns from one year to two years



- From Y/A 2026/27, can claim twice the allowance for each child in the first two years following childbirth



- Applicable to all children under two years old by end of Y/A 2026/27

2026-27 Budget & 2025 Policy Address

– Tax Measures



- Tax measures to implement after Legislative Council's passage of the relevant Amendment Bill

Filing of Tax Returns

General Cases

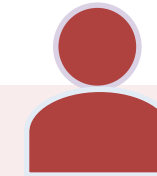


六月 June 2026

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 4**

Sole Proprietors



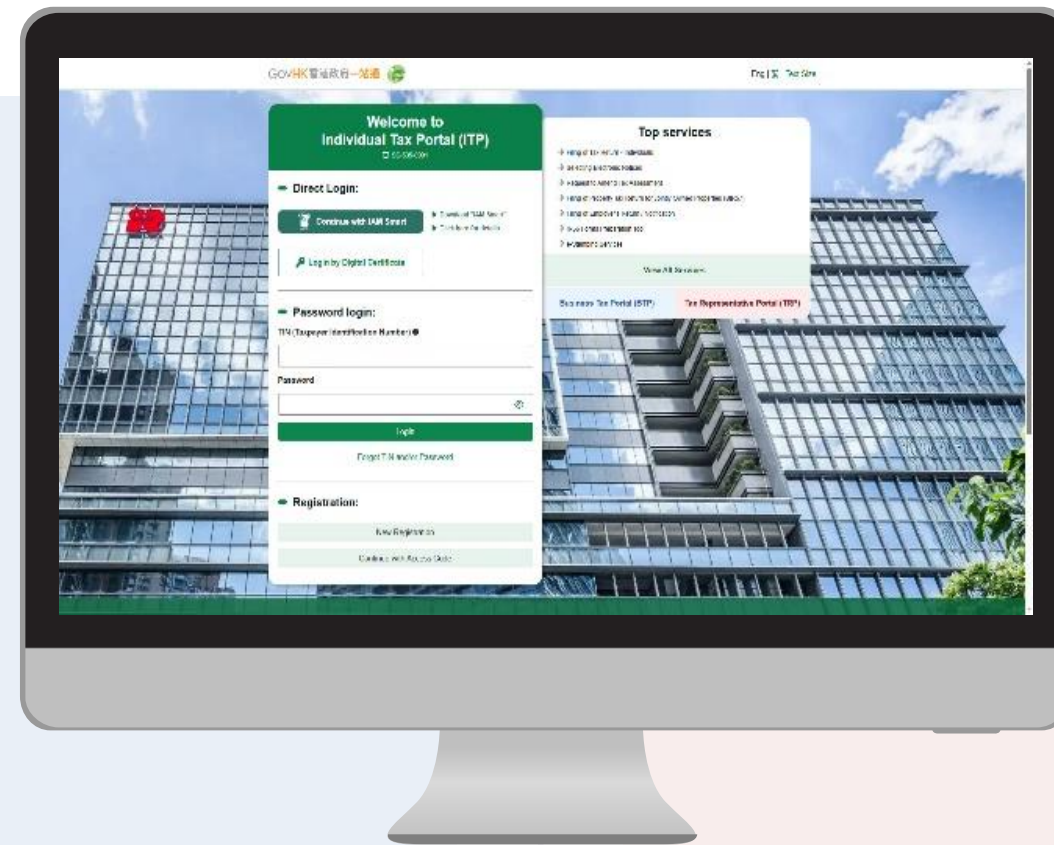
八月 August 2026

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
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31						

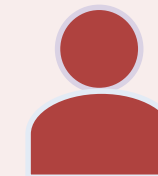
On or before **August 4**

Extension of Filing Deadlines

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



General Cases
On or before **July 4**



Sole Proprietors
On or before **September 4**

e-Seminar for Individual Taxpayers

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 'HONG KONG ASIA'S WORLD CITY' logo. A navigation bar contains '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'. A left sidebar lists various site sections. The main content area features a banner for the 'Inland Revenue Centre' and a breadcrumb trail: 'Home > Tax Information - Individuals/Businesses > e-Seminars > e-Seminar for Individual Taxpayers'. The page title is 'e-Seminar for Individual Taxpayers'. Under 'Points to note', there are three items: 1. 'Join the "e-Seminar for Individual Taxpayers"', 2. '"Q & A Corner" on the net', and 3. 'Provide general guidance'. The text for item 1 explains the seminar's purpose and includes a link to 'ENTER'. The text for item 2 describes the 'Q & A Corner' feature and provides the email 'taxinfo@ird.gov.hk'. Item 3 is partially visible.

e-Seminar

Q&A Corner

Visit IRD's website for details:
www.ird.gov.hk/eng/tax/esem_ctr.htm

Extended Service Hours for Telephone Enquiries Hotline



187 8022



Service Period: May 4 – June 4, 2026



Weekdays

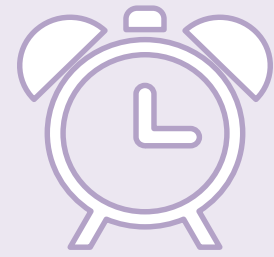
8:15 am – 7 pm



Saturdays

9 am – 1 pm

e-Filing of Tax Returns for Individuals



Automatic extension of 1 month



Pre-filling personal & employment details, e.g. income & allowance, according to IRD's information



Saving function



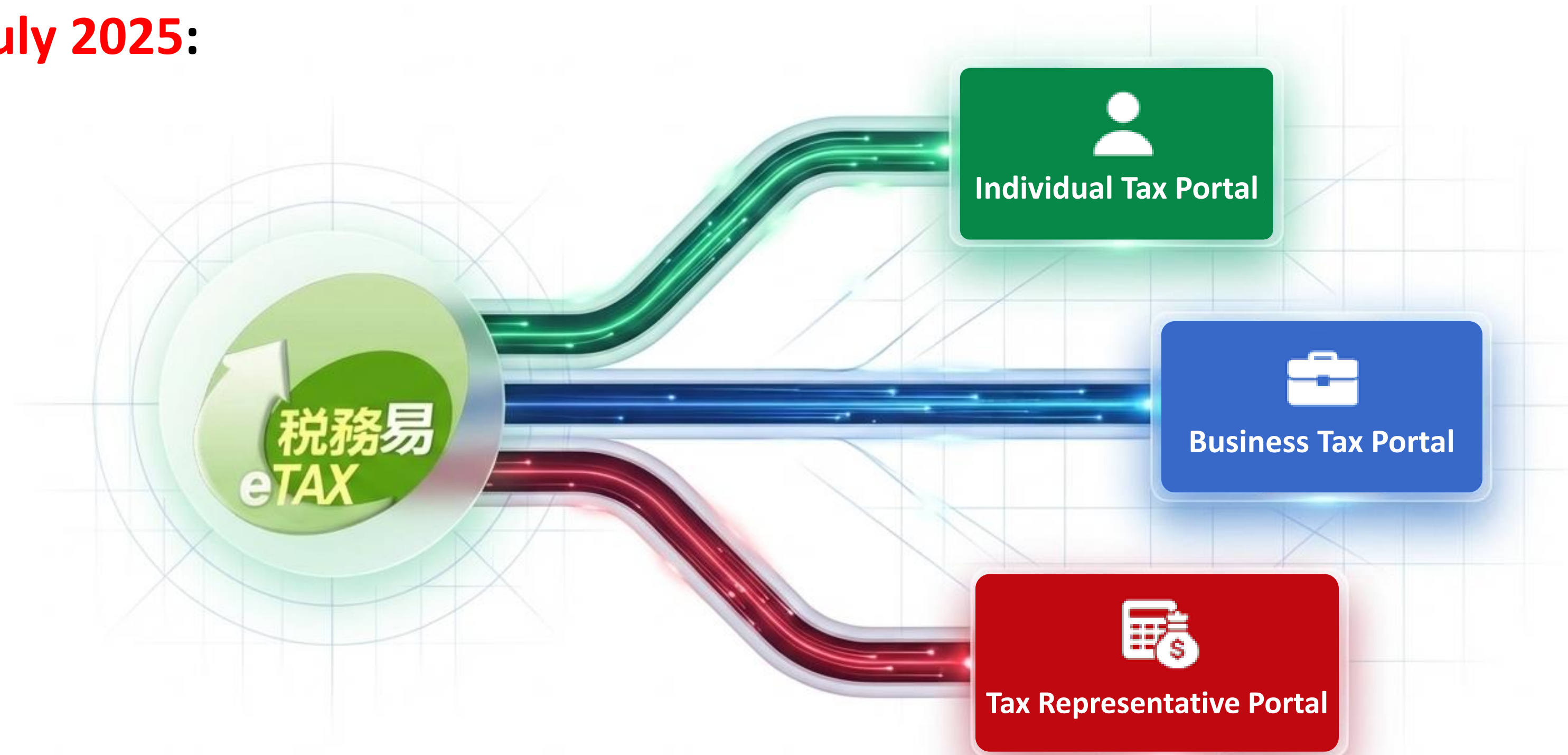
Viewing and saving submitted tax return and estimated Salaries Tax computation



Computation of estimated Salaries Tax payable

New Portals under eTAX

Three new interconnected tax portals launched under eTAX services in **July 2025**:



Individual Tax Portal (ITP)



Individual Tax Portal

For individuals (including sole traders
and property owners)

- ❖ Keep track of e-communications with IRD via **ITP**
- ❖ Receive push notification for new messages via “eTAX” mobile app
- ❖ From **May 2026**, electronic tax filing extended to cover:
 - application for exemption of income
 - claim for relief from double taxation
 - sole proprietorship business with gross income over \$2 million

Business Tax Portal (BTP)



Business Tax Portal

For corporations, partnerships or
other body of persons

- ❖ For Businesses to handle tax and business affairs online
- ❖ Services:
 - Submit tax returns
 - View electronic tax returns and tax assessments
 - Request for assessment amendments
 - Request for extension of time to reply Profits Tax enquiries
 - File Employers' returns
 - Handle stamp duty and business registration matters
 - Apply for certificate of resident status
 - Contact IRD

Tax Representative Portal (TRP)



Tax Representative Portal

For tax representatives or other
service providers

- ❖ For service agents to handle their clients' tax matters:
 - Handle Profits Tax, Individual Tax, Property Tax, Business Registration and Employers Matters
 - Certificate of resident status
 - Make a request/ reply
- ❖ Key features:
 - Application for block extension of tax returns
 - File tax returns on behalf of clients
 - Compliance tracking

New Tax Portals Learning Resources Centre

New Tax Portals Learning Resources Centre

Access our comprehensive collection of e-Demo and user guides to help you navigate the three new tax portals. These self-learning materials will help you get the most out of our digital services.

About the New Tax Portals

The Inland Revenue Department is launching three new interconnected tax portals to enhance your digital tax experience. Learn about each portal and its key features below.



Individual Tax Portal



Business Tax Portal



Tax Representative Portal

Visit IRD's website for details:

<https://www.ird.gov.hk/eng/ntp/resources.htm>

e-Filing of Profits Tax Returns



- ❖ Companies encouraged to file Profits Tax returns electronically
- ❖ First phase of mandatory electronic filing of Profits Tax returns effective from **1 April 2026**
- ❖ Relevant entities of in-scope multinational enterprise groups subject to global minimum tax regime must file Profits Tax returns electronically from Y/A 2025/26

Visit IRD's website for details:
www.ird.gov.hk/eng/tax/bus_epf.htm

BEPS 2.0 Pillar Two Portal



Implement the Global minimum tax and the Hong Kong minimum top-up tax

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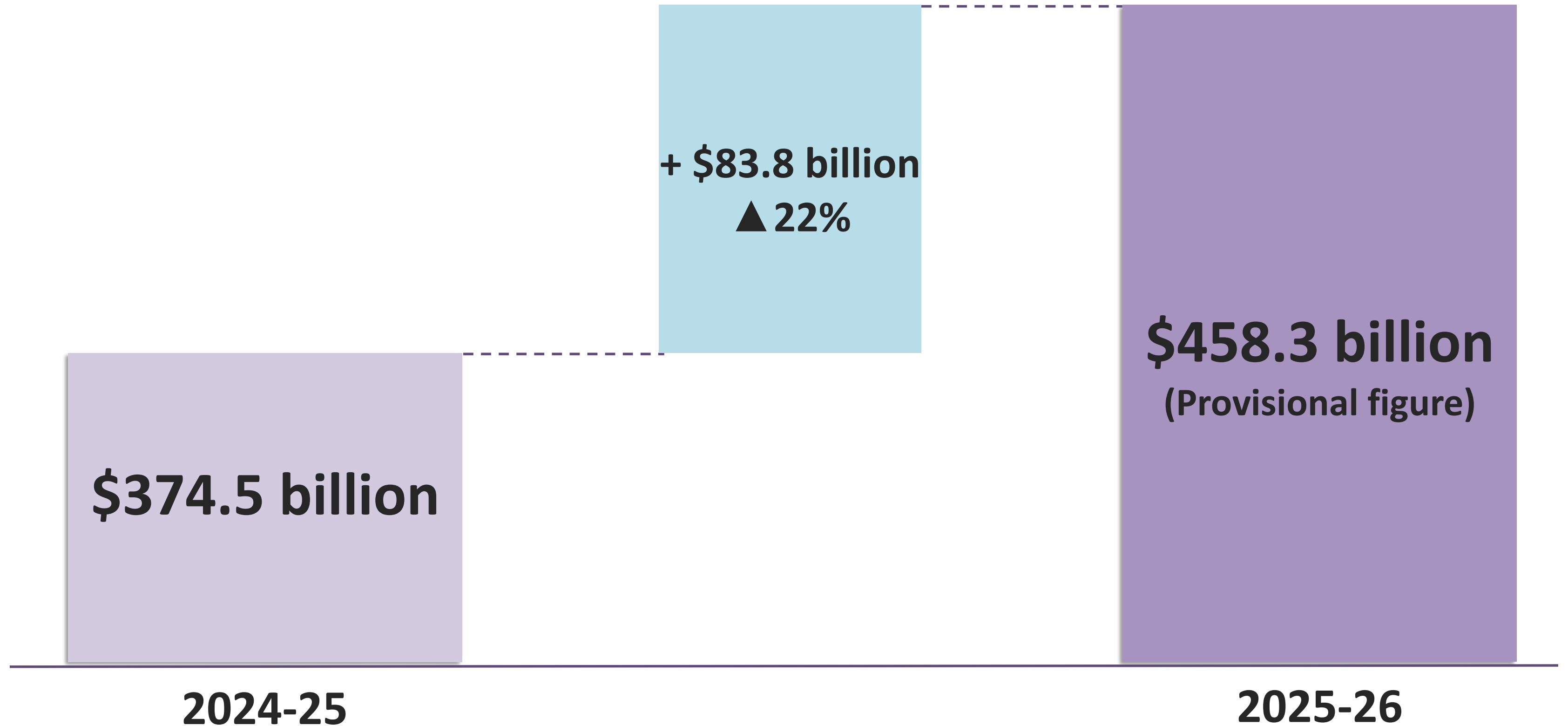
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Fourth quarter of 2026 – to launch New functions

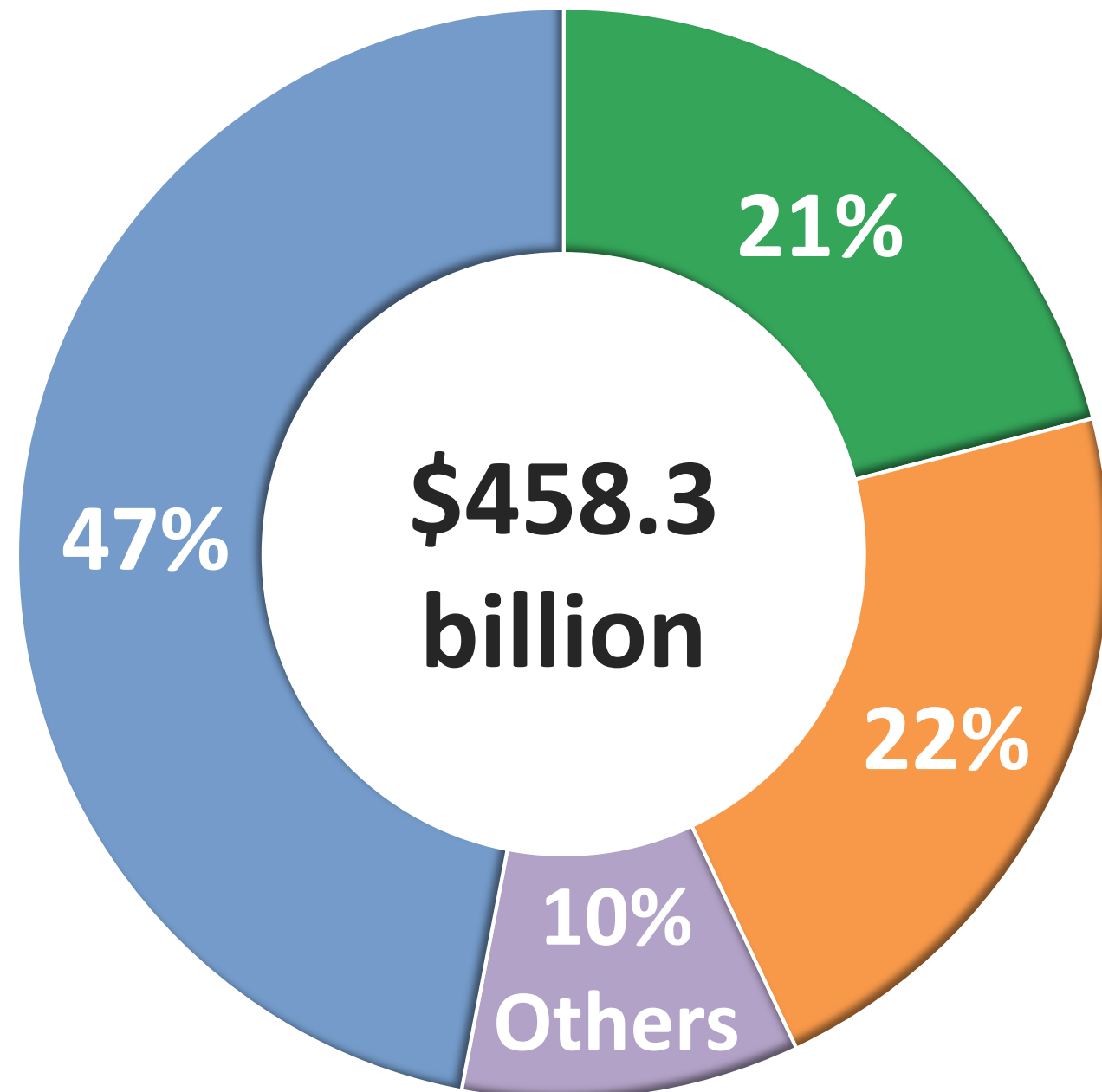
- Filing of top-up tax returns
- Viewing and downloading electronic notices of top-up tax assessments

IRD Total Tax Revenue Collection

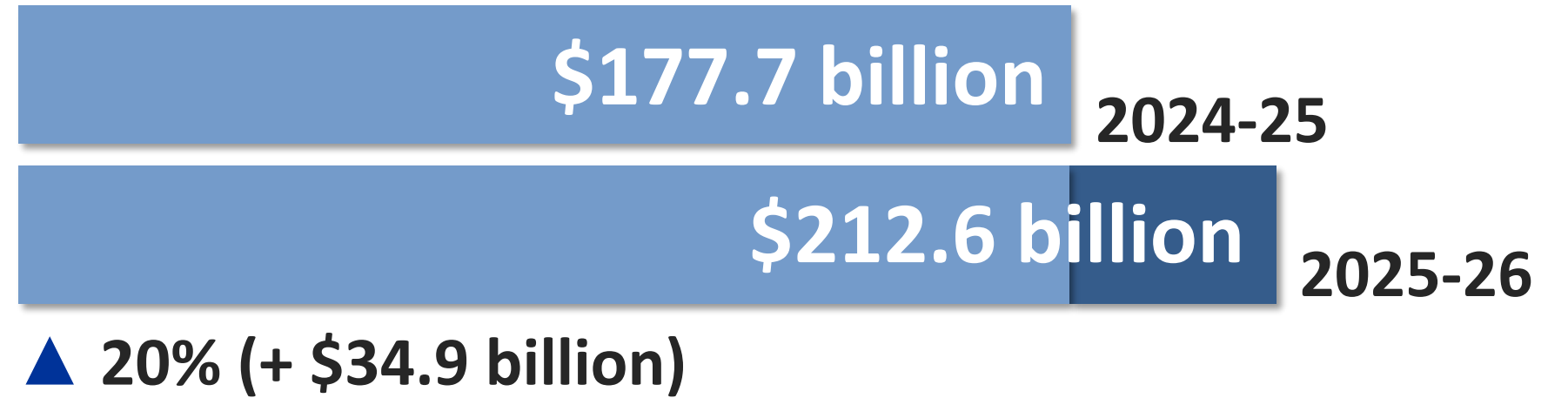


IRD Total Tax Revenue Collection (Cont'd)

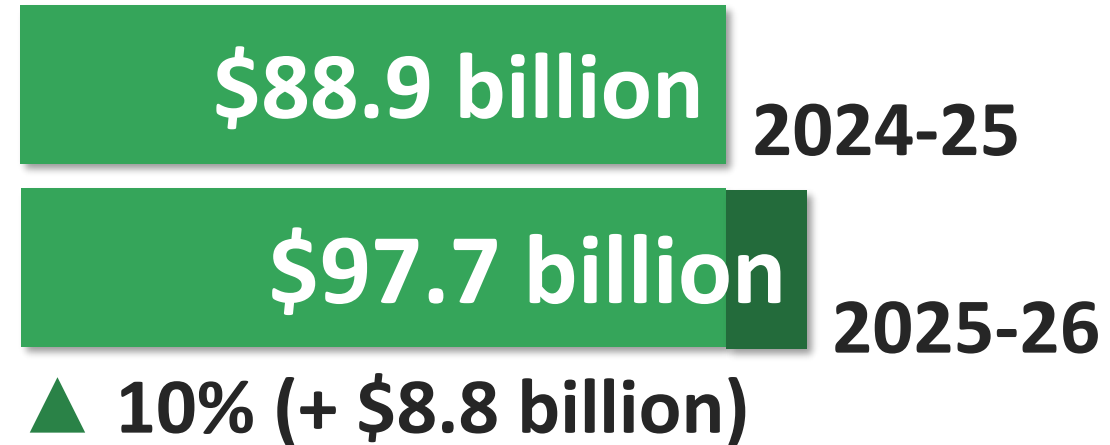
Collection of 2025-26 (provisional figures)



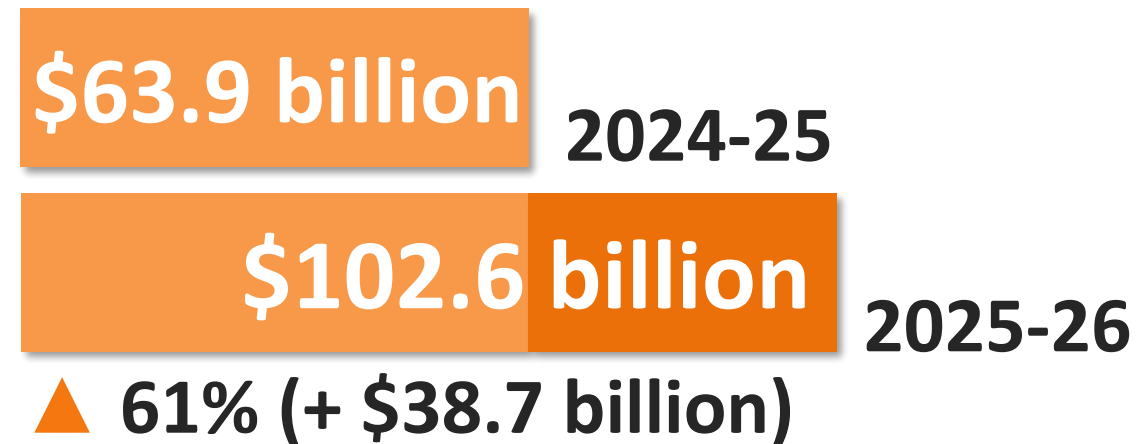
Profits Tax



Salaries Tax



Stamp Duty



Estimates for 2026-27

Estimate of IRD Total Revenue Collection

\$455.1 billion



**Total Earnings &
Profits Tax
\$321.2 billion**



**Stamp Duty
\$101 billion**



**Others
\$32.9 billion**



Thank You



Inland Revenue Department

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