<cence No. >> - INSP(HAT)

The Proprietor,
<< Hotel / Guesthouse >>
<< Address >>

2594 3066

2877 1260

taxinfo@ird.gov.hk

先生/女士:

2024-25年度財政預算案建議 - 重新徵收「酒店房租税」

財政司司長在他發表的2024-25年度財政 預算案中建議重新徵收「酒店房租税」。

現來信告知這項建議的有關事宜。

建議

政府建議由2025年1月1日(「生效日期」) 起調整「酒店房租税」的税率,由現時的0%回 復至免收之前的3%。政府會適時向立法會動 議一項決議,落實該項建議。建議倘有任何變 更,我們會盡早通知你,以便你有時間為相關 的改動作好準備。

建議的影響

由生效日期起,貴酒店/賓館須履行按季向本局繳交房租3%的「酒店房租税」和提交「酒店房租税」申報表的責任。

生效日期前

你可能需要作出準備,包括優化你的會計 及計費系統,令到帳目及帳單可分別列出房租 及其應繳的「酒店房租税」。另外,你亦可能 需要更新你的網頁和房價列表,令到客人知悉 房價是否包含「酒店房租税」。除了上述建議 外,你還需計劃並做好準備履行按季繳交「酒 店房租税」和提交「酒店房租税」申報表的責 任。 Dear Sir/Madam,

2024-25 Budget Proposal – Re-imposition of Hotel Accommodation Tax

In his 2024-25 Budget Speech, the Financial Secretary proposed to re-impose the Hotel Accommodation Tax ("HAT").

We are writing to keep you abreast of this proposal.

The proposal

Under the proposal, the rate of HAT will be adjusted from the current rate of 0% to the rate of 3% (same as the one before waiver) with effect from 1 January 2025. The Government will move a resolution at the Legislative Council to give effect to the proposal in due course. Should there be any subsequent amendment(s) to the proposal, we will let you know promptly, so that you could have time to prepare for the change.

Impact of the proposal

Starting from the effective date, your hotel/guesthouse will be required to comply with the quarterly obligations to pay the HAT at the rate of 3% on all accommodation charges and file the HAT return to the Inland Revenue Department ("IRD").

Before the effective date

You may need to perform preparatory work, including to enhance your accounting and billing systems, separately disclosing accommodation charges and HAT payable thereon, and to update your websites and room price lists, drawing your guests' attention to whether the room rates are inclusive of HAT. In addition to the above recommendations, you have to plan and get prepared for compliance with the quarterly obligations to pay the HAT and file the HAT return.

生效日期後

當建議制定成為法律後,「酒店房租税」季度申報表將在生效日期當季的第一個工作日發出。貴酒店/賓館便須在當季的最後一日後的14天內,就該季度繳交「酒店房租税」和提交填妥的申報表。

如果重新徵收「酒店房租税」的生效日期 為2025年1月1日,貴 酒店/賓館須在2025年 4月14日或之前,就2025年1月1日至2025年3 月31日期間,繳交「酒店房租税」和提交「酒店房租税」申報表。

更多資料

有關繳交「酒店房租稅」和提交「酒店房租稅」申報表的事宜,現附上6條常見問題與答案給你參考。在發出第一份季度「酒店房租稅」申報表後,我們會在稅務中心3樓(稅務督察組)增設一個專用服務台,解答填報「酒店房租稅」申報表的查詢。

如貴酒店/賓館對這項建議有任何查詢, 請致電2594 3067 (電郵: taxinfo@ird.gov.hk) 與我們的稅務督察組聯絡。本局網頁 (www.ird.gov.hk)亦載有與這項建議相關的資 料及常見問題與答案。

After the effective date

After the proposal has been enacted into law, a quarterly HAT return will be issued on the first working day of the quarter starting from the effective date. Your hotel/guesthouse will be required to pay the HAT and file the duly completed return for that quarter within 14 days of the quarter-end date.

If the effective date of the re-imposition of HAT is 1 January 2025, your hotel/guesthouse will need to pay the HAT and file the HAT return for the period from 1 January 2025 to 31 March 2025 on or before 14 April 2025.

More information

In relation to the payment of HAT and filing of HAT return, I have appended a list of six frequently asked questions and answers ("FAQs") to this letter for your reference. To answer enquiries on completion of HAT return, a dedicated helpdesk will also be set up on 3/F (Inspection Section) of the Inland Revenue Centre after the issuance of the first quarterly HAT return.

If you have any questions about this proposal, please contact our Inspection Section at 2594 3067 (email: taxinfo@ird.gov.hk). Information about this proposal and the FAQs are also available on IRD website at www.ird.gov.hk.

Yours faithfully,

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印花税署署長(代行)	()
	1 413 /	for Collector of Stamp Revenue	