

<<Licence No. >> - INSP(HAT)

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

2594 3066

2877 1260

taxinfo@ird.gov.hk

先生／女士：

Dear Sir/Madam,

2024-25年度財政預算案建議 – 重新徵收「酒店房租稅」

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

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「酒店房租稅」。

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

現來信告知這項建議的有關事宜。

We are writing to keep you abreast of this proposal.

建議

The proposal

政府建議由2025年1月1日（「生效日期」）起調整「酒店房租稅」的稅率，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。

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.

建議的影響

Impact of the proposal

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「酒店房租稅」和提交「酒店房租稅」申報表的責任。

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”).

生效日期前

Before the effective date

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「酒店房租稅」。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「酒店房租稅」。除了上述建議外，你還需計劃並做好準備履行按季繳交「酒店房租稅」和提交「酒店房租稅」申報表的責任。

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.

