

Frequently Asked Questions – Hotel Accommodation Tax

1. Question: When will the Hotel Accommodation Tax (HAT) be imposed on hotels and guesthouses?

Answer: The proposed commencement date for levying HAT is 1 January 2025.

2. Question: When should the HAT return be filed?

Answer: Subject to the enactment of the law, the Collector of Stamp Revenue (the “Collector”) will issue the first quarterly HAT return to the operator of hotel / guesthouse on 2 January 2025. For the subsequent quarters, the Collector will issue the quarterly HAT returns on the first working day of April, July, October and January in each year.

The manager of that hotel / guesthouse should complete and sign the quarterly HAT return and then send it to the Collector within 14 days after the quarters ending on 31 March, 30 June, 30 September and 31 December in each year.

3. Question: When should HAT be paid?

Answer: The payer shall pay to the Collector, within 14 days after 31 March, 30 June, 30 September and 31 December in each year, the amount of HAT payable in respect of the quarters ending on those dates.

4. Question: How to pay HAT?

Answer: The payer can send a crossed cheque made payable to “The Government of the Hong Kong Special Administrative Region” or “The Government of the HKSAR” together with the quarterly HAT return to the Collector for payment of HAT. Alternatively, he / she can request a Demand Note for payment by cash or cheque at post offices after filing the quarterly HAT return to the Inland Revenue Department in person. Daily cash payment at post offices shall be below \$120,000.

5. Question: How to calculate HAT?

Answer: The HAT is levied at the rate of 3% on all accommodation charges, which is the sum payable by or on behalf of the guests for accommodation received. However, the normal 10% service charge added to the accommodation charge is exempted from HAT.

For example, if the room rate of \$1,000 includes 10% service charge and 3% HAT, the HAT is \$26.55, which is calculated as below:

$$\$1,000 / 113\% \times 3\% = \$26.55$$

6. Question: What is the penalty for late payment of HAT or late submission of quarterly HAT return?

Answer: The Collector will initiate prosecution actions in case there is late payment of HAT or late submission of quarterly HAT return.

常見問題 - 酒店房租稅

1. 問：何時開始對酒店及賓館徵收酒店房租稅？

答：建議開始徵收酒店房租稅的日期為 2025 年 1 月 1 日。

2. 問：何時須呈交酒店房租稅申報表（「申報表」）？

答：待法律制定後，印花稅署署長（「署長」）將於 2025 年 1 月 2 日向每間酒店或賓館之經營者發出第一季申報表。其後署長會於每年 4 月、7 月、10 月及 1 月之首個工作日發出季度申報表。

酒店或賓館的經理，均須在每年 3 月 31 日、6 月 30 日、9 月 30 日及 12 月 31 日截止的季度後的 14 天內，簽署並送交署長有關的季度申報表。

3. 問：何時須繳付酒店房租稅？

答：付款人須在每年 3 月 31 日、6 月 30 日、9 月 30 日及 12 月 31 日後的 14 天內，就截至上述日期為止的各季度，向署長繳交應付的酒店房租稅。

4. 問：如何繳付酒店房租稅？

答：付款人可將填妥的季度申報表連同註明支付「香港特別行政區政府」的劃線支票，郵寄給署長；或將填妥的季度申報表親身交到稅務局後，要求發出付款通知書，以便前往郵政局以現金或支票繳款。郵政局每天的現金繳款額必須少於 \$120,000。

5. 問：如何計算酒店房租稅？

答：酒店房租稅是按房租 3% 徵收的稅項，而房租則是指由客人或其代表為所獲提供的住房而繳付的款項。在一般情況下，附加於房租的 10% 服務費不需繳付酒店房租稅。

例如：所繳房租總額 \$1,000，包含 10% 服務費和 3% 酒店房租稅。
酒店房租稅為 \$26.55，計算如下：

$$\text{\$1,000} \div 113\% \times 3\% = \text{\$26.55}$$

6. 問：逾期繳交酒店房租稅或呈交酒店房租稅申報表的罰則如何？

答：署長可就逾期繳交稅款或逾期呈交申報表而提出檢控行動。