



# HONG KONG

## Tax Authority and Related Information

Hong Kong Inland Revenue Department (IRD) <https://www.ird.gov.hk/eng/welcome.htm>

e-Services (eTAX) <https://etax23.ird.gov.hk/ird/login/jsp/LON002.jsp>

## Access to Local Tax Consultancies

Certified Tax Advisers (by the Taxation Institute of Hong Kong) <https://www.tihk.org.hk/certified-tax-adviser-register/>

Hong Kong Customs and Excise Department [https://www.customs.gov.hk/en/faqs/cargo\\_clearance/clearance/index.html](https://www.customs.gov.hk/en/faqs/cargo_clearance/clearance/index.html)

## Tax Treaties and Tax Information Exchange Agreements

[https://www.ird.gov.hk/eng/tax/dta\\_inc.htm](https://www.ird.gov.hk/eng/tax/dta_inc.htm) and  
[https://www.ird.gov.hk/eng/tax/dta\\_tiea\\_agreement.htm](https://www.ird.gov.hk/eng/tax/dta_tiea_agreement.htm)

## General Anti-Avoidance Rules for Income Tax

IRD Practice Notes Parts C and D on “General Anti-avoidance Provision”  
<https://www.ird.gov.hk/eng/pdf/dipn15.pdf>

Landmark Case <https://www.ird.gov.hk/eng/faq/lifung.htm>

## Tax Residency

General Information <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Hong-Kong-Residency.pdf> and  
[https://www.ird.gov.hk/eng/tax/dta\\_cor.htm](https://www.ird.gov.hk/eng/tax/dta_cor.htm)

Certificate of Residency <https://www.ird.gov.hk/eng/paf/for.htm#dt>

## Tax Types

Individual Income Tax (Salaries Tax) <https://www.ird.gov.hk/eng/tax/ind.htm>

Rates <https://www.gov.hk/en/residents/taxes/taxfiling/taxrates/salariesrates.htm>

Allowances and Deductions <https://www.gov.hk/en/residents/taxes/salaries/allowances/allowances/index.htm> and  
<https://www.gov.hk/en/residents/taxes/salaries/allowances/deductions/index.htm>

## Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

<i>What's new in Individual Income Tax</i>	<a href="https://www.ird.gov.hk/eng/tax/budget.htm">https://www.ird.gov.hk/eng/tax/budget.htm</a> and <a href="https://www.ird.gov.hk/eng/tax/tia_covid19.htm">https://www.ird.gov.hk/eng/tax/tia_covid19.htm</a>
<i>Tax Forms</i>	<a href="https://www.ird.gov.hk/eng/paf/for.htm#st">https://www.ird.gov.hk/eng/paf/for.htm#st</a>
<i>Guides</i>	<a href="https://www.ird.gov.hk/eng/paf/pam.htm#stpa">https://www.ird.gov.hk/eng/paf/pam.htm#stpa</a> and <a href="https://www.ird.gov.hk/eng/ppr/dip.htm">https://www.ird.gov.hk/eng/ppr/dip.htm</a>
<i>Calculators</i>	<a href="https://www.gov.hk/en/residents/taxes/etax/services/tax_computation.htm">https://www.gov.hk/en/residents/taxes/etax/services/tax_computation.htm</a>
<b>Corporate Tax (Profits Tax)</b>	<a href="https://www.ird.gov.hk/eng/tax/bus_pft.htm">https://www.ird.gov.hk/eng/tax/bus_pft.htm</a>
<i>Rates</i>	<a href="https://www.gov.hk/en/residents/taxes/taxfiling/taxrates/profitsrates.htm">https://www.gov.hk/en/residents/taxes/taxfiling/taxrates/profitsrates.htm</a>
<i>Income and Deductions for Businesses</i>	<a href="https://www.ird.gov.hk/eng/tax/bus_pft.htm#a03">https://www.ird.gov.hk/eng/tax/bus_pft.htm#a03</a> (Income), <a href="https://www.ird.gov.hk/eng/tax/bus_pft.htm#a05">https://www.ird.gov.hk/eng/tax/bus_pft.htm#a05</a> (Exemption) and <a href="https://www.ird.gov.hk/eng/tax/bus_pft.htm#a06">https://www.ird.gov.hk/eng/tax/bus_pft.htm#a06</a> (Deductions)
<i>Tax Forms</i>	<a href="https://www.ird.gov.hk/eng/paf/for.htm#pf">https://www.ird.gov.hk/eng/paf/for.htm#pf</a>
<i>Guides</i>	<a href="https://www.ird.gov.hk/eng/paf/pam.htm#pt">https://www.ird.gov.hk/eng/paf/pam.htm#pt</a> and <a href="https://www.ird.gov.hk/eng/ppr/dip.htm">https://www.ird.gov.hk/eng/ppr/dip.htm</a>
<i>Tax Calendar/ Due Dates</i>	<a href="https://www.gov.hk/en/residents/taxes/taxfiling/filing/types/profitstax.htm#wtf">https://www.gov.hk/en/residents/taxes/taxfiling/filing/types/profitstax.htm#wtf</a>
<b>Transfer Pricing</b>	<a href="https://www.ird.gov.hk/eng/tax/bus_tp.htm">https://www.ird.gov.hk/eng/tax/bus_tp.htm</a>
<i>Mutual Agreement Procedures</i>	<a href="https://www.ird.gov.hk/eng/tax/dta_map.htm">https://www.ird.gov.hk/eng/tax/dta_map.htm</a>
<i>Advance Pricing Arrangements</i>	<a href="https://www.ird.gov.hk/eng/tax/dta_apa.htm">https://www.ird.gov.hk/eng/tax/dta_apa.htm</a>
<b>Goods and Services Tax</b>	
Hong Kong does not levy Value Added Tax.	
<b>Stamp Duty</b>	<a href="https://www.ird.gov.hk/eng/tax/sdu.htm">https://www.ird.gov.hk/eng/tax/sdu.htm</a>
<i>Stamp Duty Rates</i>	<a href="https://www.gov.hk/en/residents/taxes/stamp/stamp_duty_rates.htm">https://www.gov.hk/en/residents/taxes/stamp/stamp_duty_rates.htm</a>
<i>Stamp Duty Relief</i>	<a href="https://www.ird.gov.hk/eng/tax/sdu.htm#a12">https://www.ird.gov.hk/eng/tax/sdu.htm#a12</a>
<i>Time Limit for Stamping</i>	<a href="https://www.gov.hk/en/residents/taxes/stamp/time_limit_for_stamping.htm">https://www.gov.hk/en/residents/taxes/stamp/time_limit_for_stamping.htm</a>
<i>Tax Forms</i>	<a href="https://www.ird.gov.hk/eng/paf/for.htm#sd">https://www.ird.gov.hk/eng/paf/for.htm#sd</a>
<i>Guides</i>	<a href="https://www.ird.gov.hk/eng/paf/pam.htm#sd">https://www.ird.gov.hk/eng/paf/pam.htm#sd</a>

## Useful Tax Links at A Glance

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### Key Information, Tax Forms & Online Tools

Tax Returns Forms	<a href="https://www.ird.gov.hk/eng/paf/for.htm">https://www.ird.gov.hk/eng/paf/for.htm</a>
Tax Payments	<a href="https://www.ird.gov.hk/eng/faq/index.htm#a07">https://www.ird.gov.hk/eng/faq/index.htm#a07</a>
Dispute Resolution	<a href="https://www.gov.hk/en/residents/taxes/taxfiling/object/objections.htm">https://www.gov.hk/en/residents/taxes/taxfiling/object/objections.htm</a>
Inland Revenue Board of Review Decisions	<a href="https://www.ird.gov.hk/eng/ppr/irb.htm">https://www.ird.gov.hk/eng/ppr/irb.htm</a>

### Country Information by the Big Four

Hong Kong Highlights: <a href="https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-hongkonghighlights-2023.pdf">https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-hongkonghighlights-2023.pdf</a>	Corporate Tax Guide 2023: <a href="https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide">https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide</a>	Hong Kong Tax Profile: <a href="https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/08/hong-kong-2018.pdf">https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/08/hong-kong-2018.pdf</a>	Hong Kong Overview: <a href="https://taxsummaries.pwc.com/hong-kong-sar">https://taxsummaries.pwc.com/hong-kong-sar</a>
Hong Kong Tax and Investment Guide 2021: <a href="https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/deloitte-cn-tax-hk-tax-guide-en-210928.pdf">https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/deloitte-cn-tax-hk-tax-guide-en-210928.pdf</a>	Worldwide Personal Tax and Immigration Guide 2023-2024: <a href="https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide">https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide</a>	Hong Kong Tax Alert: <a href="https://kpmg.com/cn/en/home/services/tax/hong-kong-tax-services/hong-kong-tax-insights.html">https://kpmg.com/cn/en/home/services/tax/hong-kong-tax-services/hong-kong-tax-insights.html</a>	Click <a href="#">here</a> for information on tax administration
	Hong Kong Tax Alert: <a href="https://www.ey.com/en_cn/hong-kong-tax-alerts">https://www.ey.com/en_cn/hong-kong-tax-alerts</a>		Individual - Taxes on Personal Income: <a href="https://taxsummaries.pwc.com/hong-kong-sar/individual/taxes-on-personal-income">https://taxsummaries.pwc.com/hong-kong-sar/individual/taxes-on-personal-income</a>
			Corporate - Taxes on Corporate Income: <a href="https://taxsummaries.pwc.com/hong-kong-sar/corporate/taxes-on-corporate-income">https://taxsummaries.pwc.com/hong-kong-sar/corporate/taxes-on-corporate-income</a>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to [enquiry@sctp.org.sg](mailto:enquiry@sctp.org.sg) as the original websites may have updated their respective content in the meantime.