

# APW Accounting & Business Services Limited

## 日進會計及商務有限公司

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### HONG KONG TAX RATE TABLE 香港稅率表

Year of assessment 課稅年度	2015/16	2016/17	2017/18	2018/19	Proposed 2019/20	
	rate 稅率	rate 稅率	rate 稅率	rate 稅率	rate 稅率	
<b>PROFIT TAX 利得稅</b>						
-Corporate 法團 -Corporate First HKD2M profits 首二百萬利潤* (*Only one entity of connected entities can enjoy this rate 如有關連實體, 只可其中一可享此稅率)	16.5%	16.5%	16.5%	16.5%	16.5%	
-Un-incorporated 法團外 -Un-incorporated First HKD2M profits 首二百萬利潤* (*Only one entity of connected entities can enjoy this rate 如有關連實體, 只可其中一可享此稅率)	15.0%	15.0%	15.0%	7.50%	15.0%	
<b>SALARY TAX 薪俸稅</b>						
Standard rate 標準稅率	15.0%	15.0%	15.0%	15.0%	15.0%	
Progressive rate 累進稅率						
	Net chargeable income 應課稅 入息實額	rate 稅率	Net chargeable income 應課稅 入息實額	rate 稅率	Net chargeable income 應課稅 入息實額	rate 稅率
	HKD		HKD		HKD	
- first 首	40,000	2%	40,000	2%	40,000	2%
- on the next 其次	40,000	7%	40,000	7%	45,000	6%
- on the next 其次	40,000	12%	40,000	12%	45,000	10%
- on the next 其次	-	-	-	-	50,000	14%
- on the remaining 餘額	-	17%	-	17%	50,000	17%
<b>Allowances for individuals 個別人士免稅額</b>						
	HKD		HKD		HKD	
Basic allowance 個人免稅額	120,000		132,000		132,000	
Married person allowance 已婚人士免稅額	240,000		264,000		264,000	
Child allowance 子女免稅額(每名)						
-each for the 1st to 9th 第一至第九名子女	100,000		100,000		120,000	
-each born in the year 每名於出生年度額外免稅額	100,000		100,000		120,000	
Dependent brother/sister 供養弟妹免稅額(每名)	33,000		33,000		37,500	
Dependent grandparent/parent 供養祖父母/父母免稅額(每名)						
-age 60 or above 六十歲或以上	40,000		46,000		50,000	
addition allowance 額外免稅額	40,000		46,000		50,000	
-age 55 or above but below 60 五十五歲或以上但未滿六十歲	20,000		23,000		25,000	
addition allowance 額外免稅額	20,000		23,000		25,000	
Single parent allowance 單親免稅額	120,000		132,000		132,000	
Disable dependant allowance 傷殘受養人免稅額	66,000		66,000		75,000	
Personal disability allowance 傷殘人士免稅額	-		-		75,000	
<b>Deductions for individuals 個別人士可扣除額</b>						
	HKD		HKD		HKD	
Expense for self-education 個人進修開支	80,000		80,000		100,000	
Elder residential care expense 長者住宿照顧開支	80,000		92,000		100,000	
Home loan interest (no. of year allowed) 居所貸款利息(年限)	15		15		20	
Home loan interest (max. per year claimed) 居所貸款利息(每年上限)	100,000		100,000		100,000	
Mandatory contribution for recognised retirement scheme 向認可退休計劃之強制性供款	18,000		18,000		18,000	
<b>Approval charitable donation (not less than HKD100 in money) 認可慈善捐款 (港幣一百元或以上現金)</b>						
-limited to certain % of assessable income after deducting expenses and depreciation allowance 限於入息減可扣除支出及折舊免稅額後之百分比	35%		35%		35%	
<b>% of Tax Reduction for the year 年度稅務減免率</b>						
Salary tax and tax under personal assessment 薪俸稅及個人入息課稅	75%		75%		100%	
Profit tax 利得稅	75%		75%		100%	
Ceiling 上限	HKD20,000		HKD20,000		HKD30,000	

### NO CAPITAL GAIN TAX IN HONG KONG 香港並無資本增值稅

Further information, please refer to www.ird.gov.hk  
詳細資料請參閱www.ird.gov.hk

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