

## 税务快讯

# 香港税务 2016/17 年度财政预算 案摘要



## 主要建议

- 税务宽减
  - 宽减 75% 的 2015/16 年度的利得税，上限为 20,000 港元
  - 宽减 75% 的 2015/16 年度的薪俸税及个人入息课税，上限为 20,000 港元
  - 基本免税额和单亲免税额由 120,000 港元增至 132,000 港元
  - 已婚人士免税额由 240,000 港元增至 264,000 港元
  - 提高供养父母和祖父母的免税额：
    - a) 供养六十岁或以上的父母或祖父母的免税额及额外免税额，由 40,000 港元增加至 46,000 港元
    - b) 供养五十五至五十九岁的父母或祖父母的免税额及额外免税额，由 20,000 港元增加至 23,000 港元
    - c) 父母或祖父母入住安老院舍的住宿照顾开支，扣除上限由 80,000 港元增加至 92,000 港元
- 针对金融服务业的法律情况：

- 已向立法会提交条例草案，让企业在符合条件下，在计算利得税时可获扣减经营集团内部融资业务的利息支出，以及就合资格企业财资中心的利润，宽减利得税百分之五十
- 已于 2016 年 1 月向立法会提交条例草案，为引入开放式基金型公司提供法律框架，令香港的基金注册平台更多元化

- 短期措施

为支持旅游业，预算案提出以下措施：

- 豁免 1,800 间旅行社一年的牌照费用
- 豁免 2,000 间酒店和旅馆一年的牌照费用
- 豁免食肆和小贩，以及受限制食物售卖许可证一年的牌照费用

- 其他宽减措施

- 宽免 2016/17 年度四季的差饷，以每户每季 1,000 港元为上限
- 宽免 2016/17 年度商业登记费用
- 向领取社会保障金额的人士，发放金额相当于一个月的综合社会保障援助标准金额、高龄津贴、长者生活津贴或伤残津贴
- 发行一次不多于一百亿港元的 iBond，年期为三年，并每半年派发一次跟最近六个月通胀挂钩的利息
- 推出试验计划，以年满六十五岁的本地居民为对象，于今明两年发行银色债券(Silver Bond)，首批为三年期。

## 薪俸税

### 累进税率（未有变化）

2015/16 及 2016/17	
应课税入息	边际税率
最初的 40,000 元	2%
其次的 40,000 元	7%
其次的 40,000 元	12%
余额	17%

## 标准税率（未有变化）

2015/16 及 2016/17
15%

## 免税额及扣除项目

	2015/16 (\$)	2016/17 (\$) <sup>1</sup>
个人免税额:		
基本	120,000	132,000
已婚人士	240,000	264,000
单亲	120,000	132,000
子女:		
第一至第九名子女		
出生年度	200,000	200,000
其他年度	100,000	100,000
供养父母/祖父母或外祖父母 (年龄在六十岁或以上):		
基本	40,000	46,000
额外免税额 (与纳税人同住的受供养家属)	40,000	46,000
供养父母/祖父母或外祖父母 (年龄介乎五十五至五十九岁):		
基本	20,000	23,000
额外免税额 (与纳税人同住的受供养家属)	20,000	23,000

供养兄弟/姊妹	33,000	33,000
伤残受养人	66,000	66,000
扣除项目 (最高金额):		
个人进修开支	80,000	80,000
居所贷款利息	100,000 (可扣税年度为 15 年)	100,000 (可扣税年度为 15 年)
长者住宿照顾开支	80,000	92,000
向认可退休计划支付的供款	18,000	18,000
向认可慈善机构的捐款	收入的 35%	收入的 35%

#### 一次性的薪俸税宽减措施<sup>1</sup>

宽减 2015/2016 年度百分之七十五的薪俸税及个人入息课税，上限为 20,000 港元

## 利得税 (未有变化)

	2015/16 及 2016/17
	税率
法团业务	16.5%
非法团业务	15%

#### 一次性的利得税宽减措施<sup>1</sup>

宽减 2015/16 年度百分之七十五的利得税，上限为 20,000 港元。

# 物业税（未有变化）

2015/16 及 2016/17
税率
15%

## 差饷<sup>1</sup>

宽免 2016/17 年度四季的差饷，以每户每季 1,000 港元为上限。

注<sup>1</sup>：须经立法修订

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## Tax Newsflash

### Hong Kong Tax News

### 2016/17 Budget Highlights



# Major proposed changes

- Tax Rebates
  - 75% profits tax rebate, capped at HK\$20,000 for the year of assessment 2015/16 final tax payable
  - 75% salaries tax and tax under personal assessment rebate, capped at HK\$20,000 for the year of assessment 2015/16 final tax payable
  - Increase the basic allowance and the single parent allowance from HK\$120,000 to HK\$132,000
  - Increase the married person's allowance from HK\$240,000 to HK\$264,000
  - Increase the allowances for maintaining a dependent parent or grandparent as follows:
    - a) increasing the allowance for maintaining a dependent parent or grandparent aged 60 or above from HK\$40,000 to HK\$46,000, with the same increase applying to the additional allowance for taxpayers residing with these parents or grandparents continuously throughout the year
    - b) increasing the allowance for maintaining a dependent parent or grandparent aged between 55 and 59 from HK\$20,000 to HK\$23,000, with the same increase applying to the additional allowance for taxpayers residing with these parents or grandparents continuously throughout the year
    - c) raising the deduction ceiling for elderly residential care expenses from HK\$80,000 to HK\$92,000 for taxpayers whose parents or grandparents are admitted to residential care homes
- Status of legal changes to promote financial services
  - Introduced a bill into LegCo to allow, under specified conditions, interest deductions under profits tax for intra-group financing business of corporations and reduce profits tax of qualifying corporate treasury centres by 50 per cent
  - Submitted a bill into LegCo in January 2016 to provide a legal framework for introducing an open-ended fund company structure to further diversify the fund domiciliation platform in Hong Kong
- Short-term measures

To launch the following targeted support measures to support tourism:

  - Waive the licence fees for 1,800 travel agents for one year
  - Waive the licence fees for 2,000 hotels and guesthouses for one year
  - Waive the licence fees for restaurants and hawkers and fees for restricted food permits for one year
- Other relief measures
  - Waive the rates for four quarters of 2016/17, subject to a cap of HK\$1,000 per quarter for each rateable property
  - Waive business registration fees for 2016/17

- Provide one month extra allowance to recipients of Comprehensive Social Security Assistance (CSSA), Old Age Allowance, Old Age Living Allowance and Disability Allowance
- Issue iBond of up to HK\$10 billion with a maturity of three years, with interest payable to bond holders once every six months at a rate linked to the inflation rates of the last half-year period
- Launch a pilot scheme to issue Silver Bond this year and next year, targeting at Hong Kong residents aged 65 or above, with a maturity of three years for the first issuance

## Salaries Tax

### Progressive Tax Rates (remain unchanged)

2015/16 and 2016/17	
Net chargeable income	Marginal tax rate
First HK\$40,000	2%
Next HK\$40,000	7%
Next HK\$40,000	12%
Remainder	17%

### Standard Rate (remain unchanged)

2015/16 and 2016/17
15%

### Allowances and Deductions

	2015/16 (HK\$)	2016/17 (HK\$) <sup>1</sup>
Personal Allowances:		
Basic	120,000	132,000
Married	240,000	264,000
Single parent	120,000	132,000
Child:		
1st to 9th child		
Year of birth	200,000	200,000



Other years	100,000	100,000
Dependent parent/grandparent (aged 60 or above):		
Basic	40,000	46,000
Additional allowance (for each dependent living with taxpayer)	40,000	46,000
Dependent parent/grandparent (aged between 55-59):		
Basic	20,000	23,000
Additional allowance (for each dependent living with taxpayer)	20,000	23,000
Dependent brother/sister	33,000	33,000
Disabled dependent	66,000	66,000
Deductions (maximum amount):		
Self-education expenses	80,000	80,000
Home loan interest	100,000 (15 years of assessment)	100,000 (15 years of assessment)
Elderly residential care expenses	80,000	92,000
Contributions to recognised retirement schemes	18,000	18,000
Approved charitable donations	35% of income	35% of income

### **One-off Measure on Salaries Tax and Tax under Personal Assessment**

Reduction of 75% of final tax payable under Salaries Tax and Tax under Personal Assessment for 2015/16, subject to a ceiling of HK\$20,000, is proposed.<sup>1</sup>

## Tax (Remain unchanged)

	2015/16 and 2016/17
	Tax rate
Incorporated	16.5%
Unincorporated	15%

### One-off Measure on Profits Tax<sup>1</sup>

Reduction of 75% of final tax payable under Profits Tax for 2015/16, subject to a ceiling of HK\$20,000 is proposed.

## Property Tax (Remain unchanged)

2015/16 and 2016/17
Tax rate
15%

### Rates<sup>1</sup>

The Budget would waive rates for four quarters of 2016/17, subject to a ceiling of HK\$1,000 per quarter for each rateable tenement.

Note 1: Legislative amendments are required.

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