



## 税务快讯

### 香港 2018/19 财政预算案摘要

香港特别行政区财政司司长陈茂波先生于 2018 年 2 月 28 日发表了 2018/19 年度财政预算案。预算案中有关税务和企业的主要建议如下：

#### 主要建议

- 税务宽减
  - 宽减 75% 2017/18 年度的薪俸税及个人入息课税，上限为 30,000 港元
  - 宽减 75% 2017/18 年度的利得税，上限为 30,000 港元
  - 薪俸税的税阶由现时 45,000 港元扩阔至 50,000 港元，并由 4 个税阶增至 5 个，边际税率分别调整为 2%、6%、10%、14%及 17%
  - 增加子女基本及额外免税额，由现时 100,000 港元增至 120,000 港元
  - 增加供养六十岁或以上父母或祖父母的免税额，由现时 46,000 港元增至 50,000 港元。与父母或祖父母连续全年同住的纳税人所享有的额外免税额会按同样幅度增加
  - 增加供养五十五至五十九岁父母或祖父母的免税额，由现时 23,000 港元增至 25,000 港元。与父母或祖父母连续全年同住的纳税人所享有的额外免税额会按同样幅度增加
  - 长者住宿照顾开支的扣除上限，会由现时 92,000 港元增至 100,000 港元
  - 为合格的纳税人设立伤残人士免税额，金额为 75,000 港元
  - 由 2018/19 课税年度开始，容许已婚夫妇两人自行决定是否选择以个人入息课税方法计税
  - 为自己或受养人购买合资格自愿医保产品的市民提供税务扣减。每年每名受保人可作税务扣减的保费上限为 8,000 港元
  - 强积金自愿供款及终身年金计划的延期年金产品供款享有扣税优惠

- 刺激经济和支持企业的相关安排
  - 为企业在本地的研发开支提供额外的税务扣减，以鼓励研发。企业符合资格的首二百万港元研发开支可获百分之三百税务扣减，余额亦可获百分之二百扣减
  - 增加可以参与税务豁免范围的合资格债务票据计划的票据类型，扩大至包括在联交所上市的债务证券；并将由原来年期不少于七年的债务票据，扩展至所有年期的债务票据
  - 检视现行适用于基金业的税务优惠安排，研究为私募基金引入有限合伙制的可行性和相关税务安排
- 国际税务合作
  - 积极寻求与其他经济体，包括与「一带一路」沿线经济体签订自贸协定、投资协定和全面性避免双重课税协定，以巩固香港国际贸易及投资枢纽的地位
- 支持环保的相关安排
  - 企业购置合资格的建筑物能源效益和可再生能源装置，其资本开支可全数在一年内扣除
  - 全数豁免电动商用车、电单车和机动三轮车的首次登记税至 2021 年 3 月 31 日  
除了继续提供上限为 97,500 港元的首次登记税宽减外，由今日起推出新增的「一换一」计划，合资格的现有车主购买新电动私家车并销毁其合条件旧私家车，将可获较高的首次登记税宽减额，上限为 250,000 港元，维持至 2021 年 3 月 31 日
- 其他宽减措施
  - 向领取社会保障金额的人士，发放金额相当于两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
  - 就低收入在职家庭津贴及鼓励就业交通津贴亦作出相若的安排
  - 向有需要的学生一次过发放二千港元津贴，支援学习需要
  - 为参加二零一九年香港中学文凭考试的考生代缴考试费
  - 继续发行银色债券，以年满六十五岁的香港居民为对象
  - 宽免 2018/19 年度四季的差饷，以每户每季 2,500 港元为上限

## 薪俸税

### 累进税率

应课税入息		边际税率	
2017/18	2018/19 <sup>1</sup>	2017/18	2018/19 <sup>1</sup>
首 45,000 港元	首 50,000 港元	2%	2%
次 45,000 港元	次 50,000 港元	7%	6%
次 45,000 港元	次 50,000 港元	12%	10%
不适用	次 50,000 港元	不适用	14%
余额		17%	17%

### 标准税率（维持不变）

2017/18 及 2018/19<sup>1</sup>

15%

## 免税额及扣除项目

	2017/18 (港元)	2018/19 (港元) <sup>1</sup>
个人免税额:		
基本	132,000	132,000
已婚人士	264,000	264,000
单亲	132,000	132,000
子女:		
第一至第九名子女		
出生年度	200,000	240,000
其他年度	100,000	120,000
供养父母/祖父母或外祖父母 (年龄在六十岁或以上):		
基本	46,000	50,000
额外免税额 (与纳税人同住的受供养家属)	46,000	50,000
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	23,000	25,000
额外免税额 (与纳税人同住的受供养家属)	23,000	25,000
供养兄弟/姊妹	37,500	37,500
伤残人士	-	75,000
伤残受养人	75,000	75,000
扣除项目 (最高金额):		
个人进修开支	100,000	100,000
居所贷款利息	100,000 (可扣税年度为 20 年)	100,000 (可扣税年度为 20 年)
长者住宿照顾开支	92,000	100,000
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%

## 利得税 (维持不变)

	2017/18	2018/19 <sup>1</sup>
	税率	

法团业务	16.5%	16.5% <sup>2</sup>
非法团业务	15%	15% <sup>2</sup>

物业税（维持不变）

2017/18 and 2018/19 <sup>1</sup>
税率
15%

备注：

1. 须经立法修订
2. 根据行政长官提出的利得税两级税制，法团和非法团（包括合伙和独资业务）所获应评税利润的首 200 万元将采用现时税率的一半征税（即 8.25% 和 7.5%）。有关《2017 年税务（修订）（第 7 号）条例草案》已于 2017 年 12 月 29 日通过宪报刊登，并于 2018 年 1 月 10 日被提交至立法会。

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## Tax Newsflash

### Hong Kong 2018/19 Budget Highlights

The Financial Secretary of the Hong Kong Special Administrative Region, Mr. Paul Chan Mo-po, delivered the 2018/19 budget speech on 28 February 2018. This Tax Newsflash summarized the major proposals with respect to tax and business.

#### Major Proposals

- Tax Relief
  - 75% rebate, capped at HK\$30,000 of 2017/18 final profits tax payable
  - 75% rebate, capped at HK\$30,000 of 2017/18 final salaries tax payable and tax under personal assessment
  - Widen the tax bands for salaries tax from the current HK\$45,000 to HK\$50,000, increase the number of tax bands from four to five, and adjust the marginal tax rates to 2%, 6%, 10%, 14% and 17% respectively
  - Increase the basic and additional child allowances from HK\$100,000 to HK\$120,000
  - Increase the dependent parent or grandparent aged 60 or above from HK\$46,000 to HK\$50,000. The same increase applies to the additional allowance for taxpayers residing with parents or grandparents continuously throughout the year
  - Increase the dependent parent or grandparent aged between 55 and 59 from HK\$23,000 to HK\$25,000. The same increase applies to the additional allowance for taxpayers residing with parents or grandparents continuously throughout the year
  - Raise the deduction ceiling for elderly residential care expenses from HK\$92,000 to HK\$100,000
  - Introduce a personal disability allowance for eligible taxpayers, at HK\$75,000

- Allow married persons the option to elect personal assessment separately, starting from the year of assessment 2018/19
- Provide a tax deduction of qualified premium for taxpayers who purchase eligible health insurance products for themselves or their dependants under the Voluntary Health Insurance Scheme, at the ceiling of HK\$8,000 per insured person
- Allow tax deduction for voluntary contributions made to the Mandatory Provident Fund (MPF) and contributions made to deferred annuity products under the Life Annuity Scheme
- Measures to support business growth and industry development
  - To encourage Research and Development ("R&D"), enterprises will enjoy a 300% tax deduction for the first \$2 million qualifying expenditure on R&D, and a 200% deduction for the remainder
  - To widen the scope of qualifying debt instruments eligible for tax exemption by including debt securities listed on the Hong Kong Stock Exchange and extending to debt instruments with an original maturity of not less than seven years to instruments of any duration
  - To review the existing tax concession arrangements applicable to the fund industry with regard to international requirements on tax co-operation, and to examine the feasibility of introducing a limited partnership regime for private equity funds and the related tax arrangements
- International Tax Co-operation
  - To actively seek to sign Free Trade Agreements (FTAs), Investment Promotion and Protection Agreements (IPPAs) and Comprehensive Avoidance of Double Taxation Agreements (CDTAs) with other economies, including those along the Belt and Road, to fortify Hong Kong's position as an international trade and investment hub
- Measures to support environment protection
  - To allow one-off tax deduction for capital expenditure incurred by enterprises in procuring eligible energy efficient building installations and renewable energy devices
  - To continue to waive in full the first registration tax (FRT) for electric commercial vehicles, electric motor cycles and electric motor tricycles until 31 March 2021
  - Apart from the continuation of the current FRT concession of up to HK\$97,500, a "one-for-one replacement" scheme is introduced today to allow eligible private car owners who buy a new electric private car and scrap an eligible private car they own to enjoy a higher FRT concession of up to HK\$250,000, until 31 March 2021
- Other relief measures

- Provide two-month extra allowance to recipients of Comprehensive Social Security Assistance (CSSA), Old Age Allowance, Old Age Living Allowance and Disability Allowance
- Similar arrangements will apply to Low-income Working Family Allowance (LIFA) and Work Incentive Transport Subsidy
- Provide a one-off grant of HK\$2,000 to each student in need to support learning
- Pay examination fees for candidates sitting for the 2019 Hong Kong Diploma of Secondary Education Examination
- Continue the issuance of Silver Bonds in 2018 and 2019, targeting Hong Kong residents aged 65 or above
- Waive rates for four quarters of 2018/19, subject to a ceiling of HK\$2,500 per quarter for each rateable tenement

## Salaries Tax

### Progressive Tax Rates

Net chargeable income		Marginal tax rate	
2017/18	2018/19 <sup>1</sup>	2017/18	2018/19 <sup>1</sup>
First HK\$45,000	First HK\$50,000	2%	2%
Next HK\$45,000	Next HK\$50,000	7%	6%
Next HK\$45,000	Next HK\$50,000	12%	10%
N/A	Next HK\$50,000	N/A	14%
Remainder		17%	17%

### Standard Rate (remain unchanged)

2017/18 and 2018/19 <sup>1</sup>
15%

### Allowances and Deductions

	2017/18 (HK\$)	2018/19 (HK\$) <sup>1</sup>
Personal Allowances:		
Basic	132,000	132,000
Married	264,000	264,000
Single parent	132,000	132,000
Child:		
1st to 9th child		
Year of birth	200,000	240,000
Other years	100,000	120,000
Dependent parent/grandparent (aged 60 or above):		
Basic	46,000	50,000
Additional allowance (for each	46,000	50,000

dependent living with taxpayer)		
Dependent parent/grandparent (aged between 55-59):		
Basic	23,000	25,000
Additional allowance (for each dependent living with taxpayer)	23,000	25,000
Dependent brother/sister	37,500	37,500
Personal disability	-	75,000
Disabled dependent	75,000	75,000
Deductions (maximum amount):		
Self-education expenses	100,000	100,000
Home loan interest	100,000 (20 years of assessment)	100,000 (20 years of assessment)
Elderly residential care expenses	92,000	100,000
Contributions to recognised retirement schemes	18,000	18,000
Approved charitable donations	35% of income	35% of income

### Profits Tax (Remain unchanged)

	2017/18	2018/19 <sup>1</sup>
	Tax rate	
Incorporated	16.5%	16.5% <sup>2</sup>
Unincorporated	15%	15% <sup>2</sup>

### Property Tax (Remain unchanged)

2017/18 and 2018/19 <sup>1</sup>
Tax rate
15%

Notes:

- Legislative amendments are required.
- Under the two-tiered profits tax rates regime proposed by the Chief Executive, the first HK\$2 million of assessable profits for corporations and unincorporated businesses (including sole proprietorships and partnerships) will be taxed at half of the current tax rate, i.e. 8.25% and 7.5% respectively. The relevant Inland Revenue (Amendment) (No.7) Bill 2017 was gazetted on 29 December 2017 and was introduced to the Legislative Council on 10 January 2018.



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