



**Inland Revenue Department**

**The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China**

## Resumption of Collection of Hotel Accommodation Tax



23 Dec 2024

3:30 p.m.

**治稅以法 服務以誠**

**Tax by the Law Service from the Heart**



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## 1. Background

The Legislative Council passed a resolution to adjust the Hotel Accommodation Tax (“HAT”) rate on 23 October 2024.

The HKSAR Government will adjust the HAT rate to 3% with effect from 1 January 2025.



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## 2 HAT: 2.1 Legal Definition (1)

Under the Hotel Accommodation Tax Ordinance (Cap. 348):

- **Hotel (酒店)** means any establishment, the proprietor of which holds out to the extent of his accommodation that he will provide accommodation to any person presenting himself who is able and willing to pay a reasonable sum for the services and facilities provided and is in a fit state to be received.



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## 2 HAT: 2.1 Legal Definition (2)

➤ **accommodation (住房)** means any furnished room or suite of rooms hired by the proprietor of the hotel to guests, or for the use of guests, for lodging and includes such furnishings, appliances and fittings as are normally provided therein.

➤ **accommodation charge (房租)** means the sum payable by or on behalf of guests for accommodation received.



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## 2 HAT: 2.1 Legal Definition (3)

➤ **payment (繳付)** means any payment in money or money's worth made by any person to the proprietor of a hotel for accommodation received whether by that person or by some other person and includes any credit, book entry, set-off or any other act by which a debt due to the proprietor of a hotel for accommodation charges may be discharged.

➤ **Exemption(豁免)**

- The provisions of the Hotel Accommodation Tax Ordinance do not apply if the IRD is satisfied that-
  - rate of the accommodation charge is less than \$15 per day;
  - the hotel contains less than 10 rooms normally available for lodging guests; or
  - the accommodation is provided by a society not established or conducted for profit.



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## 2 HAT: 2.1 Legal Definition (4)

### ➤ ***Tax payment and return filing (繳交稅項及呈交申報表)***

Quarterly HAT returns will be issued on the first working day of the quarter of the effective day of the resumption of collection of HAT. For the quarters ended 31 March, 30 June, 30 September and 31 December in each year,

- ◆ The Manager of each hotel must sign quarterly returns and send them to the IRD by post or in person to 3/F Revenue Centre within 14 days after the relevant quarter end. [Electronic submission of quarterly returns is not supported at the present stage]



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## 2 HAT: 2.1 Legal Definition (5)

### ➤ ***Tax payment and return filing (繳交稅項及呈交申報表)***

- ◆ At the same time, the proprietor of each hotel needs to pay HAT [the payment can be made by using electronic means, sending a crossed cheque by post; visiting the Inspection Section on 3/F of the Inland Revenue Centre in person and requesting the issue of a demand note with QR Code to pay HAT via the Faster Payment System, or to pay by cash, cheque or EPS at post offices, or to pay by cash at convenience stores. The daily cash payment at post offices must be below \$120,000, while cash payment up to \$5,000 per transaction is accepted at convenience stores.]





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## 2. HAT: 2.2 Scope of Charge (1)

- Unless specifically exempted, any hotel, guesthouse or service apartment whose premises are covered by the definition of "hotel" under the Ordinance will be charged HAT if they provide accommodation to guests.
- Accommodation charge includes charges generally payable for providing hotel accommodation (such as extra beds, and themed decorations).
- Charges are not required to be included in the calculation of HAT: service charge (normally 10% of the accommodation charge), in-house dining expenses, various charges for hotel facilities and charge for additional consumable items (e.g. extra toiletries and personal hygiene items).



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## 2. HAT : 2.2 Scope of Charge (2)

- Hotel room provided in form of a service apartment
  - ◆ In general, IRD will not charge HAT on a service apartment that is clearly not accommodation provided to a “guest”.
  - ◆ Service apartment, hotel or guesthouse is required to keep sufficient records to reflect its mode of operation or the guest accommodation details.



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## 2. HAT: 2.2 Scope of Charge (3)

- Where a hotel provides both short-term and long-term accommodations
  - ◆ An occupant staying in the same hotel for 28 consecutive nights or more (even if there is a room change) will be regarded as long-term accommodation. If a hotel provides both short-term and long-term accommodations, the accommodation charges for the long-term accommodation are not subject to HAT.



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## 2. HAT: 2.2 Scope of Charge (4)

- Where a hotel provides both short-term and long-term accommodations
  - ◆ The hotel is not required to designate individual floors or rooms for long-term accommodation or notify the IRD of the long-term accommodation arrangements in advance. However, the hotel must keep the information and supporting documents, including but not limited to the signed tenancy agreements (if any), rental receipts, proof of stay, etc., for at least 6 years for future inspection by the IRD.



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## 2. HAT: 2.3 Calculation Method (1)

➤ HAT is levied at the rate of 3% on accommodation charges.

◆ Example 1:

If the room rate and 10% service charge are \$1,000 and \$100 respectively, HAT is \$30, which is calculated as below:

$$\$1,000 \times 3\% = \$30.00$$

◆ Example 2:

The room rate for 3 nights and 1 night free is \$3,000. HAT is \$90, which is calculated as below:

$$\$3,000 \times 3\% = \$90.00$$



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## 2. HAT: 2.3 Calculation Method (2)

### ◆ Example 3:

A room was booked on 20 February 2024 for the period from 31 December 2024 to 3 January 2025 (i.e. three nights). The room rate is at a flat rate of \$1,000 per night, i.e. totaling \$3,000.

Only the accommodation charges for the two room nights on 1 and 2 January 2025 are chargeable to HAT. The HAT is \$60, which is calculated as below:

$$\$2,000 \times 3\% = \$60.00$$



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## 2. HAT: 2.3 Calculation Method (3)

Scenario 1 Use cash coupon to pay all or part of the accommodation charges

As the cash coupon has money's worth which can be used as money, the equivalent value of the cash coupon is chargeable to HAT.

Scenario 2 Accommodation is received through redemption of points

HAT is calculated based on the specified room rate. If the room rate is not specified, HAT will be calculated by reference to the room rate of the same grade of room on the date of stay as booked on the date of making the redemption



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## 2. HAT: 2.3 Calculation Method (4)

### Scenario 3 Package

- HAT is calculated based on the room rate that has been disclosed by the hotel when marketing its package deals. If the room rate is not disclosed, HAT will be calculated by reference to the room rate of the same grade of room on the date of stay as booked on the date of selling the package.
- Hotels need to state clearly the amount of HAT received or that the total amount charged is inclusive of HAT on the bills issued to guests.

### Scenario 4 Hotel room provided to some persons such as a KOL as complimentary accommodation in return for services / goods

- HAT will generally be levied on the contract price mutually agreed by the parties. If there is no mutually agreed price, HAT will be calculated by reference to the room rate of the same grade of room on the date of stay as booked on the date of making such contract or booking the room.





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## 2. HAT: 2.3 Calculation Method (5)

Scenario 5 Hotel room provided as complimentary accommodation to an overseas guest at the request of the Government or an official body for promoting Hong Kong

Scenario 6 Accommodation charge received from a guest who fails to show up to check-in

Scenario 7 guest fails to pay the accommodation charge (i.e. bad debt)

Scenario 8 Room for private use (such as accommodation provided for the use of its employees for short-term stay or as staff quarters)

Do not fall in the scope of charge of HAT



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## 2. HAT : 2.3 Calculation Method (6)

### Scenario 9 Room hired through online travel agent (“OTA”)

If a guest books a hotel room through a travel agent (including OTA), HAT shall be calculated based on the room rate provided by the hotel to the travel agent. For example, if the room rate provided by the hotel to the travel agent is \$1,000, irrespective of whether any other charge or discount is included in the price quoted by the travel agent, HAT shall be calculated based on \$1,000, i.e.  $\$1,000 \times 3\% = \$30$ .



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## 2. HAT : 2.3 Calculation Method (7)

Scenario 9 Room hired through online travel agent ( "OTA" )

Booking statement issued by travel agent to hotel

Example 1 :

New Reservation

X Hotel

Check-in: 10-Oct-20XX

RESERVATION DETAILS

Check-out: 11-Oct-20XX

Booked On: 20-Aug-20XX

Booking Confirmation Id: 999999999

Guest Count: Number of adults:2

Total Price  
650.00 HKD

Total Tax Amount  
19.50 HKD

Commission Payable  
XXX.00 HKD

Daily Room Rate Breakdown

Date From

10-Oct-20XX

For collection of HAT, it is required to show:  
1. room rate provided by hotel to OTA  
2. amount of HAT received (if any)



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## 2. HAT : 2.3 Calculation Method (8)

### Scenario 9 Room hired through online travel agent ( "OTA" )

Booking statement issued by travel agent to hotel

Example 2:

訂單號碼 : NNNNNNNNNNNN

客人姓名 : 陳大文

房型入住人數 : 2 成人

住宿日期 : 20XX/10/10 - 20XX/10/11 1晚

預定客房 : 標準大床房 1間

房價 : 10-10 (星期四) 底價 HKD 500.00 不含餐

促銷 : 折扣後房費底價: HKD500.00

直接優惠

底價折扣總計HKDXX.00;

積分聯盟

底價折扣總計HKDXX.00;

XPOS

底價折扣總計HKDXX.00;

付款方式 : 預付

For collection of HAT, it is required to show:

1. room rate provided by hotel to OTA
2. amount of HAT received (if any)



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## 2. HAT : 2.3 Calculation Method (9)

### Scenario 9 Room hired through online travel agent (“OTA”)

➤ For the purpose of verifying whether the correct amount of HAT has been paid, the booking statement issued by the OTA to the hotel needs to show the following:

1. room rate provided by hotel to OTA; and
2. amount of HAT paid (if any)



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## 2. HAT : 2.3 Calculation Method (10)

### Scenario 9 Room hired through online travel agent (“OTA”)

- If a guest booked a hotel room through an OTA and paid the accommodation charge to the OTA but the OTA has not collected HAT from the guest, hotel may collect HAT from the guest upon check-in.
- Regardless of how the room is booked, the bill issued to the guest must state clearly the amount of HAT received or that the total amount charged is inclusive of HAT for future inspection by the IRD. For example, if the bill issued by the hotel or the OTA does not show the individual charge items separately, a note must be added in the bill stating that the total amount charged includes HAT.

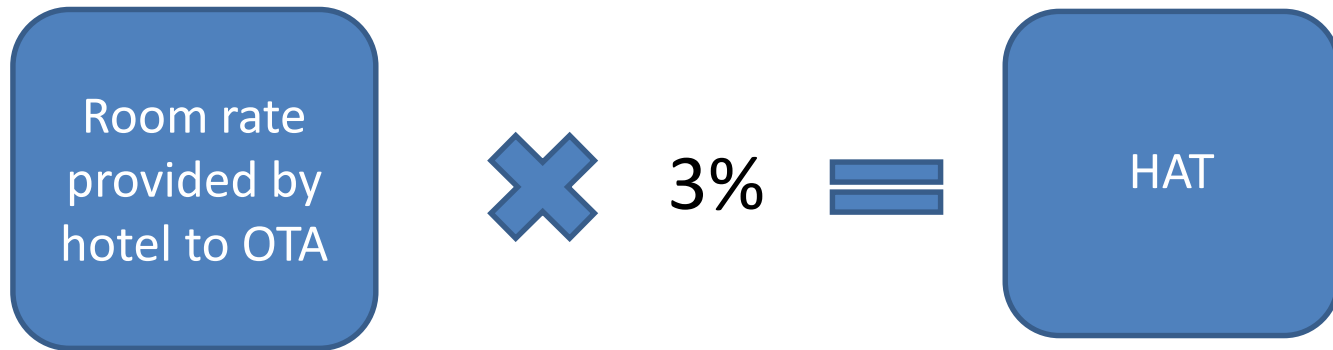


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## 2. HAT : 2.3 Calculation Method (11)

Scenario 9 Room hired through online travel agent ("OTA")



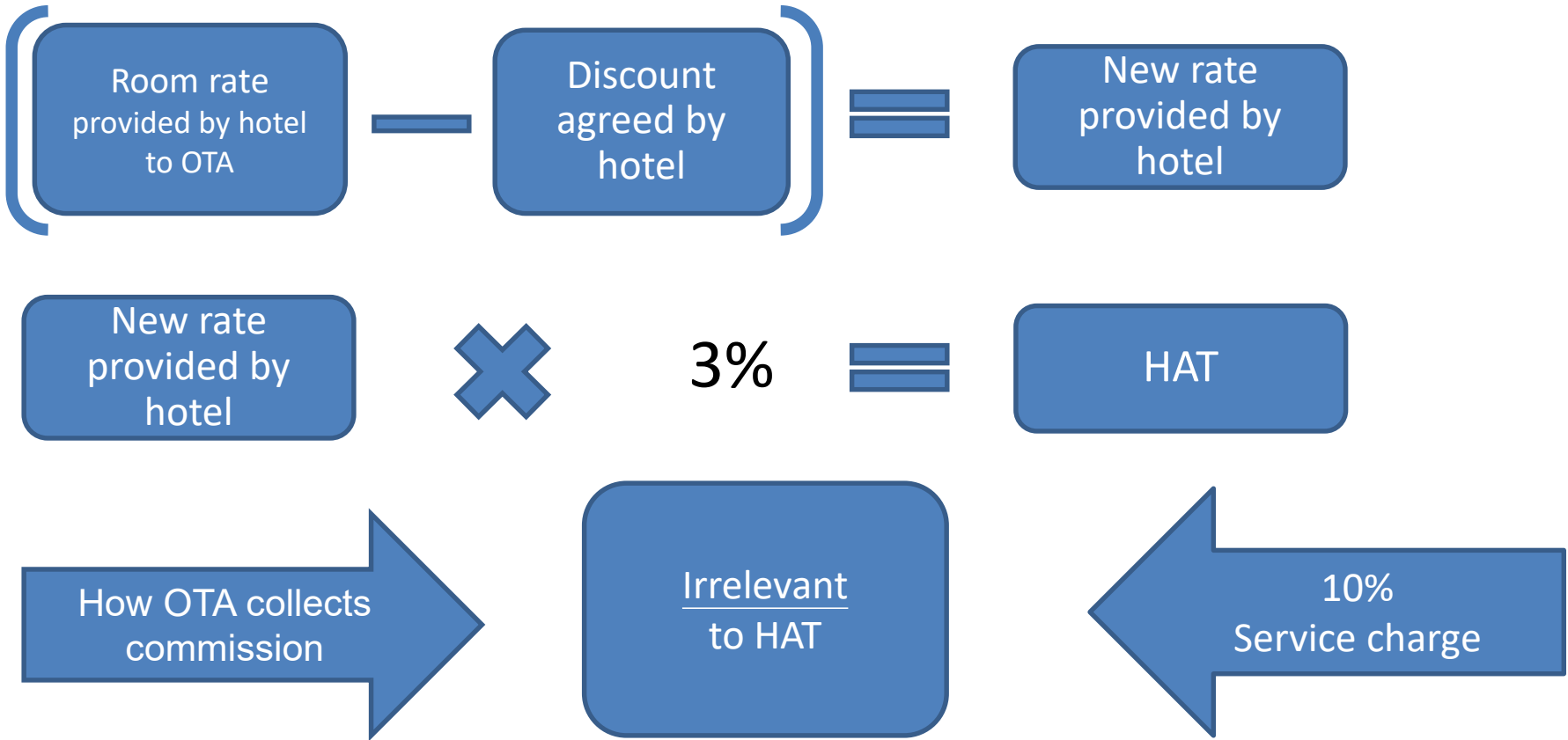


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## 2. HAT : 2.3 Calculation Method (12)

Scenario 9 Room hired through online travel agent ("OTA")







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## 2. HAT : 2.3 Calculation Method (13)

### Scenario 9 Room hired through online travel agent (“OTA”)

- For the purpose of computing HAT, a discount (if any) agreed by the hotel is deductible from the room rate and the revised room rate should be used for calculation of HAT. However, a discount offered by the OTA for its own business purpose is a non-deductible item.



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## 2. HAT : 2.3 Calculation Method (14)

### Scenario 9 Room hired through online travel agent (“OTA”)

- If a hotel hires out a room through an OTA by offering the room at the base price, and then the OTA sets the room rate at a mark-up, HAT shall be calculated based on the room rate provided to the OTA by the hotel.
- If an OTA (“the first OTA”) hires rooms from a hotel and then sub-hires them to another OTA (“the second OTA”) and the second OTA in turn sub-hires the room to the third OTA and so on, HAT shall be calculated based on the room rate provided to the first OTA by the hotel.



## 2. HAT: 2.4 Return Completion (1)

This can be used for on-line payment, the shroff number is different for each quarter



來函請註明此  
檔案號碼  
致 經理先生

酒 店 房 租 稅  
由 年 月至

收款帳號	CRC
nyynnnnnnnnn	206P

月止的期間內  
**稅 務 局**  
 香港九龍啟德協調道 5 號稅務中心 3 樓  
 來函請寄「香港九龍協調道郵政局郵箱 28827 號  
 印花稅署署長收」  
 網址： [www.ird.gov.hk](http://www.ird.gov.hk)  
 電話： 2594 3067

根據《酒店房租稅條例》(第 348 章) 第 5(1) 條的規定，你必須於 年 月 日後 14 天內將本申報表填妥並送交至上述地址印花稅署署長收。

填報此表時，如閱讀下列說明後，仍有困難或不明之處，請前來本局或撥電與本人聯絡。

日期 .....

印花稅署署長  
( 代行)



## 2. HAT: Return Completion (2)

Please fill in the name of hotel

酒店名稱	
地址	

房租申報表

Please fill in the address of hotel

期間：		年	月至	月					
可	租出房間數目	總額紀錄的房租	月份	月份	總 結				
			15 元以上	房租： 日租 15 元以下	房租： 日租 15 元以上	房租： 日租 15 元以下	房租： 日租 15 元以上		



## 2. HAT: 2.4 Return Completion (3)

Total accommodation charges in the month (excluding income not subject to HAT). Please rounding to two decimal places

Number of rooms available for hire in the month

		行登記號碼												
<b>房 租 申 報 表</b>														
期間：          年          月														
		月份			月份			月份			總 結			
	房租： 日租 15 元以下	房租： 日租 15 元或以上	房租： 日租 15 元以下	房租： 日租 15 元或以上	房租： 日租 15 元以下	房租： 日租 15 元或以上	房租： 日租 15 元以下	房租： 日租 15 元或以上	房租： 日租 15 元以下	房租： 日租 15 元或以上				
可出租房間數目														
租出房間數目														
總帳紀錄的房租														

\* 以數，租額日租 15 元或以上者自和滿四八之 2

Number of rooms hired in the month (if a room was hired more than once in one day, the number of rooms hired can be more than the number of rooms available for hire)



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## 2. HAT: Return Completion (4)

If not applicable,  
please cross out the  
column or enter "0"

The total amount of  
accommodation charges  
for 3 months

酒店名稱											
地址											
<b>房租申報表</b>											
期間： 年 月至 月											
	月份		月份		月份		總結				
	房租： 日租 15 元以下	房租： 日租 15 元以上	房租： 日租 15 元以下	房租： 日租 15 元以上	房租： 日租 15 元以下	房租： 日租 15 元以上	房租： 日租 15 元以下	房租： 日租 15 元以上			
可出租房間數目											
租出房間數目											
總帳記錄的房租											



## 2. HAT: 2.4 Return Completion (5)

房 租 申 報 表

期間： 年 月至 月									
	月份		月份		月份		總 結		
	房租： 日租 15 元以下	房租： 日租 15 元或以上	房租： 日租 15 元以下	房租： 日租 15 元或以上	房租： 日租 15 元以下	房租： 日租 15 元或以上	房租： 日租 15 元以下	房租： 日租 15 元或以上	
可出租房間數目									
租出房間數目									
總帳紀錄的長租	\$	\$	\$	\$	\$	\$	\$	\$	\$
稅款：根據日租 15 元或以上的房租徵收百分之 3									\$
調整稅項 (請說明理由及有關期間)									\$
									\$
總付稅款總額									\$

### Adjusted items :

- (i) The difference between the actual amount of tax payable and the tax amount as calculated above, or
- (ii) The amount underpaid/overpaid in previous quarter



## 2. HAT: 2.4 Return Completion (6)

Please provide the requested information for all rooms for private use

**私用房間申報表**

(如空位不敷填寫，請另頁詳列其他資料，隨申報表一併提交。)

若提供作為僱員的居住地方				若非提供作為僱員的居住地方			
房間號碼	期間	住房人姓名	僱主報稅表的檔案號碼	日期	房間數目	日期	房間數目

本人(姓名).....，香港身分證號碼..... 持有人，茲聲明就本人所知所信，本表內所填報的一切資料，均屬確實無訛，本人並已將酒店東主於有關期內所收入的全部房租填報。

日期 .....

簽名 .....

經理

\*請刪去不適用的。

Please provide the HKIC number

Signature of the manager





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## 2. HAT: 2.5 Inspection

- Where necessary, tax inspectors of the IRD will carry out inspections at hotels to check on the accommodation charges paid by guests to ensure that the correct amount of HAT has been paid by the hotel proprietors. For this purpose, the records to be inspected by the tax inspectors include the guest register, the occupied rooms report, the guest ledger, and the daily room sales report. If the hotel has provided long-term accommodation, the tax inspectors may also inspect the relevant tenancy agreements (if any), rental receipts, proof of stay, etc.
- Hotels need to keep all information about room rate for future inspection.



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## 2. HAT: 2.6 Penalty Provisions

- Any hotel proprietor who fails to pay tax to the Collector of Stamp Revenue on or before the statutory due date (i.e. within 14 days after the end of each quarter) commits an offence and shall be liable on summary conviction to a fine at level 4 (currently \$25,000).
- Any person commits an offence who, being the manager of a hotel, fails to make a return by the statutory due date (i.e. within 14 days after the end of each quarter) or furnishes a return knowing the same to be false or incorrect in any material particular and shall be liable on summary conviction to a fine at level 4 (currently \$25,000).



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### 3. Reference Information

- Frequently asked questions on HAT can be found on the IRD website: [www.ird.gov.hk](http://www.ird.gov.hk)
- If you have any enquiries, please call 2594 3067 or email to [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)