

TAX RATE FOR CORPORATION, UNINCORPORATED BUSINESS, PROPERTY AND INDIVIDUAL (法團，法團以外的業務，物業，個人的稅率)**PROFITS TAX (利得稅)**

	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Tax Rates Applicable to Corporations (適用於法團的稅率) *	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%
Tax Rates Applicable to Unincorporated Businesses (適用於法團以外的業務的稅率) *	15%	15%	15%	15%	15%	15%	15%

- * (1) Per 2017-18 Budget, 75% of the 2016/17 profits tax will be waived subject to a ceiling of \$20,000 per case. Legislative amendments are required for implementing the proposed measures. (根據2017-18年度財政預算案，2016/17年度利得稅稅款的75%可獲寬減，每宗個案以20,000元為上限，此建議須經立法程序才可實施)
- (2) 75% of the 2015/16 profits tax is waived subject to a ceiling of \$20,000 per case. (2015/16年度利得稅稅款的75%可獲寬減，每宗個案以20,000元為上限)
- (3) 75% of the 2014/15 profits tax is waived subject to a ceiling of \$20,000 per case. (2014/15年度利得稅稅款的75%可獲寬減，每宗個案以20,000元為上限)
- (4) 75% of the 2013/14 profits tax is waived subject to a ceiling of \$10,000 per case. (2013/14年度利得稅稅款的75%可獲寬減，每宗個案以10,000元為上限)
- (5) 75% of the 2012/13 profits tax is waived subject to a ceiling of \$10,000 per case. (2012/13年度利得稅稅款的75%可獲寬減，每宗個案以10,000元為上限)
- (6) 75% of the 2011/12 profits tax is waived subject to a ceiling of \$12,000 per case. (2011/12年度利得稅稅款的75%可獲寬減，每宗個案以12,000元為上限)

PROPERTY TAX (物業稅)

	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Tax Rates Applicable (適用的稅率)	15%	15%	15%	15%	15%	15%	15%

SALARY TAX / PERSONAL ASSESSMENT (薪俸稅及個人入息課稅)

Your net chargeable income, i.e. assessable income after deductions and allowances, is charged at progressive rates. But if what you need to pay on the basis of your net chargeable income exceeds the charged at standard rate on your net total income, i.e. assessable income after deductions but before allowances, then you have to pay the lower amount of tax.

應課稅入息實額，即應予評稅的入息減去扣除及免稅額，須按累進稅率計算應繳稅款。但若你所須繳付的稅款超過以標準稅率就你的總入息淨額（即應予評稅的入息減去扣除但沒有免稅額）而計算的數目，則你只須繳交較低稅款。

	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Standard Rates Applicable (適用的標準稅率) #	15%	15%	15%	15%	15%	15%	15%
Progressive Rates Applicable (適用的累進稅率) #							
On the 1st (首) HK\$40,000 (2010/11 to 2015/16), HK\$45,000 (2016/17)	2%	2%	2%	2%	2%	2%	2%
On the next (另) HK\$40,000 (2010/11 to 2015/16), HK\$45,000 (2016/17)	7%	7%	7%	7%	7%	7%	7%
On the next (另) HK\$40,000 (2010/11 to 2015/16), HK\$45,000 (2016/17)	12%	12%	12%	12%	12%	12%	12%
Remainder (餘額)	17%	17%	17%	17%	17%	17%	17%
# Tax reduction % (寬減稅款的百分比)	75%	75%	75%	75%	75%	75%	75%
and maximum HK\$ per case (每宗個案寬減上限)	6,000	12,000	10,000	10,000	20,000	20,000	20,000

Legislative amendments are required for implementing the tax measures as proposed by the Financial Secretary in the 2017-18 Budget for the 2016/17 (財政司司長在2017-18年度財政預算案所建議的稅務措施須經立法程序才可實施)

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