



TAXPAYER SERVICES IN HONG KONG, CHINA

**24-25 APRIL 2025
BRITACOM COUNCIL MEETING**

**Inland Revenue Department
Hong Kong, China**

Mission of the Inland Revenue Department (IRD)



- To collect revenue efficiently and cost-effectively
- To provide courteous and effective service to the taxpaying public
- To promote compliance through rigorous enforcement of law, education and publicity programmes
- To enable staff to acquire the necessary knowledge, skills and attitude so that they can contribute their best to the achievement of our vision



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Taxpayer Services Provided by the IRD

- Dissemination of tax information
- Enquiry services
- Electronic services
- Stakeholders engagement
- Tax certainty services
- Tax disputes resolution



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Sources of Tax Information



Website of the IRD (<https://www.ird.gov.hk>)

- an effective channel for disseminating tax information and providing electronic services to the public
- continuous expansion in the scope and updates on the contents, enabling taxpayers to obtain the most current information about taxes in Hong Kong anytime, anywhere



Website of GovHK (<https://www.gov.hk>)

- a one-stop portal of the Government of the Hong Kong Special Administrative Region
- feature most commonly used online services and government forms, including eTax services



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Types of Tax Information



Provide a comprehensive guide in Chinese and English on various tax matters

- Departmental Interpretation and Practice Notes
- pamphlets and guidelines
- tax laws, Board of Review decisions, court judgments
- tax administration policies (e.g. penalty policy)
- performance pledge
- guidance on specific tax issues, including frequently asked questions and examples
- Annual reports





BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Central Enquiry Counter



Written Enquiry

One-stop Enquiry Services



Real Time Chatbot IRIS

E-mail Addresses	
E-mail to our designated e-mail address according to the subject matter :	
<u>Matter relating to</u>	<u>Designated address</u>
Betting Duty	taxinfo@ird.gov.hk
Business Registration	taxbro@ird.gov.hk
Collection Enforcement	taxenf@ird.gov.hk
Employer's Return (Group A to F)	taxctr1@ird.gov.hk
Employer's Return (Group G to N)	taxctr2@ird.gov.hk

Designated Email Accounts

Electronic Services



- Electronic filing of returns
 - Profits Tax Return, Tax Return – Individuals, Property Tax Return
 - Employer's Return
 - Financial Account Information Return
 - Country-by-Country Return
- Electronic forms submission
- Handling tax matters through electronic means (e.g. objection to assessments, providing response to IRD's enquiries)
- E-stamping of property and share transfer instruments
- Online application or renewal of business registration or change of business registration particulars



Stakeholders Engagement

Regular meetings with
professional bodies

Proactively engage
stakeholders in proposing
amendments to legislation,
introducing new tax
initiatives and designing
new systems, services or
products

Delivery of seminars,
briefing sessions,
workshops

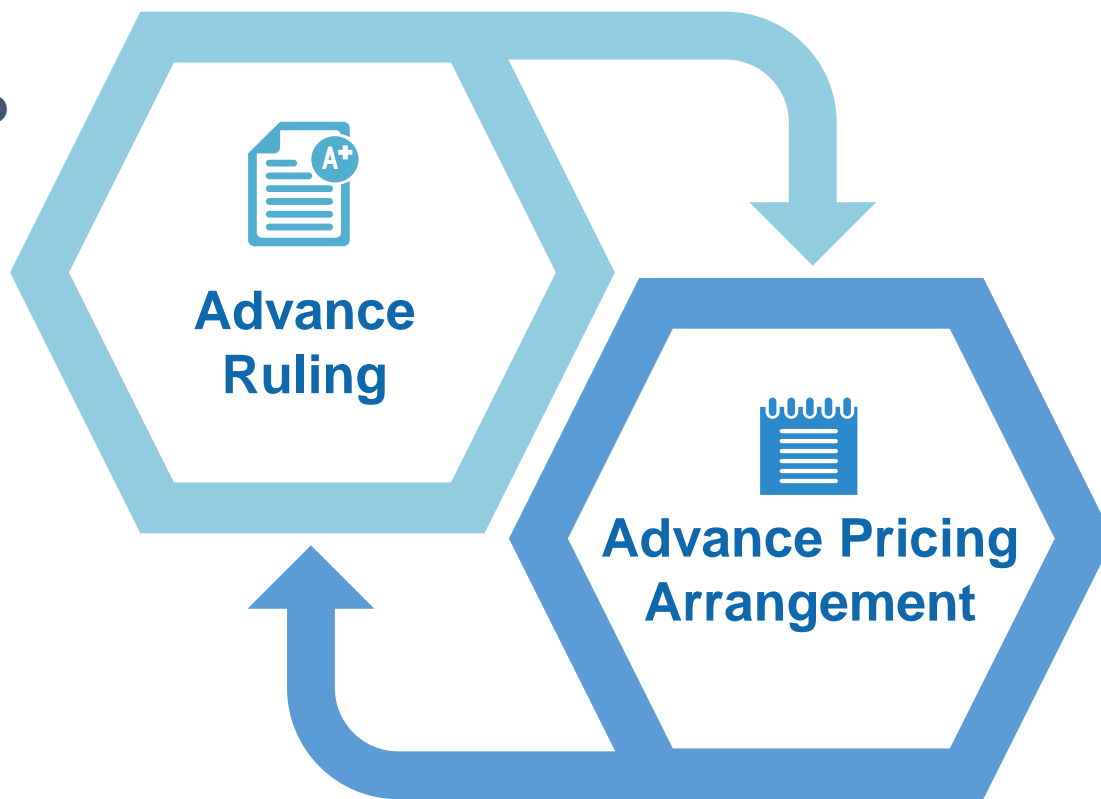


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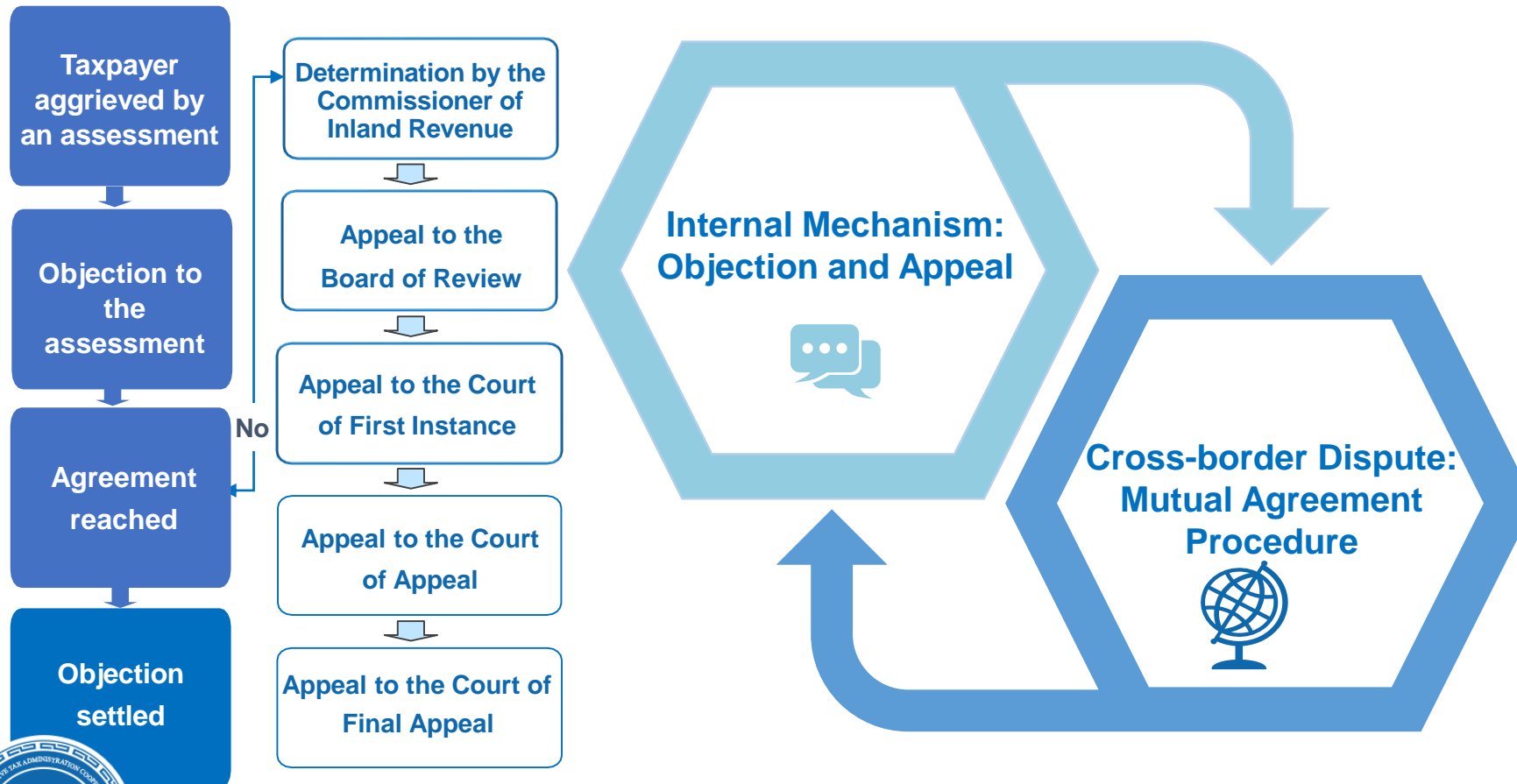
Tax Certainty Services

- Taxpayers may apply to IRD for a ruling on how any provision of the Inland Revenue Ordinance applies to a specific arrangement



- Agreement between IRD and taxpayers in advance of controlled transactions to determine the transfer pricing for those transactions over a fixed period of time
- Accept applications for unilateral, bilateral, or multilateral advance pricing arrangements

Tax Disputes Resolution



- If taxpayers are exposed to taxation not in accordance with the provisions of a Double Taxation Agreement / Arrangement (DTA), mutual agreement procedure (MAP) can be initiated
- All DTAs signed by Hong Kong, China include an article for MAP
- Generally follow the MAP Article of the OECD Model Tax Convention on Income and on Capital



Future Development

Enhancing efficiency, productivity and quality of services

- To optimise information technology systems
 - Launch of three new dedicated tax portals under e-Tax in July 2025
 - ◆ Individual Tax Portal
 - ◆ Business Tax Portal
 - ◆ Tax Representative Portal
 - Launch of Pillar Two Portal in early 2026
- To continue to enhance electronic services





THANK YOU