



## 香港税务快讯 香港 2023/24 财政预算案摘要

### INspire HK 躍動香港

香港特别行政区财政司司长陈茂波先生于 2023 年 2 月 22 日发表了 2023/24 年度财政预算案，预计 2022/23 年度财政赤字 1,398 亿港元。财政储备在 2023 年 3 月 31 日预计为 8,173 亿港元。请浏览德勤评论视频及摘要有关个人和企业税务的主要建议。

- [德勤评论视频](#)



(仅英文版本, 配有中英文字幕)



## 个人税务宽减 / 纾困措施



### 薪俸税 / 个人入息课税

- 宽减2022/23课税年度100%的薪俸税和个人入息课税，上限为6,000港元



### 纾困措施 - 增加免税额

- 2023/24课税年度起，增加子女基本免税额及子女出生课税年度的额外免税额至13万港元



### 电子消费券

- 发放总额5,000港元的电子消费券



### 调整印花税税阶

- 调整买卖或转让住宅及非住宅物业须缴付的从价印花税（第2标准税率）税阶(例如:首次置业)



## 企业税务宽减 / 纾困措施



### 利得税宽减

- 宽减2022/23课税年度100%的利得税，上限为6,000港元



### 纾困措施 - 费用宽减

- 宽减2023/24年度首两季非住宅物业的差饷，上限为每季1,000港元
- 宽减适用于政府处所合格租户、地政总署辖下合格短期租约及豁免书的50%租金和费用，为期6个月



### 延长现有融资担保计划的申请期

- 延长「中小企融资担保计划」各担保产品的申请期至2024年3月



### 鼓励继续聘用年长雇员

- 提高雇主为65岁或以上雇员所作自愿性强积金供款的税务扣减增至200%



## 税收优惠, 税率调整及国际税务新规定



### 「专利盒」税务优惠

- 推行「专利盒」税务优惠, 鼓励创新研发成果注册专利



### 完善现行税务优惠制度

- 联同相关机构检视及优化对飞机租赁、基金及附带权益等方面的税务优惠措施。



### 新國際税务规定

- 计划由2025年起对大型跨国企业集团实施全球最低实际税率, 以及落实本地最低补足税



### 增加烟草税

- 即时将每支香烟的烟草税调高0.6港元, 并按同等比例提高其他烟草产品的税率



### 权益处置的税务处理

- 计划就关于处置股权权益的本地收益是否需要课税提供更明确的指引



## 可持续发展



### 迈进「3060」双碳目标

- 成立「绿色科技及金融发展委员会」, 就绿色科技、绿色金融、绿色标准认证等制订行动纲领
- 举办「国际绿色科技周」, 汇聚相关产业代表、企业及投资者



### 引进企业及汇聚人才

- 引入公司迁册机制, 吸引外地企业迁册到香港
- 推出新的「资本投资者入境计划」, 吸引人才来港居住及发展



### 加速推动香港数字经济

- 就建立人工智能超算中心进行可行性研究
- 预留2亿港元提升「智方便」平台, 改善用户体验
- 建议电讯商就将来投得无线电频谱而缴付的频谱使用费可获扣税
- 预留5亿港元推行「数码转型支援先导计划」, 中小企业应用现成的基础数码方案配套



### 促进香港债券市场发展

- 计划在下年度发行不少于500亿港元银色债券及150亿港元绿色零售债券



### 引领互联网创新发展

- 拨款5千万港元加速推动第三代互联网生态圈的发展
- 举办国际大型研讨会和青年工作坊
- 成立专责小组就虚拟资产发展的可持续提供意见



## 土地及房屋发展



### 土地供应

- 计划卖出合共12幅住宅用地，同时着手铁路物业、私人及市区重建局项目，预计全年可兴建约20,550个房屋单位
- 计划在未来5年内会通过卖地计划及铁路物业项目，向市场提供可兴建不少于72,000个私营房屋单位的土地



### 房屋供应

- 计划把8幅土地作兴建「简约公屋」用途
- 未来两年相继落成约14,000个过渡性房屋单位
- 预计未来5年内私人住宅单位每年平均落成量超过19,000个



### 加紧发展北部都会区及交椅洲人工岛

- 就北部都会区发展事宜成立专班，加强沟通对接
- 推进港深科创园及新田科技城的发展以招揽海内外创科企业落户香港
- 通过填海建造1,000公顷的交椅洲人工岛，发展第三个核心商业区，预计能提供约400万平方米的商业总楼面面积及创造约20万个就业岗位

\*详细资料请浏览香港特区政府 [2023-24 年度财政预算案专页](#)

德勤中国 - 香港财政预算案小组成员就本年预算案已陆续通过电邮、社交媒体等发布香港税务评论的主要信息，请点击以下图标连结关注它们以获得最新资讯。



欢迎浏览[德勤专页：2023-24 香港特区政府财政预算案](#) (不断更新)

如有任何问题，请联系德勤中国香港财政预算案小组发言人：

**尹佩仪**

香港财政预算案主管合伙人  
德勤中国  
+852 2852 6704  
[pwan@deloitte.com.hk](mailto:pwan@deloitte.com.hk)

**潘宗杰**

税务合伙人  
税务与商务咨询  
德勤中国  
+852 2238 7689  
[rphan@deloitte.com.hk](mailto:rphan@deloitte.com.hk)

**戚维之**

税务合伙人  
税务与商务咨询  
德勤中国



德勤中国是一家立足本土、连接全球的综合性专业服务机构，由德勤中国的合伙人共同拥有，始终服务于中国改革开放和经济建设的前沿。我们的办公室遍布中国 30 个城市，现有超过 2 万名专业人才，向客户提供审计及鉴证、管理咨询、财务咨询、风险咨询、税务与商务咨询等全球领先的一站式专业服务。

我们诚信为本，坚守质量，勇于创新，以卓越的专业能力、丰富的行业洞察和智慧的技术解决方案，助力各行各业的客户与合作伙伴把握机遇，应对挑战，实现世界一流的高质量发展目标。

德勤品牌始于 1845 年，其中文名称“德勤”于 1978 年起用，寓意“敬德修业，业精于勤”。德勤专业网络的成员机构遍布 150 多个国家或地区，以“因我不同，成就不凡”为宗旨，为资本市场增强公众信任，为客户转型升级赋能，为人才激活迎接未来的能力，为更繁荣的经济、更公平的社会和可持续的世界而开拓前行。

Deloitte（“德勤”）泛指一家或多家德勤有限公司，以及其全球成员所网络和它们的关联机构（统称为“德勤组织”）。德勤有限公司（又称“德勤全球”）及其每一家成员所和它们的关联机构均为具有独立法律地位的法律实体，相互之间不因第三方而承担任何责任或约束对方。德勤有限公司及其每一家成员所和它们的关联机构仅对自身行为承担责任，而对相互的行为不承担任何法律责任。德勤有限公司并不向客户提供服务。

德勤亚太有限公司（即一家担保有限公司）是德勤有限公司的成员所。德勤亚太有限公司的每一家成员及其关联机构均为具有独立法律地位的法律实体，在亚太地区超过 100 个城市提供专业服务。

请参阅 <http://www.deloitte.com/cn/about> 了解更多信息。

本通讯及任何附件只供内部传阅并只限于德勤有限公司、其全球成员所网络及它们的关联机构（统称为“德勤组织”）的人员使用。本通讯包含保密信息，仅供接收个人或实体使用。若您并非指定接收方，请立即告知我们，并在您的系统中删除本通讯及其所有副本。请勿以任何方式使用本通讯。

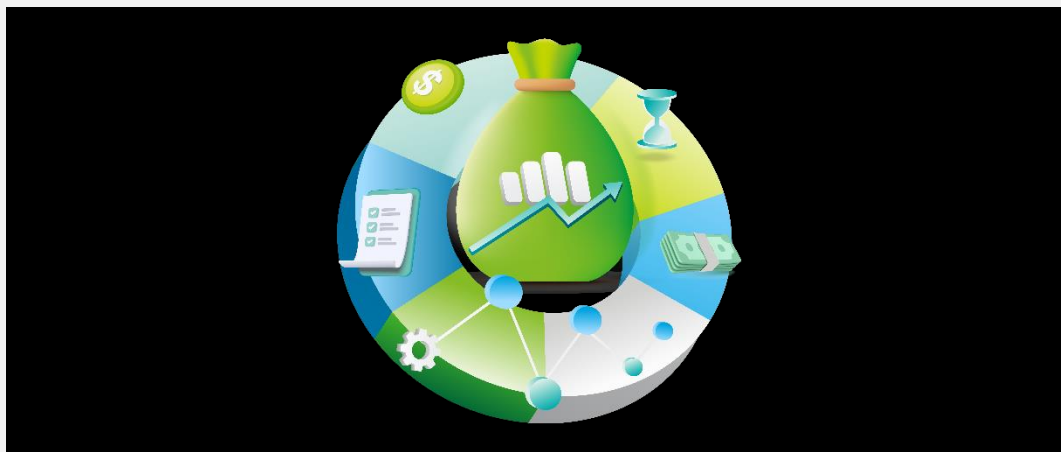
任何德勤有限公司、其成员所、关联机构、员工或代理方均不对任何方因使用本通讯而直接或间接导致的任何损失或损害承担责任。德勤有限公司及其每一家成员所和它们的关联机构均为具有独立法律地位的法律实体。

© 2023 德勤·关黄陈方会计师行（香港）、德勤·关黄陈方会计师事务所（澳门）、德勤华永会计师事务所（特殊普通合伙）（中国大陆）版权所有 保留一切权利。

如您日后不希望收到关于该话题的信息，请回复电邮并在邮件主题栏中填上“取消订阅”。

# Deloitte.

# 德勤



## Hong Kong Tax Newsflash

### Hong Kong 2023/24 Budget Highlights

# INspire HK

## 躍動香港

Financial Secretary of the Hong Kong Special Administrative Region, Mr. Paul Chan Mo-po, delivered the 2023/24 budget speech on 22 February 2023. A deficit of HK\$139.8 billion for 2022/23 is expected and fiscal reserves to reach HK\$817.3 billion by 31 March 2023. Please watch the video about our Budget commentary and the Tax Newsflash summarized the major proposals.

- [Deloitte's video commentary](#)



*(English version only, with bilingual subtitles)*





## Individual Tax concessions / Relief measures



### Salaries tax / tax under personal assessment

- Reducing salaries tax and tax under personal assessment for the 2022/23 assessment by 100%, subject to a ceiling of HKD6,000



### Relief measures – Increase allowance

- Increasing the basic child allowance and the additional child allowance for each child born during the year of assessment to HKD130,000 starting from the year of assessment 2023/24



### Electronic consumption vouchers

- Giving out electronic consumption vouchers by instalments with a total value of HKD5,000



### Adjustments to Stamp Duty bands

- Adjusting value bands of ad valorem stamp duty payable for the sale and purchase or transfer of residential and non-residential properties (Rates at Scale 2) (e.g. for purchasing the first residential property)



## Corporate Tax concessions / Relief measures



### Profits tax relief

- Reducing profits tax for the assessment year 2022/23 by 100%, subject to a ceiling of HKD6,000



### Relief measures – Concessions

- Providing rates concession for non-domestic properties for the first two quarters of 2023/24, subject to a ceiling of HKD1,000 per quarter
- Granting 50% rental fee concession to eligible tenants of government premises and short-term tenancies and waivers for six months



### Extend application period of SME Financing Guarantee Scheme

- Extending the application period of all guarantee products under the SME Financing Guarantee Scheme to March 2024



### Encourage further employment of elderly employees

- Increasing tax deduction for the Mandatory Provident Fund (MPF) voluntary contributions made by employers for their employees aged 65 or above to 200%





## Tax incentives, tax rate adjustment and new international tax regulations



### "Patent Box" Tax Incentive

- Introducing a "patent box" tax incentive to encourage the I&T sector to create more patented inventions



### Enhance existing preferential tax regimes

- Cooperating with relevant organizations to review and enhance tax concession measures applicable to aircraft leasing, fund and carried interest



### New international tax standards

- Planning to apply global minimum effective tax rate on large MNE groups and implement the domestic minimum top-up tax starting from 2025 onwards



### Increase the duty on cigarettes

- Increasing the duty on cigarettes by HKD60 cents per stick, and duty on other tobacco products by the same proportion, with immediate effect



### Tax treatment on disposal of equity interests

- Planning to provide clearer guidelines on whether onshore gains on disposal of equity interests are subject to tax





## Sustainability



### Advancing towards the "3060 Dual Carbon Targets"

- Setting up a Green Technology and Finance Development Committee to formulate an action agenda covering green technology, green finance, green standard certification, etc.
- Organising an International GreenTech Week to pool together representatives, enterprises and investors from the green technology industries around the world



### Speeding up the process of digital economy development in Hong Kong

- Conducting a feasibility study on the development of an Artificial Intelligence (AI) Supercomputing Centre
- Reserving HKD200 million to enhance the operation of the "iAM Smart" platform to improve user experience
- Providing tax deduction for the spectrum utilisation fees paid by telecommunications network operators which successfully bid for radio spectrum
- Reserving HKD500 million earmarked to launch a Digital Transformation Support Pilot Programme, to assist SMEs in applying ready-to-use basic digital solutions



### Attracting enterprises and pooling talent

- Introducing "re-domiciliation mechanism" to attract companies domiciled overseas to re-domicile in Hong Kong
- Introducing new Capital Investment Entrant Scheme to attract talent to Hong Kong



### Facilitating bond market development in Hong Kong

- Planning to issue no less than HKD50 billion of Silver Bond and HKD5 billion of retail green bonds in the next financial year



### Leading the innovation development of Internet

- Allocating HKD50 million to expedite the Web3 ecosystem development
- Organising major international seminars and workshops for young people
- Setting up a task force to advise on the sustainable development of the virtual asset industry





## Land and property development



### Land Supply

- Planning to sell a total of 12 residential sites, together with railway property developments, private development and Urban Renewal Authority's projects, the potential land supply for the whole year is expected to have a capacity of about 20,550 units
- Planning to produce of no less than 72,000 private housing units in the coming five years, and making the land available to the market through the Land Sale Programmes and railway property developments



### Housing Supply

- Planning to construct Light Public Housing with the existing 8 sites
- Estimating about 14,000 transitioning housing units will be coming on stream in the next two years
- Estimating that an average over 19,000 of private residential units will be completed annually in the next five years



### Strengthen the Development of Northern Metropolis and Kau Yi Chau Artificial Islands

- Setting up a task force to strengthen the development of Northern Metropolis
- Attracting the Mainland and overseas I&T enterprises to Hong Kong through the development of Hong Kong-Shenzhen Innovation and Technology Park and San Tin Technopole
- Developing the third central business district through the construction of the 1,000-hectare Kau Yi Chau Artificial Islands, which could provide around 4 million square metres of commercial gross floor area and about 200,000 jobs

\*For more details, please visit the [HKSAR Budget page](#)

Deloitte China - Hong Kong Budget team have been releasing the key messages on Budget commentary via email and social media channels etc. You are welcome to click the icons below to follow these channels to receive the latest updates. More to come!



More information is also available on [Deloitte's webpage on HKSAR Budget 2023-24](#) (continuous updates).

If you have any questions please contact the following spokespersons of Deloitte China's Hong Kong Budget Team:

**Polly Wan**  
Leading Partner  
Hong Kong Budget Team  
Deloitte China  
+852 2852 6704  
[pwan@deloitte.com.hk](mailto:pwan@deloitte.com.hk)

**Roy Phan**  
Tax Partner  
Tax & Business Advisory  
Services  
Deloitte China  
+852 2238 7689  
[rphan@deloitte.com.hk](mailto:rphan@deloitte.com.hk)

---

**Doris Chik**  
Tax Partner  
Tax & Business Advisory Services  
Deloitte China  
+852 2852 6608  
[dchik@deloitte.com.hk](mailto:dchik@deloitte.com.hk)



Deloitte China provides integrated professional services, with our long-term commitment to be a leading contributor to China's reform, opening-up and economic development. We are a globally connected firm with deep roots locally, owned by our partners in China. With over 20,000 professionals across 30 Chinese cities, we provide our clients with a one-stop shop offering world-leading audit & assurance, consulting, financial advisory, risk advisory, tax and business advisory services.

We serve with integrity, uphold quality and strive to innovate. With our professional excellence, insight across industries, and intelligent technology solutions, we help clients and partners from many sectors seize opportunities, tackle challenges and attain world-class, high-quality development goals.

The Deloitte brand originated in 1845, and its name in Chinese (德勤) denotes integrity, diligence and excellence. Deloitte's professional network of member firms now spans more than 150 countries and territories. Through our mission to make an impact that matters, we help reinforce public trust in capital markets, enable clients to transform and thrive, empower talents to be future-ready, and lead the way toward a stronger economy, a more equitable society and a sustainable world.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region.

Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2023 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.