



## 香港税务快讯 香港 2024/25 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 2024 年 2 月 28 日发表了 2024/25 年度财政预算案，预计 2023/24 年度财政赤字 1,016 亿港元。财政储备在 2024 年 3 月 31 日预计为 7,332 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

德勤中国  
2024/25 香港财政预算案摘要  
Deloitte China  
2024/25 Hong Kong Budget Highlights



(仅英文版本, 配有中英文字幕)



## 个人税务措施



### 薪俸税 / 个人入息课税

- 宽减2023/24课税年度100%的薪俸税和个人入息课税, 上限为3,000港元



### 差饷措施

- 宽减2024/25年度首季个人持有的住宅及非住宅物业差饷, 上限为每户1,000港元
- 提出由2024/25年度第四季住宅物业累进差饷制度 (仅影响应课差饷租值超过55万港元的住宅物业)



### 综合社会保障援助 / 残疾人士相关支援

- 向领取社会保障金的合资格人士, 发放金额相当于半个月的综合社会保障援助 ("综援") 标准金额, 高龄津贴、长者生活津贴或伤残津贴, 以及在在职家庭津贴计划作出相若安排
- 向领取综援而有工作的残疾人士每月发放额外500港元津贴



### 标准税率两级制

- 建议2024/25年度起的薪俸税和个人入息课税标准税率实施两级制, 以标准税率计算入息净额超过5百万港元的税额时:
  - 首5百万港元的入息净额继续以15%计算;
  - 超过5百万港元的部分则以16%计算



## 企业税务措施



### 利得税宽减

- 宽减2023/24课税年度100%的利得税，上限为3,000港元



### 差饷措施

- 宽减2024/25年度首季企业持有的住宅及非住宅物业差饷，上限为每户1,000港元
- 提出由2024/25年度第四季住宅物业累进差饷制度（仅影响应课差饷租值超过55万港元的住宅物业）



### 工商业建筑物免税额

- 2024/25课税年度起，申索工业、商业建筑物及构筑物免税额的期限将会取消



### 还原租用物业开支税务扣减

- 2024/25课税年度起，利得税纳税人可就还原租用物业至租用前状况所招致的开支，获得税务扣减





## 经济提振措施



### 撤销住宅物业印花税

- 即时撤销所有住宅物业需求管理措施，包括额外印花税（SSD）、买家印花税（BSD）和新住宅印花税（NRSD）



### 宽减电动车首次登记税

- 延长电动车首次登记税宽减安排2年
- 「一换一」计划下的首次登记税最高宽免额调整至172,500港元，而一般电动私家车的宽免额上限调整至58,500港元(税前车价超过500,000港元的电动车除外)
- 全数豁免未来两年电动商用车、电动电单车和电动机动三轮车的首次登记税



### 推动资产及财富管理 中心发展

- 延长「开放式基金型公司及房地产投资信托基金资助计划」3年
- 检讨有关基金、单一家族办公室和附带权益的税务宽免制度、增加合格交易的种类，以及提升有关处理附带交易的弹性



### 豁免缴付与房地产投资 信托基金和证券经销业 务相关的印花税

- 豁免房地产投资信托基金（REIT）单位转让和期权庄家进行证券经销业务的印花税



\*详细资料请浏览香港特区政府 [2024-25 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：2024-25 香港特区政府财政预算案](#) (不断更新)

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Hong Kong | Tax & Business Advisory | 28 February 2024

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## Hong Kong Tax Newsflash

### Hong Kong 2024/25 Budget Highlights

## INspire HK

### 躍動香港

Financial Secretary of the Hong Kong Special Administrative Region, Mr. Paul Chan Mo-po, delivered the 2024/25 budget speech on 28 February 2024. A deficit of HK\$101.6 billion for 2023/24 is expected and fiscal reserves to reach HK\$733.2 billion by 31 March 2024. 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 measures



### Salaries tax / tax under personal assessment

- Reduce salaries tax and tax under personal assessment for the year of assessment 2023/24 by 100%, subject to a ceiling of HKD3,000



### Comprehensive Social Security Assistance ("CSSA") / Support to Persons with Disabilities

- Provide allowance to eligible social security recipients, while similar arrangements will apply to recipients of the Working Family Allowance
- Provide an additional subsidy of HKD500 per month for employed disabled recipients of CSSA



### Rates measures

- Provide rates concession for domestic and non-domestic properties held by individuals for the first quarter of 2024/25, subject to a ceiling of HKD1,000 for each rateable property
- Introduce a progressive rating system (only affects domestic properties with rateable value over HKD550,000) from the fourth quarter of 2024/25



### Two-tiered standard tax rates regime

- Introduce two-tiered standard rates regime for salaries tax and tax under personal assessment, starting from the year of assessment 2024/25:
  - the first HKD5 million of net income will continue to be subject to standard rate of 15%;
  - the portion exceeding HKD5 million will be subject to standard rate of 16%





## Corporate Tax measures



### Profits tax relief

- Reduce profits tax for the year of assessment 2023/24 by 100%, subject to a ceiling of HKD3,000



### Industrial and commercial building allowances

- Starting from the year of assessment 2024/25, the time limit for claiming the allowances for industrial buildings and structures as well as commercial buildings and structures for new owners will be removed



### Rates measures

- Provide rates concession for domestic and non-domestic properties held by corporates for the first quarter of 2024/25, subject to a ceiling of HKD1,000 for each rateable property
- Introduce a progressive rating system (only affects domestic properties with rateable value over HKD550,000) from the fourth quarter of 2024/25



### Tax deduction on reinstatement costs

- Starting from the year of assessment 2024/25, profits taxpayers will be granted tax deduction for the expenses incurred in reinstating leased properties to their original condition





## Economic stimulus measures



### Relief on stamp duty payable for residential property transactions

- Cancel all demand-side management measures for residential properties with immediate effect, including Special Stamp Duty (SSD), Buyer Stamp Duty (BSD) and New Residential Stamp Duty (NRSD)



### Relief on first registration tax (FRT) concessions for electric vehicles

- Extend the FRT concessions for electric vehicles for two years
- Adjust the maximum FRT concession for electric private cars (e-PCs) granted under the "One-for-One Replacement" Scheme to HKD172,500, whereas the concession ceiling for general e-PCs will be lowered to HKD58,500 (except for e-PCs valued at over HKD500,000 before tax)
- Waive the FRT in full for electric commercial vehicles, electric motorcycles and electric motor tricycles over the next two years



### Promotion of international asset and wealth management centre

- Extend the Grant Scheme for Open-ended Fund Companies and Real Estate Investment Trusts for three years
- Review the scope of the tax concession regimes for related funds, single family offices and carried interest, increase the types of qualifying transactions and enhance flexibility in handling incidental transactions



### Waiver of stamp duties for real estate investment trust (REIT) units and jobbing business

- Waive the stamp duties payable on the transfer of REIT units and the jobbing business of option market-makers



\*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 2024-25](#) (continuous updates).

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

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