



## Hong Kong Tax Newsflash

### Resumption of hotel accommodation tax

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The government has recently served a notice to the Legislative Council to move a resolution to resume the collection of hotel accommodation tax (HAT) at 3% effective 1 January 2025.

##### Background

The HAT is imposed on hotel and guesthouse accommodations, and is levied on the accommodation charges payable by guests to hotel or guesthouse proprietors. In the 2024-25 Budget Speech, the Financial Secretary proposed resuming the collection of the HAT, which has been reduced to 0% effective 1 July 2008.

##### Compliance requirement of hotels and guesthouses

Starting from the effective date, hotels and guesthouses will be required to comply with the quarterly obligations of paying the HAT at a rate of 3% on all accommodation charges and filing the HAT return with the Inland Revenue Department within 14 days after the quarter-end date.

##### Implementation timeline

The government will move the resolution at the Legislative Council on 23 October 2024. If the resolution is passed, it will be published in the

Gazette on 25 October 2024. Upon enactment, the 3% HAT will come into effect on 1 January 2025.

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If you have any questions, please contact our professionals:

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