



# **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)

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- 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



# Types of Tax Information



The screenshot shows the Inland Revenue Department website. The header includes the IR logo and text: "Inland Revenue Department, The Government of the Hong Kong Special Administrative Region of the People's Republic of China". Navigation options include "GovHK 香港政府一站通", "繁體版 简体版", and "Other Languages". A sidebar on the left lists various services like "Home", "What's New", "About Us", "Publications and Press Releases", "Access to Information", "Policies", "Tax Information - Individuals / Businesses", "Tax Information - Others", "Public Forms and Pamphlets", "Electronic Services", "Tender Notices", "FAQ", "Contact Us", and "And Links". The main content area is titled "Publications and Press Releases" and lists several categories: "Advance Ruling Cases", "Annual Reports", "Departmental Interpretation and Practice Notes", "Board of Review Decisions", "Ordinances Administered", "Prosecution Cases", "Press Releases", and "Stamp Duty statistics". The footer contains "2017 © | Important notices | Privacy policy".

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



### Real Time Chatbot IRIS

## One-stop Enquiry Services



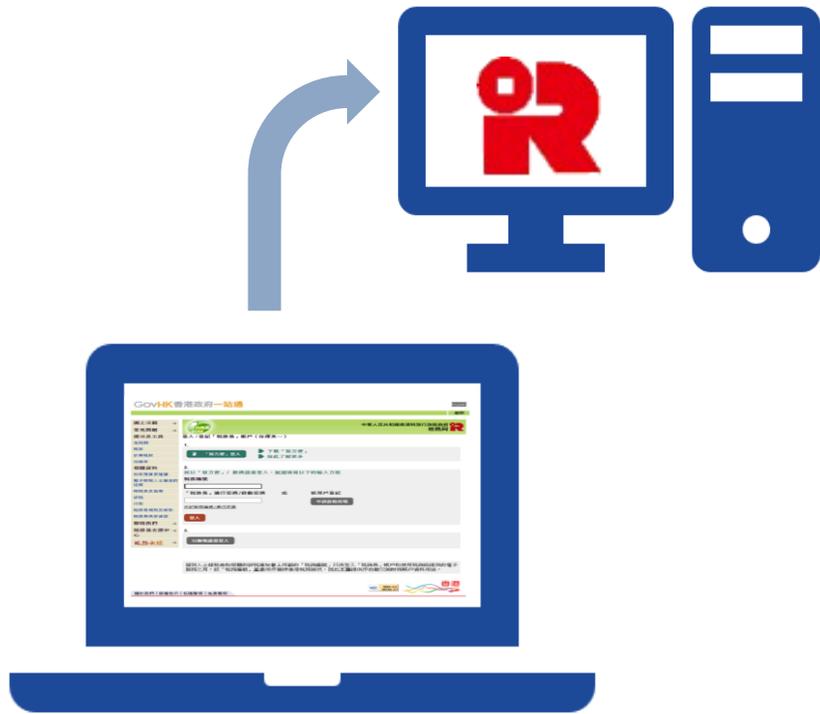
### Written Enquiry

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

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- 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

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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

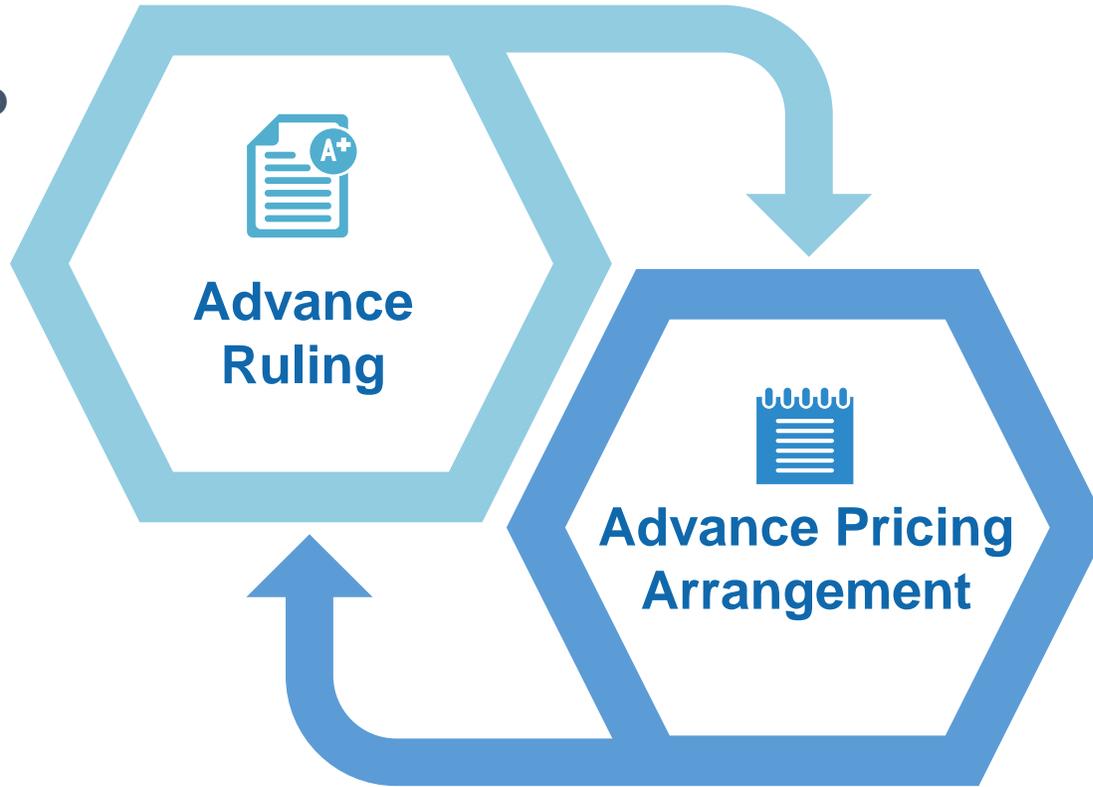


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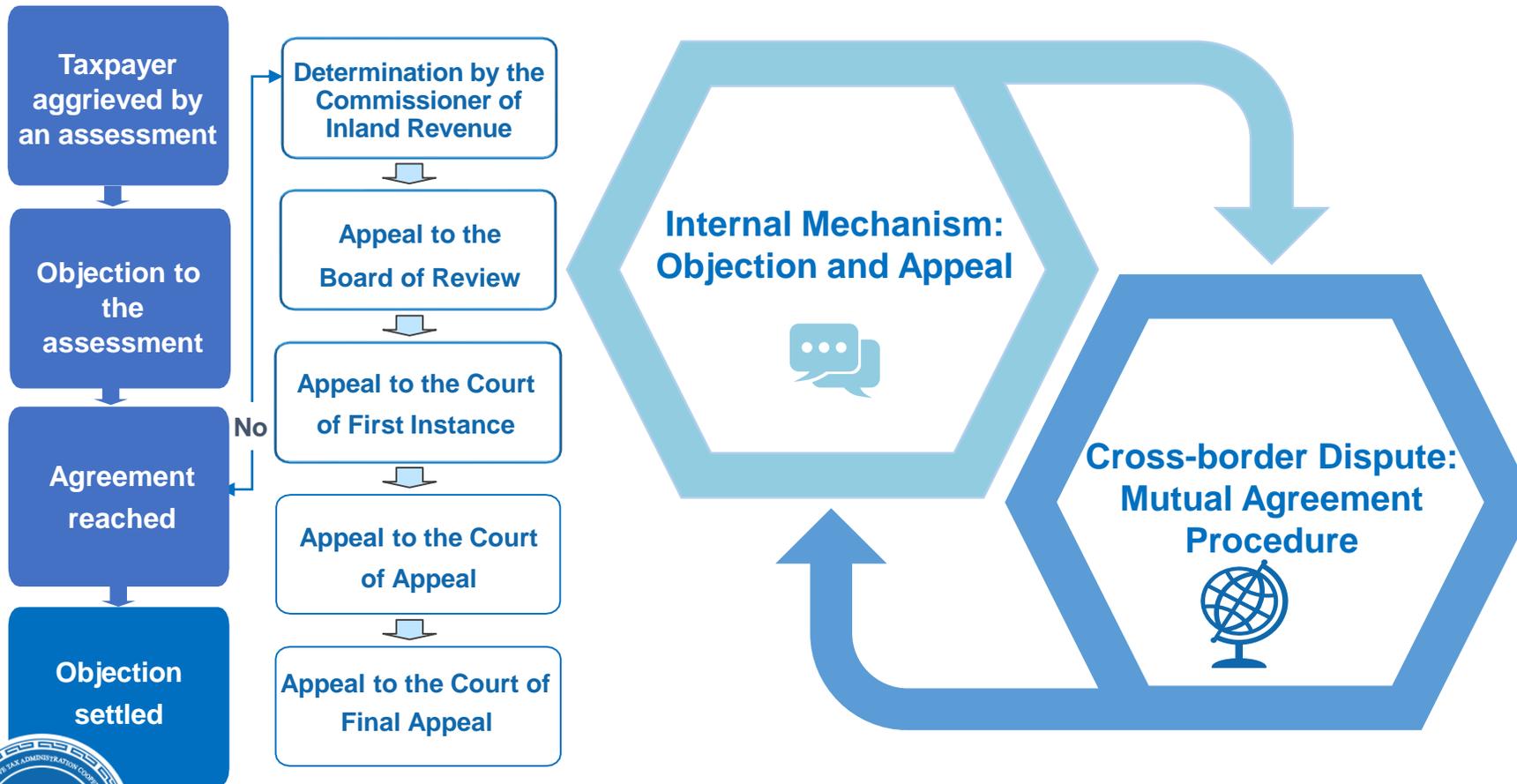
# Tax Certainty Services

- 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

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## 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**