



## 酒店房租稅

由 年 月至 月止的期間內

來函請註明此  
檔案號碼

致 經理先生

### 稅務局

香港九龍啟德協調道 5 號稅務中心 3 樓

來函請寄「香港九龍協調道郵政局郵箱 28827 號

印花稅署署長收」

網址：www.ird.gov.hk

電話：2594 3067

根據《酒店房租稅條例》(第 348 章) 第 5(1) 條的規定，你必須於 年 月 日後 14 天內將本申報表填妥並遞交致上述地址印花稅署署長收。

填報此表時，如閱讀下列說明後，仍有困難或不明之處，請前來本局或撥電與本人聯絡。

日期 .....

印花稅署署長

( 代行)

### 罰則

《酒店房租稅條例》第 5 或 8 條規定，對犯有下列事項的酒店東主或酒店經理(視屬何情形而定) 施以重罰：

- (a) 沒有在指明的期限內向印花稅署署長繳交稅項；
- (b) 沒有在指明的期限內呈交申報表；
- (c) 在知道申報表在要項上是虛假或不正確的情況下提交該申報表；
- (d) 沒有備存該酒店的關於住房入住情況的適當紀錄；
- (e) 沒有備存該酒店的關於房租的適當帳目；
- (f) 沒有遵從印花稅署署長或獲署長以書面授權的人士的要求，出示該酒店的關於房租、住房入住情況或根據該條例繳交稅項的簿冊或紀錄。

### 說明

1. “房租”指須由客人或其代表為所獲提供的住房而繳付的款項。
2. “住房”指由酒店東主租予客人住宿，或供客人作住宿用途的任何備有家具的房間或套房，其中並包括通常在其內所提供的家具、用具及裝置。
3. 退還稅項——凡能向印花稅署署長證明並使署長信納酒店東主沒有獲繳付某項房租，署長須退還就該項房租所繳交的稅項。
4. 停止營業——如停止營業，則須於停業後 14 天內將本申報表填妥交回本局。
5. 繳付稅項——除獲豁免的情況外，每所酒店的東主，均須在每年 9 月 30 日、12 月 31 日、3 月 31 日及 6 月 30 日後的 14 天內，就截至上述日期為止的各段 3 個月期間，向印花稅署署長繳交須繳的稅項。
6. 填申報表——酒店的經理須在一份列明酒店東主在所繳交稅項有關的期間內所收取的房租總額的申報表上簽署，並將申報表送交印花稅署署長。

以上說明只為解釋《酒店房租稅條例》(第 348 章)，而非修改該條例的條文。

### 收集個人資料聲明

- 你必須提供申報表所要求的個人資料。如你違反相關法例規定，你或須面對本局專責執行的法例所規定的刑罰和法律行動。此外，若你不提供所需資料，你的申報表將不獲受理。
- 本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向其他政府部門或機構，及其他第三方披露／轉移該等資料的任何或全部內容。
- 你有權要求查閱及改正你的個人資料，但屬《個人資料(私隱)條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函印花稅署署長(地址為香港九龍協調道郵政局郵箱 28827 號)，同時請註明你的酒店房租稅檔案號碼。



## HOTEL ACCOMMODATION TAX

For the Period from ..... to .....

IN ANY COMMUNICATION PLEASE QUOTE THIS  
FILE NO.

To The Manager,

### INLAND REVENUE DEPARTMENT

3/F., Inland Revenue Centre,  
5 Concorde Road, Kai Tak,  
Kowloon, Hong Kong.

All correspondence should be addressed to:—  
Collector of Stamp Revenue,  
P.O. Box 28827, Concorde Road Post Office,  
Kowloon, Hong Kong.

Web site: www.ird.gov.hk

Tel. No.: 2594 3067

By virtue of section 5(1) of the Hotel Accommodation Tax Ordinance (Chapter 348) you are required to complete this return in every particular and forward it to the Collector of Stamp Revenue at the above address **within 14 days** after .....

If after reading the notes below you have any difficulty in completing this return or you require further information, please communicate with me at this office or the above telephone number.

Date .....  
for Collector of Stamp Revenue

### PENALTIES

Under section 5 or 8 of the Hotel Accommodation Tax Ordinance, heavy penalties are incurred by the proprietor or manager of a hotel (as the case may be) who—

- (a) fails to pay tax to the Collector of Stamp Revenue within the specified period;
- (b) fails to make a return within the specified period;
- (c) furnishes a return, knowing the same to be false or incorrect in any material particular;
- (d) fails to keep adequate records relating to the occupancy of the accommodation of the hotel;
- (e) fails to keep adequate accounts relating to accommodation charges of the hotel;
- (f) fails to produce on request by the Collector of Stamp Revenue or any person authorized in writing by him any books or records of the hotel that relate to accommodation charges, the occupancy of the accommodation, or the payment of tax under the Ordinance.

### NOTES

1. “ACCOMMODATION CHARGE” means the sum payable by or on behalf of guests for accommodation received.
2. “ACCOMMODATION” means any furnished room or suite of rooms hired by the proprietor of the hotel to guests, or for the use of guests, for lodging and includes such furnishings, appliances and fittings as are normally provided therein.
3. REFUND—Where it can be shown to the satisfaction of the Collector of Stamp Revenue that any accommodation charge has not been paid to the proprietor of a hotel, the Collector shall refund the tax paid in respect of that accommodation charge.
4. CESSATION—If a business ceases, the return is required to be submitted within 14 days after the date of cessation of business.
5. PAYMENT—Except under exempted scenarios, the proprietor of every hotel shall pay to the Collector of Stamp Revenue within 14 days after the 30th day of September, the 31st day of December, the 31st day of March and the 30th day of June in each year, the amount of the tax payable in respect of the three monthly periods ending on those dates.
6. COMPLETION OF RETURN—The Manager of the hotel shall sign and send to the Collector of Stamp Revenue a return setting out the total amount of accommodation charges made by the proprietor of the hotel during the period in respect of which the tax paid relates.

These notes are merely explanatory and do not modify any of the provisions of the Hotel Accommodation Tax Ordinance (Chapter 348).

### Personal Information Collection Statement

- It is obligatory for you to supply the personal data as required by the return. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your return will not be accepted for processing.
- The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose / transfer any or all of such information to other government or statutory bodies, and any other third parties provided that the disclosure / transfer is authorized or permitted by law.
- Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Collector of Stamp Revenue at P.O. Box 28827, Concorde Road Post Office, Kowloon, Hong Kong and quote your Hotel Accommodation Tax file number in the request.

