



## 酒店房租稅

## HOTEL ACCOMMODATION TAX

由 年 月至 月止的期間內  
For the Period from to

來函請敍明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼  
File No.致 經理先生  
To The Manager,

收款帳號 Shroff Account Number

收款編碼 CRC

更新  
Updated

## 稅務局

## INLAND REVENUE DEPARTMENT

香港九龍啟德協調道 5 號稅務中心 3 樓

3/F., Inland Revenue Centre, 5 Concorde Road, Kai Tak,  
Kowloon, Hong Kong.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」All correspondence should be addressed to:—  
Collector of Stamp Revenue,  
P.O. Box 28827, Concorde Road Post Office, Kowloon,  
Hong Kong.網址 Website : [www.ird.gov.hk](http://www.ird.gov.hk)

電話 Tel. No. : 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，向印花稅署署長提交一份填妥的申報表。

Under section 5(1) of the Hotel Accommodation Tax Ordinance (Chapter 348), you are required to submit a completed return to the Collector of Stamp Revenue **within 14 days** after你可選擇填寫隨附的紙本申報表或「香港政府一站通」([www.gov.hk](http://www.gov.hk)) 提供的電子申報表。請在填寫申報表前細閱背面的附註。You can complete the return using the attached paper form or the electronic form available on GovHK ([www.gov.hk](http://www.gov.hk)). Please read the notes overleaf before completing the return.

若酒店名稱或地址已變更，且與本通知列載的資料不符，請立即致電或書面通知本局，以便及時更新紀錄。

If the name or address of the hotel has changed and differs from the information printed on this notice, please notify us immediately by phone or in writing to enable timely records update.

如需協助填寫申報表或更多資料，請致電或親臨本局。

For assistance in completing the return or additional information, please phone or visit our office.

印花稅署署長 ( 代行 )

for Collector of Stamp Revenue

日期:  
Date:

## 罰則 PENALTIES

《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：

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) 沒有在指明的期限內向印花稅署署長繳交稅項；  
fails to pay tax to the Collector of Stamp Revenue within the specified period;
- (b) 沒有在指明的期限內呈交申報表；  
fails to make a return within the specified period;
- (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；  
furnishes a return knowing the same to be false or incorrect in any material particular;
- (d) 沒有備存該酒店的關於住房入住情況的適當紀錄；  
fails to keep adequate records relating to the occupancy of the accommodation of the hotel;
- (e) 沒有備存該酒店的關於房租的適當帳目；  
fails to keep adequate accounts relating to accommodation charges of the hotel;
- (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。  
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.

## 附註 NOTES

1. 「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。  
"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.
2. 「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，包括積分、現金券和用作換取貨品／服務的免費住宿的價值，但不包括「未入住費用」。  
"ACCOMMODATION CHARGE" means the sum payable by or on behalf of guests for accommodation received, including value of points, cash coupons and complimentary rooms offered in exchange for goods / services, but excluding "no show charges".
3. 「酒店」指任何場所，而該場所的東主顯示他在其提供的住房的範圍內，會向到臨該場所的任何人提供住房，而該人是有能力並願意為所提供的服務及設施繳付合理款項，並且是在宜於予以接待的狀況的。  
"HOTEL" means any establishment, the proprietor of which holds out to the extent of his accommodation that he will provide accommodation to any person presenting himself who is able and willing to pay a reasonable sum for the services and facilities provided and is in a fit state to be received.
4. 「長期住房」指為入住者提供不少於連續 28 晚的住宿。  
"LONG-TERM ACCOMMODATION" means any accommodation provided to an occupant for staying not less than 28 consecutive nights.
5. 「其他住房」包括非用作換取貨品／服務的免費房間、正在維修或因其他原因（例如已預約但未入住）而不宜出租的房間以及日租低於 15 元的房間。  
"OTHER ACCOMMODATION" includes complimentary rooms not offered in exchange for goods / services, rooms under repair or not available for hire due to other reason (e.g. no show booking) and rooms with daily room rate less than \$15.
6. 房間數目（以房間晚數計算）—— 第 2 部的「可供出租房間數目」加上第 3 部的「房間總數」的總和，一般應與酒店牌照所示的房間數目相符。  
NUMBER OF ROOMS (in terms of room nights) —— The sum of the "Number of Rooms Available for Hire" in PART 2 and the "Total Number of Rooms" in PART 3 should generally match the number of rooms indicated on the hotel licence.
7. 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季度，向印花稅署署長繳交須繳的稅項。  
PAYMENT —— Except under exempted scenarios, the proprietor of every hotel shall pay to the Collector of Stamp Revenue within 14 days after 30 September, 31 December, 31 March and 30 June in each year, the amount of the tax payable in respect of the quarters ending on those dates.
8. 付款方式—— 你可以下列付款方式繳稅：  
方法一： 使用本通知首頁右上方所示的收款帳號及收款編碼 20615，前往任何一間郵政局辦理繳款，或透過電子方式繳款，如：網上銀行、繳費靈及自動櫃員機。  
方法二： 以劃線支票繳付，連同填妥的申報表郵寄至本局，支票須註明支付「香港特別行政區政府」。  
方法三： 親臨本局領取附有條碼及轉數快二維碼的繳款單，以轉數快繳款，或前往任何一間郵政局或便利店辦理繳款。  
PAYMENT METHODS —— You can make payment through the following methods:  
Method 1: Using the Shroff Account Number and the CRC reference 20615 as printed at the top right hand corner of the first page of this notice to make payment at any post office or through electronic means such as internet banking, PPS and ATM.  
Method 2: Sending a crossed cheque made payable to "The Government of the Hong Kong Special Administrative Region" or "The Government of the HKSAR" together with the completed return to the Department by post.  
Method 3: Visiting the Department to collect a demand note with a barcode and QR code for making payment via the Faster Payment System, or at any post office or convenience store.
9. 填申報表—— 每所酒店的經理須在一份列明該酒店的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。  
COMPLETION OF RETURN —— The manager of every 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 that hotel during the period in respect of which the tax paid relates. **Please DO NOT fax / email the completed return to the Department.**
10. 提交以電子方式填寫的申報表——  
方法一： **列印、簽署及郵寄／親自提交**  
從「香港政府一站通」([www.gov.hk](http://www.gov.hk)) 下載可電子填寫的申報表，以電子方式輸入所需資料後，列印申報表及親筆簽署，然後透過郵寄或親自將簽署後的申報表提交給印花稅署署長。  
方法二： **數碼簽署及網上提交**（只限「智方便+」用戶）  
在「香港政府一站通」([www.gov.hk](http://www.gov.hk)) 選擇電子申報表選項，並在網上填寫所需資料後，使用「智方便」流動應用程式對申報表進行數碼簽署，並通過「香港政府一站通」於網上提交已簽署的申報表。  
當選擇以電子方式填寫申報表時，你須填寫印於隨附的紙本申報表第 1 部的酒店資料和右上方的收款帳號。  
SUBMISSION OF ELECTRONICALLY COMPLETED RETURN ——  
Method 1: **Print, sign & submit by post / in person**  
After downloading the e-fillable return from GovHK ([www.gov.hk](http://www.gov.hk)) and completing all the required information electronically, then print the completed return, physically sign it and submit the signed return to the Collector of Stamp Revenue by post or in person.  
Method 2: **Digital signing & online submission** (exclusively for "iAM Smart+" Users)  
After selecting the electronic return option on GovHK ([www.gov.hk](http://www.gov.hk)) and completing all the required information online, then digitally sign the return using your "iAM Smart" Mobile App and submit the signed return online through GovHK.  
When completing the return electronically, you need to fill in the hotel particulars printed in PART 1 of the attached paper form and the Shroff Account Number at the top right hand corner.
11. 停止營業—— 如停止營業，則須於停業後 14 天內繳付截至停業日期為止的稅項，並提交填妥的申報表。  
CESSATION —— If a business ceases, the tax covering the period up to the cessation date shall be paid and the completed return shall be submitted within 14 days after the cessation date.
12. 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。  
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.

以上附註僅為解釋和執行《酒店房租稅條例》的條文，而非修改該條例的條文。

The above notes are merely for the purpose of explaining and administering the provisions of the Hotel Accommodation Tax Ordinance, and do not constitute modifications to the provisions of that Ordinance.

收款帳號 Shroff Account Number	收款編碼 CRC

# 房租申報表 RETURN OF ACCOMMODATION CHARGES

期間： 年 月至 月  
FOR THE THREE-MONTH PERIOD FROM TO ,

<b>第1部 酒店資料</b> <b>PART 1 Hotel Particulars</b>	
檔案號碼 File No.	商業／分行登記號碼 Business / Branch Registration No.
酒店名稱 Name of Hotel	
地址 Address	

<b>第2部 須課稅的住房</b> (填寫款額時，請四捨五入至小數點後兩位。) <b>PART 2 Taxable Accommodation</b> (Please round to two decimal places when filling in the amount.)					
可供出租房間數目 Number of Rooms Available for Hire	月份 MONTH:	月份 MONTH:	月份 MONTH:	總數 Total	
租出房間數目 Number of Rooms Hired					
總帳紀錄的房租 Accommodation Charges as Shown in Ledger	\$	\$	\$	\$	
稅款：根據房租徵收百分之 3 Tax at 3% on accommodation charges					\$
調整稅項 (請說明理由及有關期間) Adjustment of Tax (State reason and period)					\$
應付稅款總額 (以每間客房每晚房租 3%徵收的稅款總額) <b>Total Tax Payable</b> (Total amount of 3% tax levied on the accommodation charges per room per night)					\$

<b>第3部 無須課稅的住房 (房間數目)</b> <b>PART 3 Non-taxable Accommodation (Number of Rooms)</b>				
	月份 MONTH:	月份 MONTH:	月份 MONTH:	總數 Total
長期住房 Long-term accommodation				
作為僱員的居住地方 (請填寫第4部) Provided to employee as residence (please also complete PART 4)				
其他住房 Other accommodation				
房間總數 Total Number of Rooms				

#### 第 4 部 作為僱員的居住地方的住房

如空位不敷填寫，請另頁詳列其他資料，隨申報表一併提交。

#### Accommodation provided to employee as residence

If the space provided is insufficient, please give other details on a separate sheet which should be submitted together with the return.

房間數目 Number of Rooms	住房人姓名 Name of Occupant	僱主報稅表的檔案號碼 File No. of Employer's Return

#### 第 5 部 酒店房租稅繳款資料

#### PART 5 Payment of Hotel Accommodation Tax (HAT)

酒店房租稅款已於 20.....年.....月.....日以下述方式繳付:

The HAT was settled on ..... 20..... by the following payment method:

在郵政局繳付  透過電子方式繳款  其他 (請註明):  
at post office through electronic means Other (please specify): \_\_\_\_\_

現夾附抬頭為「香港特別行政區政府」的劃線支票。(請在支票背面寫上本局檔案號碼及收款帳號)  
A crossed cheque made payable to "The Government of the Hong Kong Special Administrative Region" is enclosed herewith.  
(Please write the File Number and the Shroff Account Number on the back of the cheque)

本人將會在繳稅限期前使用本季度指定的收款帳號繳付酒店房租稅。  
I will settle the HAT by the due date for payment by using the designated Shroff Account Number for this quarter.

請在適當方格加上「√」號  
Please tick the appropriate box(es)

#### 第 6 部 聲明書

#### PART 6 Declaration

本人(姓名)....., 香港身分證號碼 ..... 持有人，茲聲明就本人所知所信，本申報表內所填報的一切資料，均屬確實無訛，本人並已填報酒店東主在所繳交稅項有關的期間內所收取的房租總額。

I ..... (full name), holder of H.K. Identity Card No. ...., declare that to the best of my knowledge and belief all the information contained in this return is true and correct and that I have disclosed the total amount of accommodation charges made by the proprietor of the hotel during the period in respect of which the tax paid relates.

日期  
Date \_\_\_\_\_

簽名  
Signature \_\_\_\_\_

聯絡電話  
Contact Tel. No. \_\_\_\_\_

經理  
Manager

#### 收集個人資料聲明 Personal Information Collection Statement

• 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。

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.

• 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。

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.

• 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。

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.