

Non-residents and Non-resident Entertainers / Sportsmen

Non-residents and Salaries Tax

- ✧ Insofar as the basic charge to Salaries Tax is concerned, residents and non-residents are taxed in almost exactly the same way.
- ✧ Personal allowances are the same. For residents and non-residents, allowances are granted for spouse and children residing overseas.
- ✧ Obligations as to notification of chargeability to tax and tax clearance on departure from Hong Kong are the same.
- ✧ The same criteria apply as regards whether the employee has a Hong Kong employment or a non-HK employment.

(Please read related leaflet [PAM 42 \(e\) “A guide to Salaries Tax for people coming to work in Hong Kong”](#) for further information.)

- ✧ For a Mainland resident who satisfies the “Present for not exceeding 183 days” exemption condition, he may be exempted from payment of Salaries Tax if he also satisfies the other 2 conditions as laid down in *“The Arrangement between the Mainland of China and the HKSAR for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income”*. [Click here](#) further details.

How Non-resident Entertainers and Sportsmen are chargeable

✧ Usually chargeable to Profits Tax

Sums received from performances in Hong Kong given by a non-resident entertainer or sportsman on or in connection with a commercial occasion or event are chargeable to Profits Tax.

✧ Chargeable in the name of the “Hong Kong Payer”

The Inland Revenue Ordinance provides that a non-resident entertainer or sportsman is chargeable to tax in the name of the person in Hong Kong who pays or credits the sums to that entertainer or sportsman or his/her agent. The Hong Kong person who made the payment became the “Hong Kong payer”. In the majority of situations, the payer would be the Hong Kong promoter or sponsor of the activity concerned.

✧ **The responsibility of the “Hong Kong Payer”**

- (a) Complete form IR623 in duplicate immediately when the non-resident entertainer or sportsman arrives in Hong Kong.
- The form IR623 may be obtained through the Fax-A-Form Service at 2598 6001, or downloaded” from IRD Web Site at www.ird.gov.hk under “**Public Forms and Pamphlets**”.
 - The completed form may be sent to the IRD by post at G.P.O. Box 132 Hong Kong or by fax at 2519 9316.
- (b) Retain a percentage of the gross amount payable to the entertainer or sportsman or his/her agent, as follows:

	Year of Assessment 2019/20 and onwards (see note)
If the performance is procured directly with the entertainer/ sportsman	10%
If the performance is procured through a non-resident agent who is	
(a) an individual person or a partnership	10%
(b) a corporate agent or a corporation	11%

Note:

- (i) For 2019/20, 100% of the final tax payable under profits tax would be waived, subject to a ceiling of \$20,000 per case.
 - (ii) For 2020/21, 100% of the final tax payable under profits tax would be waived, subject to a ceiling of \$10,000 per case.
 - (iii) For 2021/22, 100% of the final tax payable under profits tax would be waived, subject to a ceiling of \$10,000 per case.
 - (iv) For 2022/23, 100% of the final tax payable under profits tax would be waived, subject to a ceiling of \$6,000 per case.
 - (v) For 2023/24, 100% of the final tax payable under profits tax would be waived, subject to a ceiling of \$3,000 per case.
 - (vi) For 2024/25, a one-off reduction of 100% of the final tax payable under profits tax, subject to a ceiling of \$1,500 per case, was proposed in the 2025-26 Budget. Legislative amendments are required for implementing the proposed tax measures.
- (c) Settle the tax due out of the amount retained.

✧ **For further information**

Please refer to the explanation and examples in the pamphlet [PAM 48 \(e\) “Taxation of non-resident entertainers and sportsmen in Hong Kong”](#). You can also call 2594 2480, our officers will consider the practical aspects of your case and advise you further.