
International Assignment Services Taxation of International Assignees Country – Hong Kong

Human Resources Services

International Assignment

Taxation Folio



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Introduction – International assignees working in Hong Kong

Hong Kong is one of the world's leading business and financial centers. It is home temporarily or permanently to more than 525,000 expatriates. Rates of personal taxation in Hong Kong are amongst the lowest in the Asia Pacific region and the calculation of taxable income is in most instances relatively straightforward. However, tax liabilities can be further reduced by careful planning.

Many expatriates working in Hong Kong come to us for advice on tax planning, for assistance in agreeing local tax assessments and for help in reducing tax liabilities in other jurisdictions.

This folio has been prepared for the benefit of expatriates working in Hong Kong. It is intended to give only a basic understanding of the taxation laws and is not intended to be comprehensive. Readers should seek professional advice before acting on any of the matters contained in this folio.

With some exceptions, specific details of tax rates and allowances have been omitted from the folio as they may vary from year to year. To obtain such details, you may refer to our annual publication "Hong Kong Tax – A Pocket Guide", which is revised each year.

For assistance on expatriate tax matters or more details of our services, please contact one of the IAS contacts listed at the end of the folio.

Last Updated: November 2011

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Step 1 – Understanding basic principles

The scope of taxation in Hong Kong

1. The main taxes are salaries tax, profits tax and property tax. Other taxes levied in the territory which may be relevant is stamp duty. Estate duty was abolished from February 11, 2006. Hong Kong does not impose any sales, value-added, gift or capital gains taxes.

There are no social security taxes but there is a requirement to make contributions into a Mandatory Provident Fund (see Appendix D).

2. This folio concentrates on the salaries tax issues confronting an international assignee working in Hong Kong. For information on any other taxes which may be applicable, please contact your PricewaterhouseCoopers tax specialists for assistance

The tax year

3. The Hong Kong tax year runs each year from April 1st to March 31st the following year. Salaried taxpayers are required to follow the government's tax year in reporting their chargeable income.

Methods of calculating tax

4. Salaries tax is imposed on a person's chargeable income. This is calculated as all income arising in or derived from Hong Kong, from any office, employment or pension, including assessable fringe benefits and after deducting the total allowable deductions. Special provisions apply to seafarers, aircrews and individuals who do not spend more than sixty days during visits in Hong Kong in any tax year.
5. A person's nationality or residence status is generally irrelevant in determining his salaries tax liability.
6. Salaries tax payable is calculated as the lesser of:
 - The standard rate of tax (2011/12: 15%) on chargeable income without deduction of personal allowances; and
 - The amount calculated on chargeable income using the progressive rates of tax in Appendix B after deducting relevant personal allowances in Appendix A.
7. The tax position in relation to other income is relatively simple and is limited to:
 - Profits tax: this is imposed on a person carrying on a trade, profession or business in Hong Kong in respect of profits arising in or derived from Hong Kong from such activities. The rate of tax depends on whether the person is incorporated (2011/12: 16.5%) or unincorporated (2011/12: 15%); and
 - Property tax: this is imposed on the owner of rent producing real property situated in Hong Kong in respect of 80% of the net assessable value (rental income) at the standard tax rate (2011/12: 15%).

Where the owner is a company carrying on a trade, profession or business in Hong Kong, the company may apply for an exemption from property tax and treat the rental income as business receipts under profits tax.

8. A person resident in Hong Kong may elect to pay his tax liabilities by personal assessment, whereby all sources of taxable income/loss are aggregated in a single assessment. This can be beneficial especially in obtaining relief for mortgage interest paid (to the extent not otherwise allowable).

Husband and wife

9. In general, married persons must file separate individual tax returns, and pay tax separately if both have chargeable income. However, couples who are adversely affected by the separate taxation system may elect to have joint assessment so that their income can be aggregated in the tax calculation. Joint taxation is only advantageous in limited circumstances.

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Step 2 – Understanding the Hong Kong tax system

Taxation of employment income

10. The taxability of an individual's employment income depends on whether the remuneration is received from an office in Hong Kong, from Hong Kong employment or from non-Hong Kong employment.
11. Under a Hong Kong employment an individual is fully taxable unless he or she renders services entirely outside Hong Kong or spends not more than 60 days on visits to Hong Kong during any tax year. Where an individual renders services partly in Hong Kong and partly in foreign territories and the foreign services are subject to a tax which is substantially the same as Hong Kong salaries tax in that particular territory, then that part of income relating to foreign services may be excluded from Hong Kong tax.
12. Under a non-Hong Kong employment, an individual will only be liable to tax in Hong Kong if his visits to Hong Kong exceed 60 days during any tax year. Where a person who has a non-Hong Kong employment and stationed in Hong Kong on regional duties is required to travel frequently outside Hong Kong, he or she may apply to pay tax on a time apportionment basis by reference to the number of days spent in Hong Kong during the tax year. In this case the individual's income for foreign duties may not be subject to Hong Kong tax.
13. A person may be regarded as having a non-Hong Kong employment where:
 - His/her employer is resident outside Hong Kong;
 - The contract of employment was negotiated and concluded and is enforceable outside Hong Kong; and
 - The remuneration is paid to the employee outside Hong Kong.
14. Eligibility for time apportionment depends upon the particular circumstances of the individual concerned. It is therefore important to seek advice from your PricewaterhouseCoopers tax specialists before proceeding to structure a non-Hong Kong employment.
15. An office holder (company director) will be liable to salaries tax on fee income relating to his/her statutory duties as a director where the corporation is centrally managed and controlled in Hong Kong. Remuneration for operational functions, other than statutory duties, is treated as employment income and the taxability of which is outlined in the preceding paragraphs.
16. Pension income is subject to salaries tax. However, a pension or part thereof with respect to services rendered by an individual outside Hong Kong should be exempt from salaries tax.

Fringe benefits

17. Income from employment will generally include all emoluments in the form of cash and benefits convertible into cash, personal liabilities of the employee discharged by the employer or assessable fringe benefits provided locally and abroad by the employer or others in respect of that employment.
18. The main taxable fringe benefits are rent-free or subsidized accommodation, share option benefits, holiday passage benefits, tax borne by the employer for the employee, children's education, or cash allowances (see paragraphs 26-33). There are other benefits-in-kind and payments which by law or practice are not considered taxable income from employment.

Double taxation relief

19. From the individual tax perspective, an individual would be able to utilise the treaty benefits under a comprehensive double tax arrangement (“CDTA”) to enjoy full exemption of employment income (“the 183-day exemption”) and tax credit to mitigate the extent of double taxation, provided that he/she qualifies as a tax resident and satisfies other requisite conditions provided under the CDTA. It is also provided under a CDTA on the treatment of other sources of income derived from other capacities, which may include directors’ fees, independent personal service, artistes and sportsmen, pensions, government service, students, etc.

To qualify for the 183-day exemption of employment income, the following three conditions must be satisfied:

- The individual is present in the other Party for a period or periods not exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the taxable period concerned;
- The remuneration is paid by, or on behalf of, an employer who is not a resident of the other Party; and
- The remuneration is not borne by a permanent establishment (“PE”) [or a fixed base] which the employer has in the other Party.

Tax deductions for employees

20. The following deductions are allowed in ascertaining a person's net assessable income:

- All outgoings and expenses that are wholly, exclusively and necessarily incurred in the production of assessable income other than expenses of a domestic, private or capital nature.
- Depreciation allowances on capital expenditure incurred on plant and machinery, the use of which is essential in the production of assessable income.
- Expenses of self-education for employment-related courses undertaken can be deducted (up to maximum of HK\$60,000 for 2011/12).

Concessionary deductions

21. The following concessionary deductions are allowed in ascertaining a person's net chargeable income:

- Donations to approved charitable institutions in Hong Kong where the total contribution exceeds HK\$100 and is less than or equal to 35% of the assessable income after the deduction of allowable expenses and depreciation allowances.
- A maximum tax deduction of HK\$12,000 for the statutory contributions to Mandatory Provident Fund (“MPF”) schemes is allowed. Similar rule applies to contributions to Recognized Occupational Retirement Schemes.
- Elderly residential care expenses of up to HK\$72,000 for 2011/12.
- Home loan interest paid can be deducted if you are the owner of the property and that you occupied the property as your place of residence during the tax year. The maximum deduction is HK\$100,000 each year for 10 years. You can only claim this deduction if you have income chargeable to Salaries Tax or you have elected for Personal Assessment.

Capital gains and dividends

22. There are no taxes on capital gains or dividend income.

Collection of tax

23. A person's salaries tax liability for a tax year ending on March 31st is generally payable in January/February of the following year. Individuals are also required to pay provisional tax for that year based on chargeable income of the preceding year. Provisional tax paid is credited against the actual tax liability with any under or over payment adjusted accordingly. The provisional tax charge will be payable in two installments (refer to paragraph 59).

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Step 3 – What to do before you arrive in Hong Kong

Structuring the remuneration package

24. Employees provided with a complete expatriate remuneration package will often receive overseas allowances and benefits such as cost of living allowances to compensate for the higher costs of living, etc., in addition to their regular salary, commissions and bonuses. Alternatively, an employer may provide an employee with a gross remuneration package; the components of the package are then left to be structured by the employee.
25. In either case, it is essential that the relevant tax issues be considered prior to the determination of the remuneration package. Tax advantages may be provided to you without increasing the overall cost to your employer. Some examples of components making up an expatriate remuneration package are set out below

Accommodation provided by the employer

26. Where accommodation is provided to you by your employer, you will be charged to tax on the benefit. The taxable amount is the rental value which is deemed to be 10% of your total taxable income received from your employer or an associated corporation. The actual cost of the accommodation is not considered in determining the taxable amount of such a benefit. If the accommodation is one hotel room, the taxable amount is calculated at 4% of total taxable income. Where the accommodation consists of not more than 2 hotel rooms, the rate is 8%.
27. This rule applies to free or subsidized accommodation provided by an employer where rent is either paid to the landlord directly by the employer or paid by the employee and refunded by the employer. A cash allowance for housing where the employer has no control over how it is expended is fully taxable.
28. Where you are responsible for part of the cost of accommodation provided by your employer, the rental value calculated is reduced by your contribution. Where your contribution exceeds the rental value (i.e., 10% of taxable income), the taxable benefit is regarded as nil.

Holiday warrant/travel

29. With effect from April 1, 2003, the cost of holiday travel and home leave provided by an employer is no longer exempt from tax. However, any costs incurred by employer in relation to relocation of expatriate staff (and their families) to Hong Kong will remain free of tax. Likewise, upon termination of an expatriate's employment, transportation costs met by employer for repatriation will be tax free.

Education benefit

30. Expenses paid directly or indirectly by an employer in respect of the education of an employee's child are chargeable to tax.

Share options

31. The treatment of share options granted by an employer to an employee is governed by legislation under which the employee will be liable to salaries tax for the year in which the employee exercises, releases or assigns the option. The liability will be computed on the spread between the prices, if any, paid by the employee for the option itself and the market value of the shares at the date on which the employee exercises his option.

Compensation for loss of office

32. Payments made as compensation for loss of office may not be subject to tax. However, contractual termination bonuses and gratuities relating to past services are treated as normal employment income.

Illustrations

33. Examples of other components which may make up an expatriate's package and an overview of the tax treatment of each component as well as a detailed typical tax computation are set out in Appendix C

Tax equalization or reimbursement plans

34. A tax reimbursement program is usually provided by employers to their employees to alleviate any tax increase which may be incurred whilst on an overseas assignment.
35. A tax reimbursement program may be modeled either as a "tax protection plan" or a "tax equalization plan."
36. A tax protection plan makes provision for an employee's total tax liability not to exceed the amount that would have been suffered in the home country had the employee not been posted overseas. If the employee's actual tax liabilities are greater than the hypothetical home country tax, the employer will reimburse the difference to the employee. On the contrary, if the employee's actual tax liabilities are lesser than the hypothetical home country tax, the employee is allowed to keep the tax "windfall."
37. On the other hand, under a tax equalization plan an employer aims for an expatriate to pay neither more nor less tax as a result of the assignment than the employee would have been had he or she remained in the home country. If the employee's actual taxes are greater than that which would have been incurred in the home country, the employer reimburses the excess. Similarly, if the actual taxes are lesser than the hypothetical home country tax, the employee is required to pay the difference.
38. Both plans require the calculation of the employee's hypothetical home country tax which is generally computed on the base salary and other base remuneration as if the employee had remained in his home country.
39. Some companies reimburse their employees the excess tax suffered on total income including investment income while others reimburse the excess relating to employment income only. The liability of the employee and the employer will therefore depend upon the particular company's tax reimbursement policy.

Timing of arrival

40. Although it is not always possible for you to determine the exact date of departure from your home country and arrival in Hong Kong, the timing of these events may have a bearing on your tax position in both jurisdictions.
41. From a Hong Kong viewpoint, the timing of arrival will be relevant to you when you have visited or will visit Hong Kong for more than 60 days in the tax year. Please note that if you have a work base in Hong Kong, you will not be considered a visitor even if you spend less than 60 days in Hong Kong during the tax year. Note both the day of arrival and the day of departure are each counted as a day in Hong Kong for the purpose of the "60 days" exemption.

Investment assets

42. As indicated earlier, taxation covers only salaries tax, profits tax and property tax. Therefore, provided you are not subject to tax in the home country while working overseas, substantial opportunities arise in Hong Kong to shelter investment income from tax. Capital gains and dividend income are not subject to taxation in Hong Kong.

Visa and work permit

43. In general, international assignees are required to obtain a work permit before taking up employment in Hong Kong.
44. You may submit your visa applications to the nearest Chinese diplomatic and consular mission in your place of residence; or, you may send your applications to the Hong Kong Immigration Department directly or through the sponsor in Hong Kong. Such applications should be submitted to the Receipt and Despatch Unit, 2/F, Immigration Tower, 7 Gloucester Road, Wan Chai, Hong Kong. The applications should normally be supported by the following documents:
- Your resume;
 - Your marriage certificate and birth certificates of children if you are accompanied by your family;
 - A letter or contract of employment;
 - Financial information of your sponsoring company, including a copy of financial statements, business registration certificate and certificate of incorporation; and
 - A letter from your employer setting out reasons for your employment.
45. Upon receiving the application, the Hong Kong Immigration Department will contact you and/or your sponsor for verification. The sponsor may also be required to attend an interview, where necessary. The whole process from submitting the application to granting the work permit takes approximately four to six weeks to complete.
46. PricewaterhouseCoopers in Hong Kong can assist in preparing the application for work permits should this service be required

Customs

47. As a free port, Hong Kong has no general tariffs on imported goods. However, four groups of commodities are subject to duty if they are imported into Hong Kong for local consumption. They are liquor (no tariff on wine and liquor with alcoholic content not exceeding 30%), tobacco, hydrocarbon oil and methyl alcohol. Motor vehicles are not subject to duty, but a first registration tax (based on 40% to 115% on retail price) must be paid.

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Step 4 – What to do when you arrive in Hong Kong

Identity card

48. Any person over the age of 11 who enters Hong Kong and intends to stay in the territory for more than 180 days must apply for an Identity Card.

Notification to Inland Revenue Department

49. After you arrive in Hong Kong to take up employment, your employer should notify the Inland Revenue Department of your employment no later than three months after the date of its commencement.

50. At the end of every tax year (March 31st), your employer must file an employer's return with the Inland Revenue Department reporting all the taxable remuneration paid or accrued to you. A copy of the return will be given to you by your employer for reference.

Mandatory Provident Fund and Occupational Retirement Scheme

51. Please see Appendix D.

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Step 5 – What to do at the end of the year

Tax return

52. Every individual taxpayer is required to file an individual tax return for each tax year (April 1st to March 31st). The individual return is normally issued to the individual on May 2nd after the tax year closes.
53. The time limit for filing the return is one month from the date of issue although the Inland Revenue Department may at its discretion grant an extension to the taxpayer upon application.
54. You should show in the tax return all taxable compensation earned during the tax year, details of living quarters provided by your employer and claims for deductions and allowances. You are not required to compute the tax yourself and no tax payment is due when the return is filed.
55. Please write to the Inland Revenue Department before July 31st following end of the tax year if you have not received an individual tax return for completion.

Notice of assessment

56. Upon submission of the tax return, the Inland Revenue Department will raise an assessment on you. Your assessment will show the amount of tax for the tax year assessed less any provisional tax previously paid, and provisional tax for the next tax year.
57. If you do not agree with the tax assessed, you should object in writing to the Inland Revenue Department, setting out your reasons for disagreement, within one month from the date the assessment is issued.
58. Upon receipt of the objection, the Inland Revenue Department may at its discretion:
 - Hold over the tax in dispute unconditionally. However, if the objection is subsequently unsuccessful, interest from the original due date for payment to the date of withdrawal or final determination of the objection is payable by you; or
 - Hold over the tax in dispute on condition that a Tax Reserve Certificate is purchased for an equivalent amount.

Payment of tax due

59. The total amount appearing on the assessment form is payable in two installments. The first installment will cover the final net tax for the year assessed and 75% of the provisional tax for the next tax year. This installment is generally payable in the January following the end of the tax year. The remaining 25% of the provisional tax charge is due three months after the first installment.
60. Tax not paid by the due date will attract a 5% surcharge. If the first installment of tax is not paid by the due date, the second installment will also be considered overdue and payable immediately. The surcharge in this situation is computed on the combined total of both installments. A further 10% surcharge may be added to the unpaid amount (including the 5% surcharge) six months after the first due date.
61. You can apply for a complete or partial holdover of provisional tax where the taxable income for the next tax year is estimated to be less than 90% of the taxable income on which provisional tax is charged. The time limit for lodging a holdover of provisional tax is 28 days before the payment due date or 14 days after issuance of the Notice of Assessment, whichever is the later.

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Step 6 – What to do when you leave Hong Kong

Notification to Inland Revenue Department

62. Your employer must notify the Inland Revenue Department at least one month before your permanent departure from Hong Kong. The notification will provide details of remuneration paid or payable for the period from April 1st of the tax year in which your departure occurs to the date of your departure. In addition, the employer must withhold any payment of money or money's worth to you or for your benefit for a period of one month from the date on which the above notification was filed with the IRD unless or until a letter of release is received from the IRD.

Filing final tax return

63. You should then obtain your final tax return from the Inland Revenue Department and file it as soon as possible. After filing the return, an assessment will be issued for your outstanding tax liability. Only a very short period of time is usually allowed to settle the tax unless there is satisfactory security or your employer provides cover for you.

64. Upon settlement of all outstanding tax, the Inland Revenue Department will issue a letter of release to enable your employer to pay you any money due or held against you.

Transferring funds abroad

65. There are no restrictions on the movement of funds in and out of Hong Kong.

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Appendix A – Personal allowances

Personal allowances for the year of assessment 2011/12 are as follows:

Personal allowances	HK \$	
Single person	108,000	
Married person	216,000	
Child allowance: 1st to 9th child, (each child)	60,000	1
• For each child born during the year, the child allowance will be increased by	60,000	
Dependent parent/grandparent allowance		23
Age 60 or above		
• Not residing with taxpayer	36,000	
• Residing with taxpayer throughout the year	72,000	
Age 55 to 59		
• Not residing with taxpayer	18,000	
• Residing with taxpayer throughout the year	36,000	
Dependent brother or sister allowance (for whom no child allowance is claimed)	30,000	4
Single parent allowance:	108,000	5
Disabled dependent allowance: for each disabled dependent in respect of whom the person is eligible to claim a personal allowance listed above.	60,000	6

Notes:

¹ Child allowance applies only to an individual who maintains an unmarried child who is either under 18 years of age, or is over 18 but under 25 and receiving full time education, or over 18 but incapacitated for work by reason of physical or mental disability.

² Relief applies only to an individual maintaining a dependent parent, who ordinarily resided in Hong Kong and was aged 55 or over during the tax year. The individual must either live with the parent for at least six months during the year of assessment or contribute not less than HK\$12,000 towards the maintenance of the parent in the year of assessment. The additional dependent parent allowance is granted to an individual who resides with the parent throughout the tax year.

³ Relief applies where care and support is provided to a grandparent and no dependent parent allowance has been claimed under note (2). The additional dependent grandparent allowance is granted to an individual who resides with the grandparent throughout the tax year.

⁴ Relief applies to persons who maintain a brother or sister for whom no child allowance is being claimed.

⁵ Relief applies only to a single parent who is solely or predominantly responsible for the care of a child in respect of whom the parent is entitled to a child allowance.

⁶ Relief applies to persons maintaining, during the year, a disabled spouse, each disabled child, brother, sister, parent, or grandparent who is eligible to claim an allowance under the Government's Disability Allowance Scheme.

Appendix B – Rates of salaries tax

Personal income tax rates

Salaries tax is charged at progressive rates on a person's chargeable income after the deduction of personal allowances. Progressive tax rates for the year of assessment 2011/12 are as follows (in HK\$):

Taxable income over	Not over	Percentage on excess
0	40,000	2%
40,000	80,000	7%
80,000	120,000	12%
120,000	and above	17%

Total salaries tax payable by a person is restricted to an amount not exceeding 15% of his chargeable income without any deduction of personal allowances. In other words, the maximum effective salaries tax rate is 15%.

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Appendix C – Typical tax computation

Typical tax computation for 2011/12

Tax computation	With tax planning US\$	Without tax planning US\$
Base salary	250,000	250,000
Hypothetical tax	(60,000)	(60,000)
Bonus (related to HK assignment)	40,000	40,000
Cost of living allowance	10,000	10,000
Housing provided by employer	80,000	80,000
Auto provided by employer	8,000	8,000
Home leave passage	5,000	5,000
Education	7,000	7,000
Club fees: Corporate membership	3,000	3,000
Total remuneration	343,000	343,000
Less: Specific planning items:		
Housing	(80,000)	–
Company car	(8,000)	–
Club fees: corporate membership	(3,000)	–
Taxable income	252,000	343,000
Time basis claimed (30% outside HK)	(75,600)	–
HK sourced income	176,400	343,000
Add deemed rental value of 10%	17,640	–
Total taxable income	194,040	343,000
Tax at 15%	29,106	51,450

With tax planning, the savings amount to US\$22,344.

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Appendix D – Mandatory provident fund

The Mandatory Provident Fund Schemes Ordinance was enacted on August 3, 1995 and formally introduced on December 1, 2000. Under this ordinance, an employer must establish a mandatory provident fund ("MPF") for all relevant employees. Overseas employers will also need to comply with this requirement if they have employees working in Hong Kong.

The MPF system is an employment related contributory system whereby contributions are made by both employers and employees. The statutory minimum contribution is 5% each by the employer and employee on the eligible employee's cash income. Employees earning less than HK\$6,500 a month do not need to contribute but the employers have to contribute 5% of the employees' income. The statutory maximum level of income for contribution purposes is HK\$20,000 per month. Therefore, the maximum contribution for employer and employee each is HK\$1,000 per month.

Starting from June 2012, the statutory maximum level of income for contribution will be increased to HK\$25,000 per month. As a result, the maximum contribution from each of the employer and employee will be increased to HK\$1,250 per month. Employees who are covered by schemes registered or exempted under the current Occupational Retirement Schemes Ordinance ("ORSO") are generally exempt from the MPF system. The legislation also exempts expatriate workers who enter Hong Kong for employment for less than 13 months, or who participate in retirement schemes in their home countries.

If expatriates are to continue their coverage under the pension scheme of either the US or another country, the employer should apply for the exemption of the pension scheme under the ORSO. Under the ORSO, all the retirement schemes operating in Hong Kong (covering employees working in Hong Kong) should either be registered or exempted from registration. Most offshore schemes may be able to apply for exemption. Once the offshore pension scheme obtains the exemption status under ORSO and is considered a recognized occupational retirement scheme in Hong Kong, the employee can deduct a maximum of HK\$12,000 of his statutory contribution made in 2011/12 (and subject to legislative amendments, HK\$14,500 in 2012/13 and HK\$15,000 in 2013/14 and onwards). In addition, a lump sum distribution from a recognized scheme is exempt from charge to salaries tax if certain requirements are met.

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Appendix E – Double-taxation agreements

Countries with which Hong Kong currently has double-taxation agreements:

	Based on 1995 OECD EoI Article**	Based on 2004 OECD EoI Article**
Austria		X
Belgium	X	
Brunei		X
China		X
Czech Republic (*)		X
France (*)		X
Hungary		X
Indonesia (*)		X
Ireland		X
Japan		X
Kuwait (*)		X
Liechtenstein		X
Luxembourg		X
Malta (*)		X
Netherlands		X
New Zealand		X
Portugal (*)		X
Spain (*)		X
Switzerland (*)		X
Thailand	X	
United Kingdom		X
Vietnam	X	

(*) not in force yet

** OECD EoI Article refers to Exchange of Information (“EoI”) article of the Organisation for Economic Co-operation and Development (“OECD”) Model Tax Convention

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Appendix F – Hong Kong contacts and offices

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