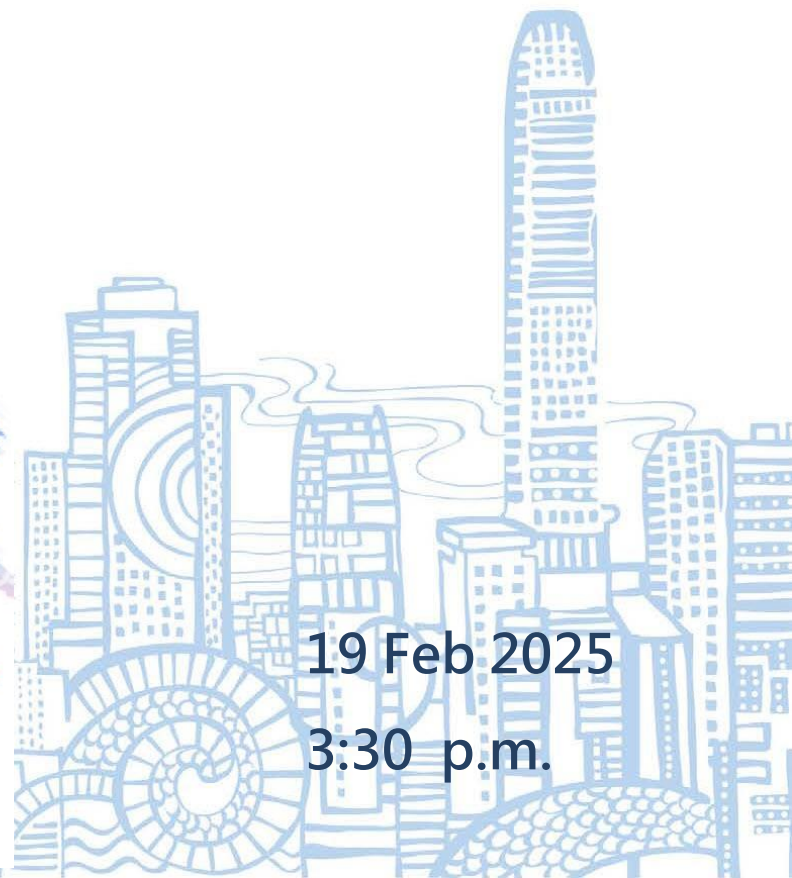




**Inland Revenue Department**

**The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China**

## Resumption of Collection of Hotel Accommodation Tax



19 Feb 2025

3:30 p.m.

**治稅以法 服務以誠**

**Tax by the Law Service from the Heart**



# Inland Revenue Department

The Government of the Hong Kong Special Administrative Region  
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1. Background
2. Hotel Accommodation Tax (“HAT”)
  - 2.1 Legal Definition
  - 2.2 Scope of Charge
  - 2.3 Calculation Method
  - 2.4 Return Completion
  - 2.5 Inspection
  - 2.6 Penalty Provisions
3. Reference Information



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## 1. Background

The HAT rate is adjusted to 3% with effect from 1 January 2025.

The HAT return for the 1st quarter of 2025 has been issued, hotels / guesthouses are required to file the duly-completed return and pay the HAT on or before 14 April 2025.



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## 2 HAT: 2.1 Legal Definition (1)

Under the Hotel Accommodation Tax Ordinance (Cap. 348):

- **Hotel (酒店)** 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.



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## 2 HAT: 2.1 Legal Definition (2)

- **accommodation (住房)** 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.
- **accommodation charge (房租)** means the sum payable by or on behalf of guests for accommodation received.



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## 2 HAT: 2.1 Legal Definition (3)

➤ **payment (繳付)** means any payment in money or money's worth made by any person to the proprietor of a hotel for accommodation received whether by that person or by some other person and includes any credit, book entry, set-off or any other act by which a debt due to the proprietor of a hotel for accommodation charges may be discharged.

➤ **Exemption(豁免)**

- The provisions of the Hotel Accommodation Tax Ordinance do not apply if the IRD is satisfied that-
  - rate of the accommodation charge is less than \$15 per day;
  - the hotel contains less than 10 rooms normally available for lodging guests; or
  - the accommodation is provided by a society not established or conducted for profit.



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## 2 HAT: 2.1 Legal Definition (4)

### ➤ ***Tax payment and return filing (繳交稅項及呈交申報表)***

Quarterly HAT returns will be issued on the first working day of each quarter. For the quarters ended 31 March, 30 June, 30 September and 31 December in each year,

- ◆ The Manager of each hotel must sign quarterly returns and send them to the IRD by post or in person to 3/F Revenue Centre within 14 days after the relevant quarter end. [Electronic submission of quarterly returns is not supported at the present stage]



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## 2 HAT: 2.1 Legal Definition (5)

### ➤ *Tax payment and return filing (繳交稅項及呈交申報表)*

- ◆ At the same time, the proprietor of each hotel needs to pay HAT [the payment can be made by using electronic means, sending a crossed cheque by post; visiting the Inspection Section on 3/F of the Inland Revenue Centre in person and requesting the issue of a demand note with QR Code to pay HAT via the Faster Payment System, or to pay by cash, cheque or EPS at post offices, or to pay by cash at convenience stores. The daily cash payment at post offices must be below \$120,000, while cash payment up to \$5,000 per transaction is accepted at convenience stores.]





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## 2. HAT: 2.2 Scope of Charge (1)

- Unless specifically exempted, any hotel, guesthouse or service apartment whose premises are covered by the definition of "hotel" under the Ordinance will be charged HAT if they provide accommodation to guests.
- Accommodation charge includes charges generally payable for providing hotel accommodation (such as extra beds, and themed decorations).
- Charges are not required to be included in the calculation of HAT: service charge (normally 10% of the accommodation charge), in-house dining expenses, various charges for hotel facilities and charge for additional consumable items (e.g. extra toiletries and personal hygiene items).



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## 2. HAT : 2.2 Scope of Charge (2)

- Hotel room provided in form of a service apartment
  - ◆ In general, IRD will not charge HAT on a service apartment that is clearly not accommodation provided to a “guest”.
  - ◆ Service apartment, hotel or guesthouse is required to keep sufficient records to reflect its mode of operation or the guest accommodation details.



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## 2. HAT: 2.2 Scope of Charge (3)

- Where a hotel provides both short-term and long-term accommodations
  - ◆ An occupant staying in the same hotel for not less than 28 consecutive nights (even if there is a room change) will be regarded as long-term accommodation. If a hotel provides both short-term and long-term accommodations, the accommodation charges for the long-term accommodation are not subject to HAT.



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## 2. HAT: 2.2 Scope of Charge (4)

- Where a hotel provides both short-term and long-term accommodations
  - ◆ The hotel is not required to designate individual floors or rooms for long-term accommodation or notify the IRD of the long-term accommodation arrangements in advance. However, the hotel must keep the information and supporting documents, including but not limited to the signed tenancy agreements (if any), rental receipts, proof of stay, etc., for at least 6 years for future inspection by the IRD.



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## 2. HAT: 2.3 Calculation Method (1)

➤ HAT is levied at the rate of 3% on accommodation charges.

### ◆ Example 1:

If the room rate and 10% service charge are \$1,000 and \$100 respectively, HAT is \$30, which is calculated as below:

$$\$1,000 \times 3\% = \$30$$

### ◆ Example 2:

The room rate for 3 nights and 1 night free is \$3,000. HAT is \$90, which is calculated as below:

$$\$3,000 \times 3\% = \$90$$



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## 2. HAT: 2.3 Calculation Method (2)

### ◆ Example 3:

A room was booked on 20 February 2024 for the period from 31 December 2024 to 3 January 2025 (i.e. three nights). The room rate is at a flat rate of \$1,000 per night, i.e. totaling \$3,000.

Only the accommodation charges for the two room nights on 1 and 2 January 2025 are chargeable to HAT. The HAT is \$60, which is calculated as below:

$$\$2,000 \times 3\% = \$60$$



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## 2. HAT: 2.3 Calculation Method (3)

**Scenario 1** Use cash coupon (distributed by charitable / commercial organisations) to pay all or part of the accommodation charges

As the cash coupon has money's worth which can be used as money, the equivalent value of the cash coupon is chargeable to HAT.

**Scenario 2** Accommodation is received through redemption of points

HAT is calculated based on the specified room rate. If the room rate is not specified, HAT will be calculated by reference to the room rate of the same grade of room on the date of stay as booked on the date of making the redemption.



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## 2. HAT: 2.3 Calculation Method (4)

### Scenario 3

### Package

- HAT is calculated based on the room rate that has been disclosed by the hotel when marketing its package deals. If the room rate is not disclosed, HAT will be calculated by reference to the room rate of the same grade of room on the date of stay as booked on the date of selling the package. When it is stated that “except for accommodation charges, all other services or meals included in the package are free”, the HAT will be calculated on the whole package price.
- Hotels need to state clearly the amount of HAT received or that the total amount charged is inclusive of HAT on the bills issued to guests.
- If a wedding package is sold with 1 night hotel accommodation and the price of the wedding package will not vary regardless of whether the guest accepts the hotel accommodation, the arrangement will not be regarded as one for hiring hotel room, and the accommodation will not be subject to HAT.





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## 2. HAT: 2.3 Calculation Method (5)

Scenario 4 Hotel room provided to some persons such as a KOL as complimentary accommodation in return for services / goods

- HAT will generally be levied on the contract price mutually agreed by the parties. If there is no mutually agreed price, HAT will be calculated by reference to the room rate of the same grade of room on the date of stay as booked on the date of making such contract or booking the room.

Scenario 5 The hotel offers employees a discount on their accommodation charges

- HAT is calculated based on the actual amount of accommodation charges paid by the employees.



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## 2. HAT: 2.3 Calculation Method (6)

Scenario 6 If the guest delays checking-in or checks out earlier, the accommodation charges from the check-in date to the check-out date will be included in the calculation of HAT

### Example 1

A room has been booked for 10 nights from 1 February 2025 to 11 February 2025, at a room rate of \$1,000 per night. The total accommodation charges are \$10,000.

In case of late check-in, the actual lodging period is from 2 February 2025 to 11 February 2025 (i.e. 9 nights). The HAT is \$270.00, which is calculated as below:

$$\$9,000 \times 3\% = \$270$$

In case of early check-out, the actual lodging period is from 1 February 2025 to 5 February 2025 (i.e. 4 nights). The HAT is \$120.00, which is calculated as below:

$$\$4,000 \times 3\% = \$120$$



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## 2. HAT: 2.3 Calculation Method (7)

Scenario 7 Hotel room provided as complimentary accommodation to an overseas guest at the request of the Government or an official body for promoting Hong Kong / to sponsor charity events / to compensate the guests for their loss / to accommodate sub-contractors' staff who need lodging

Scenario 8 Accommodation charge received from a guest who fails to show up to check-in

Scenario 9 guest fails to pay the accommodation charge (i.e. bad debt)

Scenario 10 Room for private use (such as accommodation provided for the use of its employees for short-term stay / as staff quarters / staff welfare / rewards)

Excluded in the calculation of HAT, all relevant documents shall be retained



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## 2. HAT : 2.3 Calculation Method (8)

### Scenario 11 Room hired through online travel agent (“OTA”)

If a guest books a hotel room through a travel agent (including OTA), HAT shall be calculated based on the room rate provided by the hotel to the travel agent. For example, if the room rate provided by the hotel to the travel agent is \$1,000, irrespective of whether any other charge or discount is included in the price quoted by the travel agent, HAT shall be calculated based on \$1,000, i.e.  $\$1,000 \times 3\% = \$30$ .



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## 2. HAT: 2.3 Calculation Method (9)

### Scenario 11 Room hired through online travel agent ("OTA")

Booking statement issued by travel agent to hotel

Example 1 :

#### New Reservation

X Hotel

Check-in: 10-Oct-20XX

RESERVATION DETAILS

Check-out: 11-Oct-20XX

Booked On: 20-Aug-20XX

Booking Confirmation Id: 9999999999

Guest Count: Number of adults:2

Total Price  
650.00 HKD

Total Tax Amount  
19.50 HKD

Commission Payable  
XXX.00 HKD

#### Daily Room Rate Breakdown

Date From

10-Oct-20XX

For collection of HAT, it is required to show:

1. room rate provided by hotel to OTA
2. amount of HAT received (if any)



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## 2. HAT : 2.3 Calculation Method (10)

### Scenario 11 Room hired through online travel agent ("OTA")

Booking statement issued by travel agent to hotel

Example 2:

Reservation No. :NNNNNNNNNN	
<b>Customer Name</b>	: CHAN TAI MAN
<b>Guest Count</b>	: 2 Adults
<b>Booking Period</b>	: 20XX/10/10 - 20XX/10/11 (1 Night)
<b>Room Type</b>	: Standard Single Room
<b>Room Rate</b>	: 10-10 (Thur) Basic Price HKD500.00 exclude meal
<b>Promotion</b>	: Basic Price of Discount Room Rate: HKD500.00 Direct Discount Discount of Basic Price: HKDXX.00; Points Alliance Discount Discount of Basic Price: HKDXX.00; XPOS Basic Price of Discount Room Rate: HKDXX.00;
<b>Payment</b>	: Prepayment

For collection of HAT,  
it is required to show:

1. room rate provided  
by hotel to OTA
2. amount of HAT  
received (if any)



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## 2. HAT : 2.3 Calculation Method (11)

### Scenario 11 Room hired through online travel agent ("OTA")

Hotels should inform the travel agents to accurately display the HAT that will be collected from guests on their online platforms.

Common and potentially misleading representations on online platforms

Example 1 :

Price Detail	
1 room X 1 night	\$ 1,000.00
Tax	<u>\$ 130.00</u>
Total	\$ 1,130.00

\$130.00 =  
10% service charge  
+ 3% HAT,  
to be disclosed  
separately

Suggestions :

Price Detail	
1 room X 1 night	\$ 1,000.00
Service charge	\$ 100.00
Tax	<u>\$ 30.00</u>
Total	\$ 1,130.00



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## 2. HAT : 2.3 Calculation Method (12)

### Scenario 11 Room hired through online travel agent ("OTA")

Common and potentially misleading representations on online platforms



Suggestions :

Example 2 :

Price Detail	
1 room X 1 night	\$ 1,000.00
Local tax	\$ 100.00
Tax	\$ 33.00
<hr/>	
Total	\$ 1,133.00
Now pay	\$ 1,100.00
Tax payment when check-in	\$ 33.00

1. \$100.00 should be 10% service charge, instead of local tax.
2. When calculating HAT, the 10% service charge should not be included in the accommodation charge. The correct amount of HAT is \$30.00 ( $\$1,000 \times 3\%$ ) .

Price Detail	
1 room X 1 night	\$ 1,000.00
Service charge	\$ 100.00
Tax	\$ 30.00
<hr/>	
Total	\$ 1,130.00
Now pay	\$ 1,100.00
Tax payment when check-in	\$ 30.00





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## 2. HAT : 2.3 Calculation Method (13)

### Scenario 11 Room hired through online travel agent ("OTA")

Common and potentially misleading representations on online platforms



Suggestions :

Example 3 :

Price Detail	
1 room X 1 night	\$ 1,000.00
Tax and other expenses	<u>\$ 100.00</u>
Online payment	\$ 1,100.00

\$100.00 is 10% service charge. Since HAT is not included, it is recommended to delete the word "tax" to avoid misunderstanding.

Price Detail	
1 room X 1 night	\$ 1,000.00
Other expenses	<u>\$ 100.00</u>
Total	\$ 1,100.00
Online payment	\$ 1,100.00
Tax payment when check-in	\$ 30.00



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## 2. HAT : 2.3 Calculation Method (14)

### Scenario 11 Room hired through online travel agent ("OTA")

When the hotel is exempt from HAT, please inform the travel agents that they are not required to collect HAT from guests.

Common and potentially misleading representations on online platforms

Example 4 :



Suggestions :

Price Detail	
1 room X 1 night	\$ 1,000.00
Service charge	\$ 100.00
Tax	<u>\$ 30.00</u>
Total	\$ 1,130.00

When the hotel is exempt from HAT, it is not required to collect 3% HAT from guests.

Price Detail	
1 room X 1 night	\$1,000.00
Service charge	<u>\$100.00</u>
Total	<b>\$1,100.00</b>



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## 2. HAT : 2.3 Calculation Method (15)

### Scenario 11 Room hired through online travel agent (“OTA”)

➤ For the purpose of verifying whether the correct amount of HAT has been paid, the booking statement issued by the OTA to the hotel needs to show the following:

1. room rate provided by hotel to OTA; and
2. amount of HAT paid (if any)



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## 2. HAT : 2.3 Calculation Method (16)

### Scenario 11 Room hired through online travel agent (“OTA”)

- If a guest booked a hotel room through an OTA and paid the accommodation charge to the OTA but the OTA has not collected HAT from the guest, hotel may collect HAT from the guest upon check-in.
- Regardless of how the room is booked, the bill issued to the guest must state clearly the amount of HAT received or that the total amount charged is inclusive of HAT for future inspection by the IRD. For example, if the bill issued by the hotel or the OTA does not show the individual charge items separately, a note must be added in the bill stating that the total amount charged includes HAT.



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## 2. HAT : 2.3 Calculation Method (17)

Scenario 11 Room hired through online travel agent ("OTA")

Room rate  
provided by  
hotel to OTA



3%



HAT

How OTA collects  
commission

Irrelevant  
to HAT

10%  
Service charge

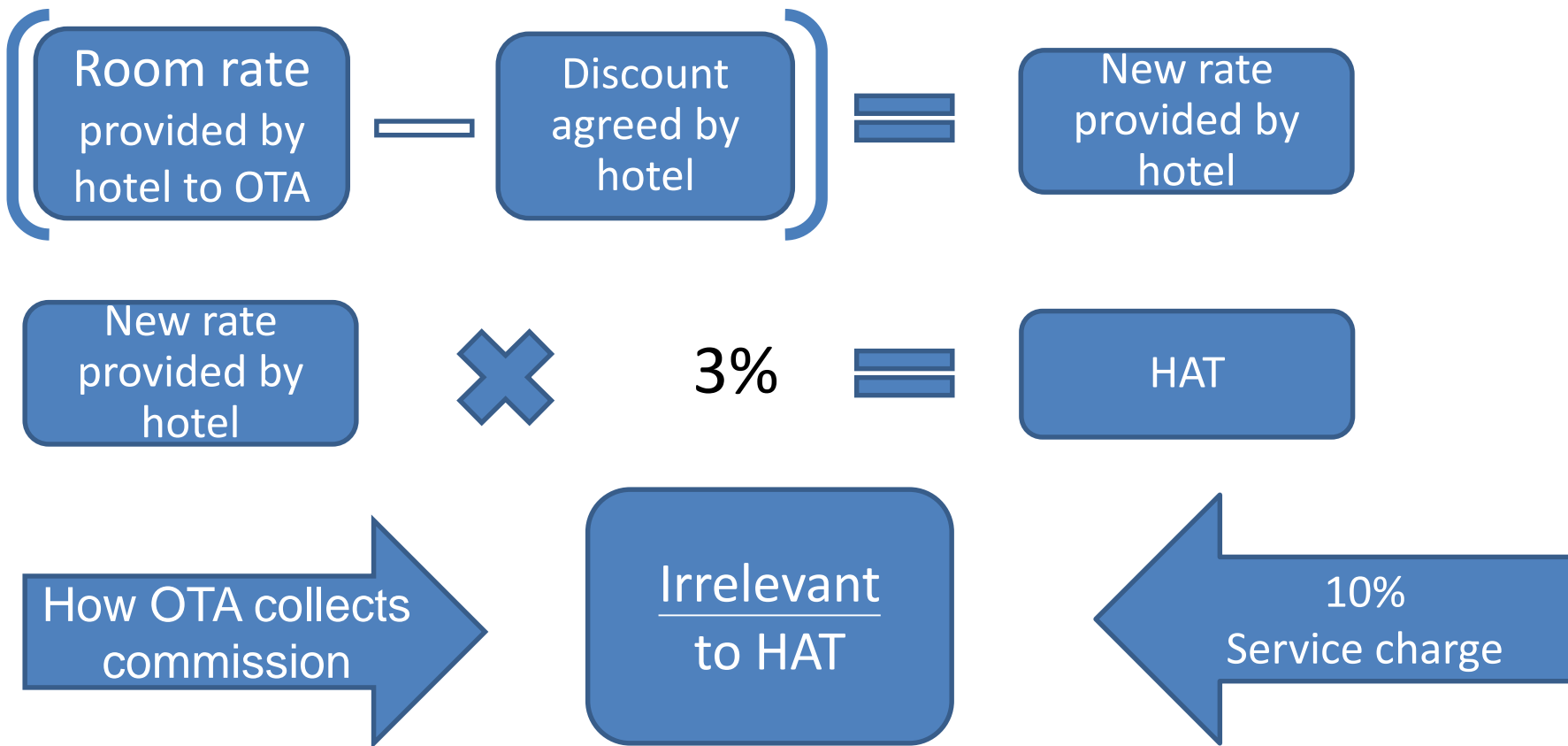


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## 2. HAT : 2.3 Calculation Method (18)

Scenario 11 Room hired through online travel agent ("OTA")





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## 2. HAT : 2.3 Calculation Method (19)

Scenario 11 Room hired through online travel agent (“OTA”)

- For the purpose of computing HAT, a discount (if any) agreed by the hotel is deductible from the room rate and the revised room rate should be used for calculation of HAT. However, a discount offered by the OTA for its own business purpose is a non-deductible item.



## 2. HAT : 2.3 Calculation Method (20)

### Scenario 11 Room hired through online travel agent (“OTA”)

- If a hotel hires out a room through an OTA by offering the room at the base price, and then the OTA sets the room rate at a mark-up, HAT shall be calculated based on the room rate provided to the OTA by the hotel.
- If an OTA (“the first OTA”) hires rooms from a hotel and then sub-hires them to another OTA (“the second OTA”) and the second OTA in turn sub-hires the room to the third OTA and so on, HAT shall be calculated based on the room rate provided to the first OTA by the hotel.





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## 2. HAT: 2.4 Return Completion (1)

This can be used for on-line payment, the shroff number is different for each quarter



### HOTEL ACCOMMODATION TAX

For the Period from

to

IN ANY COMMUNICATION PLEASE QUOTE THIS  
FILE NO.

To The Manager,

Shroff Account Num	CRC
nyynnnnnnnnn	20615

### 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](http://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 send 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



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## 2. HAT: 2.4 Return Completion (2)

Please fill in the name of hotel

Please fill in the BRN of hotel

Name of Hotel	XX Hotel	*Business/Branch Registration No.	98765432000
Address	No. 123 Hotel Road, Kai Tak, Kowloon		

### RETURN OF ACCOMMODATION CHARGES

FOR THE THREE-MONTH PERIOD FROM

Please fill in the address of hotel

	MONTH:		MONTH:		MONTH:		Total	
	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day
Number of Rooms Available for Hire								
Number of Rooms Hired								
Accommodation Charges as Shown in Ledger	\$	\$	\$	\$	\$	\$	\$	\$
Tax at 3% on charges of \$15.00 or more								\$
Adjustment of Tax (State reason and period)								\$
Total Tax payable								\$



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## 2. HAT: 2.4 Return Completion (3)

### Return of Accommodation Charges Example 1

<u>XX Hotel</u>						
Sales invoice						
Bill to 陳大文		Booking / Invoice No.: NNNNNNNNNN				
- present -		Room No.: 202				
Item	Description	Price	Quantity	Currency	Amount	HAT (3%)
1	Accommodation (10/1 - 11/1) - 1 night	\$500.00	1	HKD	\$500.00	\$15.00
	Full bed @ Rm 202					
2	Extra bed for child	\$100.00	1	HKD	\$100.00	\$3.00
3	Cartoon themed decoration	\$200.00	1	HKD	\$200.00	\$6.00
Sub-total					\$800.00	\$24.00
<div>Accommodation charge : \$800.00</div> <div>other : \$0.00</div> <div>\$800.00</div> <div>10% service charge : \$80.00</div> <div>HAT : \$24.00</div> <div>Total amount payable : \$904.00</div>						



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## 2. HAT: 2.4 Return Completion(4)

### Return of Accommodation Charges Example 1

Daily Room Sales Report			
Date:	10-Jan-2025 to 11-Jan-2025		
Room No.	Booking No.	Guest Name	Room Rate
101	999999992	吳貴	\$650.00
102	NNNNNNNNMM	李大富	\$500.98
201	999999553	林小明	\$650.00
202	NNNNNNNNN	陳大文	\$800.00
301	999999555	李四	\$550.00
302	NNNNNNNNABC	張三	\$600.56
501	999999999	黃二	\$650.00
502	999999980	何一	\$600.00
601	999999788	宋大明	\$500.57
602	NNNNNNMMMMM	周小文	\$650.00
Total No. of Rooms: 10		Total	\$6,152.11



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## 2. HAT: 2.4 Return Completion (5)

### Return of Accommodation Charges Example 1

#### Monthly Income Summary

Period: 1-Jan-2025 to 31-Jan-2025

Revenue: Room Income - Short Stay

Date	Amount
01/01/2025	\$6,800.32
02/01/2025	\$5,900.86
03/01/2025	\$5,400.45
04/01/2025	\$3,230.23
⋮	⋮
09/01/2025	\$5,150.85
10/01/2025	\$6,152.11
11/01/2025	\$3,290.23
12/01/2025	\$3,310.12
⋮	⋮
26/01/2025	\$4,860.48
27/01/2025	\$3,450.67
28/01/2025	\$3,470.81
29/01/2025	\$3,750.00
30/01/2025	\$5,040.25
31/01/2025	\$4,890.73
	<b>\$135,296.71</b>

#### Monthly Income Summary

Period: 1-Feb-2025 to 28-Feb-2025

Revenue: Room Income - Short Stay

Date	Amount
01/02/2025	\$5,800.12
02/02/2025	\$6,512.18
03/02/2025	\$5,444.25
04/02/2025	\$5,841.10
⋮	⋮
09/02/2025	\$3,800.17
10/02/2025	\$5,150.85
11/02/2025	\$5,997.84
12/02/2025	\$5,812.12
⋮	⋮
26/02/2025	\$4,860.48
27/02/2025	\$3,450.67
28/02/2025	\$3,470.81
	<b>\$133,927.69</b>

#### Monthly Income Summary

Period: 1-Mar-2025 to 31-Mar-2025

Revenue: Room Income - Short Stay

Date	Amount
01/03/2025	\$5,904.87
02/03/2025	\$4,452.18
03/03/2025	\$5,610.21
04/03/2025	\$4,771.10
⋮	⋮
09/03/2025	\$4,789.12
10/03/2025	\$5,688.00
11/03/2025	\$5,247.95
12/03/2025	\$3,384.12
⋮	⋮
26/03/2025	\$4,860.48
27/03/2025	\$3,450.67
28/03/2025	\$3,470.81
29/03/2025	\$3,750.00
30/03/2025	\$4,748.12
31/03/2025	\$4,851.09
	<b>\$141,395.41</b>



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## 2. HAT: 2.4 Return Completion (6)

### Return of Accommodation Charges Example 1

Period: 1 January 2025 - 31 March 2025

Ledger: Hotel Accommodation Tax

<u>Date</u>	<u>Description</u>	<u>Dr</u>	<u>Cr</u>
01/01/2025	Room No. 101 (3% of \$600.00)	18.00	
01/01/2025	Room No. 102 (3% of \$580.00)	17.40	
⋮	⋮	⋮	
10/01/2025	Room No. 101 (3% of \$650.00)	19.50	
10/01/2025	Room No. 102 (3% of \$500.98)	15.03	
10/01/2025	Room No. 201 (3% of \$650.00)	19.50	
10/01/2025	Room No. 202 (3% of \$800.00)	24.00	
10/01/2025	Room No. 301 (3% of \$550.00)	16.50	
10/01/2025	Room No. 302 (3% of \$600.56)	18.02	
10/01/2025	Room No. 501 (3% of \$650.00)	19.50	
10/01/2025	Room No. 502 (3% of \$600.00)	18.00	
10/01/2025	Room No. 601 (3% of \$500.57)	15.02	
10/01/2025	Room No. 602 (3% of \$650.00)	19.50	
⋮	⋮	⋮	
31/03/2025	Room No. 601 (3% of \$620.00)	18.60	
31/03/2025	Room No. 602 (3% of \$700.00)	21.00	
		<u>12,318.61</u>	





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## 2. HAT: 2.4 Return Completion (7)

### Return of Accommodation Charges Example 1

Name of Hotel	XX Hotel				*Business/
Address	No. 123 Hotel Road, Kai Tak, Kowloon				
RETURN OF ACCOMMODATION CHARGES					
FOR THE THREE-MONTH PERIOD FROM ..... January 2025 TO .....					
	MONTH: January		MONTH: February		MONTH: March
	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day
Number of Rooms Available for Hire		310		279	281
Number of Rooms Hire					
	\$	\$	\$	\$	\$

Number of rooms available for hire in the month [excluding accommodations not subject to HAT, such as rooms for long-term stays (not less than 28 consecutive nights) or private use or other rooms not available for hire]

January 2025 (no long-term stays or private use):  
10 rooms x 31 nights = 310

February 2025 (1 room for private use for 1 night):  
10 rooms x 28 nights – 1 room (private use) = 279

March 2025 (1 room for private use for 1 night, and another room for long-term stay for 28 consecutive nights):  
10 rooms x 31 nights – 1 room (private use) – 1 room x 28 nights = 281



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## 2. HAT: 2.4 Return Completion (8)

### Return of Accommodation Charges Example 1

Name of Hotel	XX Hotel	*Business/Branch Registration No.	98765432-000
Address	No. 123 Hotel Road, Kai Tak, Kowloon		

#### RETURN OF ACCOMMODATION CHARGES

FOR THE THREE-MONTH PERIOD FROM .....January 2025 TO .....March 2025.....									
	MONTH: January		MONTH: February		MONTH: March		Total		
	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	
Number of Rooms Available for Hire		310		279		281			870
Number of Rooms Hired		300		277		278			855
Accommodation charges as Shown in Ledger	\$ 0	\$ 135,296.71	\$ 0	\$ 133,927.69	\$ 0	\$ 141,395.41	\$ 0		\$ 410,619.81
Tax at 3% on charges of \$15.00 or more								\$ 12,318.59	

Number of rooms hired in the month (if a room is hired more than once in a single day, the total number of rooms hired in the month will exceed the number of rooms available for hire)

If not applicable, please cross out the column or enter "0"

Total amount of accommodation charges in the ledger for the month (excluding those not subject to the calculation of HAT, such as income from long-term stays), these charges should be rounded to two decimal places.





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## 2. HAT: 2.4 Return Completion (9)

### Return of Accommodation Charges

#### Example 1

The total number of rooms available for hire and rooms hired, and total amount of accommodation charges for the 3 months

Name of Hotel	XX Hotel	*Business/Branch Registration No.	000
Address	No. 123 Hotel Road, Kai Tak, Kowloon		

#### RETURN OF ACCOMMODATION CHARGES

FOR THE THREE-MONTH PERIOD FROM .....January 2025 TO ....March 2025.....								
	MONTH: January		MONTH: February		MONTH: March		Total	
	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day
Number of Rooms Available for Hire		310		279		281		870
Number of Rooms Hired		300		277		278		855
Accommodation Charges as Shown in Ledger	\$ 0	\$ 135,296 71	\$ 0	\$ 133,927 69	\$ 0	\$ 141,395 41	\$ 0	\$ 410,619 81
Tax at 3% on charges of \$15.00 or more							\$	12,318 59
Adjustment of Tax (State reason and period)							\$	0 02
Total Tax payable							\$	12,318 61

The difference between the actual amount of tax payable and the tax amount as calculated above



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## 2. HAT: 2.4 Return Completion (10)

### Return of Accommodation Charges Example 2

#### Booking cross-quarterly – change from long-term stay to short-term stay

A room is hired for 30 consecutive nights from 25 March to 24 April 2025 at a rate of \$1,000 per night. Since staying in the same hotel for not less than 28 consecutive nights is regarded as long-term stay, the accommodation charges are not subject to HAT.

Subsequently, the guest early checks out on 17 April 2025 (the total number of nights hired is 23), and the total accommodation charges are \$23,000.00. The guest needs to pay HAT of \$690.00, which is calculated as below:

25 March to 1 April 2025 (1st quarter, 2025) :  $\$1,000 \times 7 \text{ nights} \times 3\% = \$210.00$

1 April to 17 April 2025 (2nd quarter, 2025) :  $\$1,000 \times 16 \text{ nights} \times 3\% = \$480.00$

Note: If, according to the contract, the guest still needs to pay for the unused nights even if he/she checks out early. No HAT is payable, if the guest pays accommodation charges for not less than 28 consecutive nights.



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## 2. HAT: 2.4 Return Completion (11)

### Return of Accommodation Charges Example 2

A guest changes the booking between the two quarters  
from a long-term stay to a short-term stay

#### RETURN OF ACCOMMODATION CHARGES

FOR THE THREE-MONTH PERIOD FROM ..... April 2025 ..... TO

	MONTH: April		MONTH: May		MONTH: June		MONTH: July	
	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day
Number of Rooms Available for Hire		+23		xxx		xxx		xxx
Number of Rooms Hired		+23		xxx		xxx		xxx
Accommodation Charges as Shown in Ledger	\$	\$+23,000.00	\$	\$ xxx	\$	\$ xxx	\$	\$ xxx
Tax at 3% on charges of \$15.00 or more								\$ xxx
								\$ xxx
Tax payable								\$ xxx

The tax payable \$690.00 is reflected in this quarter (including tax payable \$210.00 for the last quarter + \$480 for this quarter)

23 room nights available for hire and actually hired (including 7 nights not reported in March 2025) are required to be included in the HAT calculation for April 2025

Accommodation charges of \$23,000.00 (\$1,000 x 23 room nights) (containing 7 nights understated in March 2025) are required to be included in the accommodation charges for April 2025



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## 2. HAT: 2.4 Return Completion (12)

### Return of Accommodation Charges Example 3

#### A guest changes the booking from a short-term stay to a long-term stays

A guest initially hires a room for 10 nights from 20 April 2025 at a rate of \$1,000 per night, resulting in total accommodation charges of \$10,000.00 and pays the HAT \$300.00 ( $\$1,000 \times 10 \times 3\%$ ). The hotel records the relevant HAT details in April 2025.

Subsequently, the guest extends the booking until 30 May 2025, resulting in a total of 40 room nights hired (i.e. over 28 consecutive nights).

The accommodation charges and HAT amounting to \$10,000.00 and \$300.00 recorded in April 2025 can be deducted in the Return for May 2025.



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## 2. HAT: 2.4 Return Completion (13)

### Return of Accommodation Charges Example 3

A guest changes the booking from a short-term stay to a long-term stay

#### RETURN OF ACCOMMODATION CHARGES

FOR THE THREE-MONTH PERIOD FROM <b>April 2025</b> TO <b>June 2025</b>								
	MONTH: <b>April</b>		MONTH: <b>May</b>		MONTH: <b>June</b>		Total	
	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day	Under \$15.00 per day	\$15.00 or more per day
Number of Rooms Available for Hire		xxx		-10		xxx		xxx
Number of Rooms Hired		xxx		-10		xxx		xxx
Accommodation Charges as Shown in Ledger		\$ xxx		\$ -10,000.00		\$ xxx		\$ xxx
Tax at 3% on charges of \$15.00 or more								\$ xxx
Adjustment of Tax (State reason ap								\$ xx

The accommodation charges of \$10,000.00 (\$1,000 x 10 nights) are recorded in April 2025

10 room nights available for hire and actually hired can be deducted in May 2025

The accommodation charges of \$10,000.00 (\$1,000 x 10 nights) can be deducted in May 2025

A deduction of the HAT \$300.00 is reflected in this quarter



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## 2. HAT: 2.4 Return Completion (14)

### Rooms for Private Use Example

The required information must be filled out for all rooms provided for employees' residence

Please provide the required information for all other privately-used rooms

ROOMS FOR PRIVATE USE (Other details on a separate sheet which should be submitted together with the return.)							
If provided as a place of residence to employee				If not provided as a place of residence to employee			
Room No.	Period	Name of Occupant	File No. of Employer's Return	Date	Number of rooms	Date	Number of rooms
501	1/1/2025-20/3/2025	HUI YUEN KUNG	6Y1/65432101	2/2/2025	2	15/3/2025	1
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.							

Date .....

\*Please delete as appropriate.

Signature .....

Manager

Signature of the  
manager

Please provide the HKIC  
number



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## 2. HAT: 2.5 Inspection

- Where necessary, tax inspectors of the IRD will carry out inspections at hotels to check on the accommodation charges paid by guests to ensure that the correct amount of HAT has been paid by the hotel proprietors. For this purpose, the records to be inspected by the tax inspectors include the guest register, the occupied rooms report, the guest ledger, and the daily room sales report. If the hotel has provided long-term accommodation, the tax inspectors may also inspect the relevant tenancy agreements (if any), rental receipts, proof of stay, etc.
- Hotels need to keep all information about room rate for future inspection.
- Accounting records shall be maintained on a monthly basis (including the supporting documents for adjustment of tax).



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## 2. HAT: 2.6 Penalty Provisions

- Any hotel proprietor who fails to pay tax to the Collector of Stamp Revenue on or before the statutory due date (i.e. within 14 days after the end of each quarter) commits an offence and shall be liable on summary conviction to a fine at level 4 (currently \$25,000).
- Any person commits an offence who, being the manager of a hotel, fails to make a return by the statutory due date (i.e. within 14 days after the end of each quarter) or furnishes a return knowing the same to be false or incorrect in any material particular and shall be liable on summary conviction to a fine at level 4 (currently \$25,000).





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## 3. Reference Information

- Frequently asked questions on HAT can be found on the IRD website:  
[www.ird.gov.hk](http://www.ird.gov.hk)
- If you have any enquiries, please call 2594 3067 or email to [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)