

The Proprietor,
 << Hotel / Guesthouse >>
 << Address >>

2594 3067
2877 1260
taxinfo@ird.gov.hk
20 December 2024

Dear Sir/Madam,

Resumption of Collection of Hotel Accommodation Tax (“HAT”)

To let the guests to understand the arrangement of collection of hotel accommodation tax (“HAT”) with effect from 1 January 2025, a “Notice to Guests on HAT” in English, traditional Chinese and simplified Chinese with QR code for direct access to the relevant webpages of Inland Revenue Department has been prepared. Your hotel/guesthouse may provide it to your guests upon check-in. Four copies of the notice are attached. The relevant notice can also be downloaded from the Department’s website.

If you have any questions on this matter, please contact our Inspection Section at 2594 3067.

Yours faithfully,

印花税署署長（ 代行）

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for Collector of Stamp Revenue



Notice to Guests on Hotel Accommodation Tax

With effect from 1 January 2025, the Government of the Hong Kong Special Administrative Region (Government) will impose a Hotel Accommodation Tax (HAT) at a rate of 3% of the accommodation charges received by a hotel or guesthouse. If the HAT relevant to you has not been paid, the hotel or guesthouse may collect it from you direct at check-in. You can find more information on HAT from the Government by scanning the QR code below. Thank you for your kind attention and cooperation.



Inland Revenue Department
Government of the Hong Kong Special Administrative Region



致住客通告：酒店房租稅

由2025年1月1日起，香港特別行政區政府（政府）將徵收相等於酒店或賓館收取房租3%的酒店房租稅。如果與您相關的酒店房租稅未有繳交，酒店或賓館可在入住時向您收取。如欲知道更多由政府提供的酒店房租稅資料，請掃描以下二維碼。感謝您的關注和配合。



香港特別行政區政府稅務局



致住客通告：酒店房租税

由2025年1月1日起，香港特别行政区政府（政府）将征收相等于酒店或宾馆收取房租3%的酒店房租税。如果与您相关的酒店房租税未有缴交，酒店或宾馆可在入住时向您收取。如欲知道更多由政府提供的酒店房租税资料，请扫描以下二维码。感谢您的关注和配合。



香港特别行政区政府税务局



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香港特別行政區政府稅務局

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香港特別行政區政府稅務局



English version



繁體中文版本



简体中文版本