

# 香港稅務課程(webinar): 2023-24年度香港稅務法規最近發展 (設重溫)

香港政府在過去十四個月內通過多項重要法案，影響公司課稅利潤，其中主要包括:還原租賃處所的稅項扣除及工業和商業樓宇的免稅額，稅務寬減知識產權收入，和將會通過的跨國企業集團的全球最低稅;個人所得稅方面通過法案實施薪俸稅及個人入息課稅標準稅率兩級制;取消特別印花稅和買家印花稅;及酒店房租稅條例再次生效。法院判決多個稅務個案和三個新的事先裁定個案。是次講座系列將分析這些新的法例和稅務個案及其影響。

講師: Mr Patrick Ho  
(何健偉先生)

費用:

- 必思培訓會員/ACCA會員/學員/認可僱主(HKD600元)
- 非會員(HKD650元)

星期六 3:00 pm – 5:00 pm

可觀看錄影時段

第一講 2025年3月8日

3月10日至3月14日

第二講 2025年3月15日

3月17日至3月21日

講座以廣東話並輔以部分英文單詞進行;英文講義  
**截止報名和付款: 2025年3月13日**

以上live webinars 每講2小時(包括答問時段)將通過ZOOM進行(毋須下載ZOOM也能觀看)。講義和上課連接將在webinar舉行前一天發給學員。對於未能即時參與者，錄影內容可在課堂後的下周一上午9:00am起在限時內重溫。本課程不設單節參加。CPD證書將按實際參加webinar時數，在完成課程後一次給予。

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[免費註冊-必思培訓會員](#)

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2025年3月8日 3:00 pm – 5:00 pm

## 第一講

## 2023年12月至2025年1月通過的稅務條例

### 利得稅

- Inland Revenue (Amendment) (Taxation on Foreign-sourced Disposal Gains) Ordinance 2023 -- *gazetted 8.12.2023*
- Inland Revenue (Amendment) (Disposal Gain by Holder of Qualifying Equity Interests) Ordinance 2023 -- *gazetted 15.12.2023*
- Inland Revenue (Amendment) (Tax Deductions for Spectrum Utilization Fees) Ordinance 2024 -- *gazetted 19.1.2024*
- IR (Amend) (Aircraft Leasing Tax Concessions) Ordinance 2024 -- *gazetted 1.3.2024*
- Inland Revenue (Amendment) (Tax Concessions for Intellectual Property Income) Ordinance 2024 -- *gazetted 5.7.2024*
- Inland Revenue (Amendment) (Tax Deductions for Leased Premises Reinstatement and Allowances for Buildings and Structures) Ordinance 2024 -- *gazetted 27.12.2024*

## 第一講(續)

## 2023年12月至2025年1月通過的稅務條例

### 薪俸稅

- Inland Revenue (Amendment) (Tax Concessions and Two-tiered Standard Rates) Ordinance 2024 -- *gazetted 31.5.2024*

### 印花稅

- Stamp Duty (Amendment) Ordinance 2024 -- *gazetted 18.4.2024*
- Stamp Duty Legislation (Miscellaneous Amendments) Ordinance 2024 -- *gazetted 20.12.2024*

### 酒店房租稅

- Hotel Accommodation Tax Ordinance -- Resolution to the Legislative Council – *gazetted 1.1.2025*

### 將會通過的

- Inland Revenue (Amendment) (Tax Deductions for Assisted Reproductive Service Expenses) Bill 2024 -- *gazetted 29.11.2024*
- Inland Revenue (Amendment) (Minimum Tax for Multinational Enterprise Groups) Bill 2024 -- *gazetted 27.12.2024*

## 第二講

## 新判定的個案和事先裁定個案

### 有關稅務條例的案例

- Mr. Randeep S Grewal v CIR (*judgment dd 6.12.2023*)
- Wise Pearl Limited v CIR (*judgment dd 8.2.2024*)
- John Wiley & Sons UK2 LLP and Wiley International LLC v CSR (*judgment dd 5.7.2024*)
- Touax Container Investment Limited v CIR (*judgment dd 30.8.2024*)
- Chapman Development Limited v CIR (*judgment dd 30.9.2024*)
- Patrick Cox Asia Limited v CIR (*judgment dd 17.10.2024*)
- Samsung SDI (Hong Kong) Limited (*judgment dd 17.11.2024*)
- Foxconn (Far East) Limited v CIR (*judgment dd 29.11.2024*)

### 有關家族投資控權工具的稅務寬減的事先裁定個案

- 事先裁定個案編號第73號

### 有關外地處置收益徵稅的2個事先裁定個案

- 事先裁定個案編號第74號和75號

### 檢控 (Prosecution under sections 80 and 82)

- 物業代理短報租金收入和虛假自置居所利息支出導致7個月的牢獄
- 保險代理虛報員工薪金支出導致9個月的牢獄
- 短報公司的銷售額導致24個月的牢獄

## 講師：何健偉先生 ( Mr Patrick Ho )

何健偉先生是香港會計師公會資深會員。何先生曾任職香港稅務局十多年，亦在國際會計師公司任職十年至稅務總監，擁有會計及稅務實務經驗，並曾任香港浸會大學會計及法律學系副教授，專長教授會計及稅務。何先生著有大學所用的稅務專書《Hong Kong Taxation and Tax Planning》，此書的第二十二版已在2024年7月出版。



### 聽講座人士分享

參加 BC Training 舉辦的講座，每次都令我獲益良多，在有限的時間內，能引用跟有關的各項最新的法例條文及案例並詳細闡釋，對講題重點地深入淺出的講解，有效地引導與會者作出舉一反三的思考，而且法例條文更附有超連結可供日後研究提供方向，所學所得實在所益非淺。

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## 曾獲獎項：

獎項：2013/14年度家庭友善僱主獎勵計劃  
頒發機構: 愛家庭議會




獎項：就業展才能計劃  
頒發當局: 勞工處



獎項：「友商有良」2024

獎項：商界展關懷 2014-2020

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