

香港稅務課程(webinar): 2025/26年度香港稅務法規最近發展 (設重溫)

過去十六個月，香港政府通過多項影響企業課稅利潤的重要法案，包括優化還原租賃處所的稅項扣除與工商樓宇免稅額、引入公司向內遷冊制度，以及落實針對跨國企業集團的全球最低稅。在個人課稅方面，則實施了薪俸稅與個人入息課稅的特別寬免，並調整印花稅政策及重啟酒店房租稅；同時，法院與稅務上訴委員會亦就多宗稅務個案及三項新事先裁定作出判決。本講座系列將深入分析上述新法例與司法判例，並全面評估其對納稅人的實際影響。

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 9:30 am – 11:30 am

可觀看錄影時段

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: 2026年7月30日

第一講 2026年7月18日

7月20日至8月2日

第二講 2026年7月25日

7月27日至8月2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。

[網上報名](#)

[免費註冊-必思培訓會員](#)

[聯絡我們](#)

2026年7月18日 9:30 am – 11:30 am

第一講

2024年12月至2026年3月通過的稅務條例

利得稅

- Inland Revenue (Amendment) (Tax Deductions for Leased Premises Reinstatement and Allowances for Buildings and Structures) Ordinance 2024 – *gazetted 27.12.2024*
- Companies (Amendment) (No.2) Ordinance 2025 – *gazetted on 23.5.2025* (introducing a company re-domiciliation regime in Hong Kong)
- Inland Revenue (Amendment) (Minimum tax for Multinational Enterprise Groups) Ordinance 2025 – *gazetted 6.6.2025*

薪俸稅

- Inland Revenue (Amendment) (Tax Deductions for Assisted Reproductive Service Expenses) Ordinance 2025 – *gazetted 28.2.2025*
- Inland Revenue (Amendment) (Tax Concessions) Ordinance 2025 – *gazetted 9.5.2025*
- Inland Revenue (Amendment) (Tax Concessions, Concessionary Deductions and Allowances) Bill 2026 – *gazetted 6.3.2026*

印花稅

- Stamp Duty Legislation (Miscellaneous Amendments) Ordinance 2024 – *gazetted 19.12.2024*
- Stamp Duty (Amendment) Ordinance 2025 – *gazetted 15.5.2025*
- Stamp Duty (Amendment) Bill 2026 – *gazetted 6.3.2026*

酒店房租稅

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

第二講

新判定的個案和事先裁定個案

有關利得稅的案例

- Samsung SDI (Hong Kong) Limited (*judgment dd 26.3.2025*)
- CAC International Ltd v CIR (*judgment dd 11.5.2025*)
- Foxconn (Far East) Limited v CIR (*judgment dd 19.6.2025*)
- Wise Pearl Limited v CIR (*judgment dd 29.9.2025*)
- Chapman Development Limited v CIR (*judgment dd 30.10.2025 & 16.3.2026*)

有關薪俸稅的案例

- Mr. Randeep S Grewal v CIR (*judgment dd 9.5.2025*)
- D11/23 – Staying in the transit area waiting for a connecting flight treated as staying in Hong Kong

有關物業稅的案例

- D3/24 - Rental income paid to joint tenant

第二講(續)

新判定的個案和事先裁定個案

有關稅務行政的案例 (Tax administration)

- D10/23 – Importance of keeping salaries tax records for not less than 7 years
- D15/23 – Late notification of chargeability of tax under section 51(2)
- D1/24 – Taxpayer was represented by its tax representative

有關印花稅的案例

- John Wiley & Sons UK2 LLP and Wiley International LLC v CSR (*judgment dd 16.6.2025*)
- Financial Secretary proposing relaxing the criteria for stamp duty relief in respect of intra-group transfers in 2026/27 budget speech

有關利得稅的3個事先裁定個案

- 事先裁定個案編號第76號、77號和78號

檢控 (Prosecution under section 82)

- 在報稅表內漏報租金收入導致3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》，此書的第二十三版已在2025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。

Email Disclaimer

The information contained in this email is intended solely for the use of the individual or entity to whom it is addressed and others authorized to receive it. It may contain confidential or legally privileged information.

If you are not the intended recipient you are hereby notified that any disclosure, copying, distribution or taking any action in reliance on the contents of this information is strictly prohibited and may be unlawful.

If you have received this email in error, please notify us immediately and delete the email (including all its enclosures) from your system. Unless specifically indicated, any opinions, conclusions, advice or statements contained in this email does not constitute formal advice or commitment by the sender. Although reasonable precautions have been taken to ensure no viruses are present in this email, BC Advisory or BC Training cannot accept responsibility for any loss or damage arising from the use of this email or attachments.

Important Notes

CPD Hours

Certificate of attendance will be prepared if participants requested in advance. Our courses are recognized by major accounting bodies. Registrants should note that you are responsible for determining whether our seminars or training you receive are of appropriate standard and relevance to your technical knowledge and professional expertise. For the exact recognition of CPD hours, please check with the respective Institute or Association.

Tax Deduction

The seminar receipt may be claimed as the expense of self-education if it is related to your job. Please visit www.ird.gov.hk for further details.

To unsubscribe, change your contact details or choice of email update categories, or remove your email from our distribution list: Please send back email to course@bctraininghk.net, we will follow up your enquiry immediately.

Copyright ©2026 BC Training Co Ltd. All rights reserved

頒發機構: 2014-2014年度《有能者、聘之約章》及共融機構

曾獲獎項：

獎項：就業展才能計劃
頒發當局: 勞工處

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：商界展關懷 2014-2020

Caring Company 2014 – 2020 

