

<b>Shenzhen, China</b>	<b>Shanghai, China</b>	<b>Beijing, China</b>	<b>Taipei, Taiwan</b>	<b>Singapore</b>	<b>New York, USA</b>
Rooms 1203-06, 12/F. Di Wang Commercial Centre 5002 Shennan Road East Luohu District, Shenzhen T: +86 755 8268 4480	Room 603, 6/F., Tower B Guangqi Culture Plaza 2899A Xietu Road Xuhui District, Shanghai T: +86 21 6439 4114	Room 303, 3/F. Interchina Commercial Bldg. 33 Dengshikou Street Dongcheng District, Beijing T: +86 10 6210 1890	Room 303, 3/F. 142 Section 4 Chung Hsiao East Road Daan District, Taipei T: +886 2 2711 1324	138 Cecil Street #13-02 Cecil Court Singapore 069538 T: +65 6438 0116	202 Canal Street Suite 303, 3/F. New York NY 10013, USA T: +1 646 850 5888

URL:	<a href="https://www.kaizencpa.com/Knowledge/info/id/126.html">https://www.kaizencpa.com/Knowledge/info/id/126.html</a>
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## Hong Kong Salaries Tax – Holiday Journey Benefits

Holiday journey benefits granted by employers are assessable under Section 9(2A)(c) of Hong Kong Inland Revenue Ordinance.

The assessable amount is the actual cost incurred by the employer in providing the benefit to the employee and / or his family members.

The Ordinance provides that the charge of tax is irrespective of the following factors: (1) Whether or not the benefit is convertible into cash; (2) Whether the primary liability for the benefit is the employee's own; (3) Whether or not the benefit will add additional cost to the employer.

The payment for the relocation of an employee and his family to Hong Kong on commencement of employment or for the relocation of an employee out of Hong Kong is not taxable.

To put it simply, the amount taxable is the amount paid by the employer in connection with the benefit. This includes the cost of the air tickets, hotel accommodation, traveling, food, package-tour fee, etc.

Only "holiday journey" benefits are taxable. All expenses in connection of business journey are exempt. Business journey means the employees travelling is required by his employer to perform his duties. If a trip is substantially for business purpose, even though part of the trip is for non-business purpose, the whole journey will be exempt. However, if the non-business portion is significant and can be clearly identified, the expenses attributable to the non-business portion will be ascertained and taxable.

Source : Hong Kong Inland Revenue Department's website

- <https://www.ird.gov.hk/eng/pdf/dipn41.pdf>

*If you wish to obtain more information or assistance, please visit the official website of Kaizen CPA Limited at [www.kaizencpa.com](http://www.kaizencpa.com) or contact us through the following and talk to our professionals:*

*Email: [info@kaizencpa.com](mailto:info@kaizencpa.com), [enquiries@kaizencpa.com](mailto:enquiries@kaizencpa.com)*

*Tel: +852 2341 1444*

*Mobile : +852 5616 4140, +86 152 1943 4614*

*WhatsApp/ Line/ Wechat: +852 5616 4140*

*Skype: kaizencpa*