

《豁免利得税(利息收入)令》

(第112章第87条)

(略去制定语式条文——2020年第3号编辑修订纪录)

[1998年7月3日]

(格式变更——2020年第3号编辑修订纪录)

1. 释义

在本命令中——

认可机构 (authorized institution) 指《银行业条例》(第155章)第2条所指的认可机构。

2. 利得税的豁免

(1) 除第(2)及(3)款另有规定外，如任何款项是以利息形式得自在香港存放于认可机构的存款并——

- (a) 由任何在香港经营某行业、专业或业务的法团所收取，或累算归予该法团的；或
- (b) 由任何在香港经营某行业、专业或业务而并非法团的人就该行业、专业或业务的资金所收取，或就该行业、专业或业务的资金而累算归予该人的，

则该法团或该名并非法团的人，获豁免就该等利息缴付在扣除本条例第IV部所容许予以扣除、为产生该利息而招致的支出及开支后而根据该部须课以的利得税；但该项豁免只就以下利息而适用——

- (i) 在1998年6月22日前存放或续期的存款于该日期或之后所累算的所有利息；及
- (ii) 在1998年6月22日或之后存放的新存款或在该日期或

Exemption from Profits Tax (Interest Income) Order

(Cap. 112, section 87)

(Enacting provision omitted—E.R. 3 of 2020)

[3 July 1998]

(Format changes—E.R. 3 of 2020)

1. Interpretation

In this Order—

authorized institution (认可机构) means an authorized institution within the meaning of section 2 of the Banking Ordinance (Cap. 155).

2. Exemption from profits tax

(1) Subject to subsections (2) and (3), where any sum is received by or accrued to—

- (a) a corporation carrying on a trade, profession or business in Hong Kong; or
- (b) a person, other than a corporation, carrying on a trade, profession or business in Hong Kong, in respect of funds of the trade, profession or business,

which sum is by way of interest derived from any deposit placed in Hong Kong with an authorized institution, the corporation or person other than a corporation shall be exempt from the payment of profits tax chargeable under Part IV of the Ordinance in respect of that interest, after deduction of all allowable outgoings and expenses under Part IV of the Ordinance incurred in producing such interest, and such exemption applies, in respect of—

- (i) a deposit placed or renewed prior to 22 June 1998, to the

之后续期的现有存款所获付的所有利息。

- (2) 如有关存款是用以保证或担保本条例第16(1)(a)条提述的借款的偿还，则在施行本条例第16(1)(a)条的条件根据本条例第16(2)(c)、(d)或(e)条获符合、且本条例第16(2A)条不适用的情况下，第(1)款并不适用。 *(2004年第12号第25条)*
- (3) 本条不适用于财务机构所收取的利息或累算归予财务机构的利息。
- (4) 在本条下的豁免所适用的情况，并不论有关存款是否有存款证为证。

3. 豁免适用于所有货币

本命令适用于存放于认可机构的存款，而无须理会该存款是以何种货币作面值。

whole of the interest accrued on or after such date; and

- (ii) a new deposit placed or an existing deposit renewed on or after 22 June 1998, to the whole of the interest paid on such deposit.
- (2) Subsection (1) shall not apply in the case of any deposit which is used to secure or guarantee money borrowed referred to in section 16(1)(a) of the Ordinance where the condition for the application of section 16(1)(a) of the Ordinance is satisfied under section 16(2)(c), (d) or (e) of the Ordinance and section 16(2A) of the Ordinance does not apply. *(12 of 2004 s. 25)*
- (3) This section does not apply to interest received by or accrued to a financial institution.
- (4) The exemption under this section applies whether or not a deposit is evidenced by a certificate of deposit.

3. Exemption applies to all currencies

This Order applies to deposits with an authorized institution, regardless of the currency in which the deposit is denominated.