

# verFides group

## HONG KONG TAX TABLES 2018

### Corporation Tax on Income

Flat Rate on territorial basis 16.50%

No tax on capital gains

### Value Added Tax

Not applicable

### Stamp Duty

Transfer of shares 0.2%

Residential Property:

Ranging from \$100 to 15% depending on purchase price and whether purchaser is a permanent resident and owns other property

There is a Special Stamp Duty on resale of residential property within 36 months of its acquisition which is charged in addition, the rates for which range from 10 - 20% depending on the holding period

There is a Buyer Stamp Duty imposed on any non-permanent resident purchaser at 15% which is charged in addition to the above

Different rates for leases, ranging from 0.25% - 1%

### Withholding Rates (Non-Treaty)

Dividends	0
Interest	0
Royalties	4.95%