

財 經 事 務 及 庫 務 局  
( 庫 務 科 )  
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中 區 政 府 合 署

FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
(The Treasury Branch)  
Central Government Offices,  
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Ms Anita Sit  
Clerk to Panel  
Panel on Financial Affairs  
Legislative Council Secretariat  
Legislative Council Building  
8 Jackson Road, Central  
Hong Kong

10 November 2010

Dear Madam,

Thank you for your letter of 27 October 2010, referring to us a submission from a member of the public in response to our reply dated 18 October 2010 concerning the assessment of property tax. Our reply is as follows.

In enacting the provisions relating to property tax under the Inland Revenue Ordinance (IRO), the Administration has clearly stated that management fees payable by the tenant to the landlord are taxable. As mentioned in our reply dated 18 October 2010, the statutory allowance for repairs and outgoings as provided under the IRO has already covered the cost of management. Management fees paid by the tenant to the property owner are therefore not deductible separately.

Yours faithfully,



(Miss Fiona Chau)

for Secretary for Financial Services  
and the Treasury