

Tax Incentive for
Eligible IP Rights
in Hong Kong

香港合資格
智慧財產權的
稅務優惠

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為回應香港政府推動智慧財產權發展及商業化的重大政策措施，《2024年稅務（修訂）（智慧財產權收入稅務寬減）條例》已於2024年7月5日起實施。

- 由2023/24課稅年度開始，香港納稅人就合資格知識產權收入所產生的合資格利潤可享受5%的優惠稅率，而不是16.5%的正常利得稅。
- 符合資格的智慧財產權分為三類，即專利、植物品種權和軟體版權。前兩類須於香港或香港以外地區申請及審查後獲批，版權則無須註冊。
- 合格的智慧財產權必須全部或部分由納稅人透過研發活動產生。前者可享有全額優惠稅率，後者可享有一定比例的優惠稅率。

- 來自香港境內或境外合資格知識產權的商業化或利用的收入，包括但不限於：
 - 被授權人使用合格智慧財產權所獲得的特許權使用費；
 - 出售合格知識產權的收入；
 - 銷售產品或服務的收入歸屬於合格智慧財產權的部分；或者
 - 第三方獲得的與合格智慧財產權相關的保險、損害或賠償金額。
- 非香港合資格專利及植物品種權的24個月寬限期將於2026年7月4日結束。之後，相關的發明及植物品種權必需根據下列的香港法例申請註冊：
 - 根據《專利條例》(第514章)的原始授予專利(“OGP”)或要求進行授予後實質審查的短期專利；或者
 - 依據《植物品種保護條例》(第490章)提出植物品種權申請。

本單張為「專利盒」稅務優惠簡介。就任何專利保護申請策略及其有效稅務優惠的應用，閣下必須向相關的專業人士查詢。

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如你不欲收取通函郵件，請在信箱貼上『不收取通函』標貼。標貼可於全線郵政局、各區民政事務處的民政諮詢中心、公共屋邨辦事處和個別私人屋苑的管理處免費索取。請注意，『不收取通函』標貼機制並不涵蓋由政府及相關機構/立法會議員、區議會議員、選舉候選人 and 根據《稅務條例》第88條合資格獲豁免繳稅的慈善機構所投寄的通函郵件。

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In response to the major policy measure to promote the development and commercialization of intellectual property (IP) rights by the Hong Kong Government, the Inland Revenue (Amendment) (Tax Concessions for Intellectual Property Income) Ordinance 2024 has come into operation effective 5 July 2024.

- Starting from the 2023/24 year of assessment, taxpayers in Hong Kong can enjoy the concessionary tax rate of 5% for the qualifying profits derived from income arising from the eligible IP rights, rather than the normal profit tax rate of 16.5%.
- There are three types of eligible IP rights, namely patents, plant variety rights and copyright subsisting in software. The first two types are subject to grant upon application and examination in or outside Hong Kong whereas no registration is required for copyright.

- Eligible IP must be generated from research and development activities entirely or proportionally by the taxpayer. The former can enjoy full concessionary tax rate whereas the latter can enjoy a certain portion of it.
- Income derived from the commercialization or exploitation of eligible IP rights in or outside Hong Kong including but not limited to:
 - royalties from use of an eligible IP by a licensee;
 - income from sale of an eligible IP;
 - the portion of income from sale of a product or a service which is attributable to an eligible IP; or
 - amount of insurance, damages or compensation derived in relation to an eligible IP by a third party.

- 24-month grace period for non-Hong Kong eligible patents & plant variety rights will end on 4 July 2026. Thereafter a corresponding application for the same invention and plant variety under one of the following legislations must be filed in Hong Kong :
 - an original grant patent (“OGP”) or a short-term patent following a request for post-grant substantive examination under the Patents Ordinance, Cap.514; or
 - a plant variety right application under the Plant Varieties Protection Ordinance, Cap 490.

This is a brief outline of the “patent box” tax incentive. Full professional advice should be sought on any specific filing strategies for patent protection with effective leverage on the tax incentive in Hong Kong.

