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Hong Kong Salaries Tax – Married Person’s Allowance

A married person may claim the married person’s allowance if his / her spouse does not have taxable salary income and has not elected for personal assessment separately for the year. Marriage in the context of the Hong Kong Inland Revenue Ordinance refers to a lawful marriage recognized by Hong Kong law or other legal marriage recognized by the law of the place where it was entered into, whether in a heterosexual marriage or a same-sex marriage.

Full allowance is granted in the year of marriage. No appointment of the allowance is required.

Starting from the year of assessment 2018/19, if your spouse has any income chargeable to salaries tax in the year, you cannot get the allowance unless both of you elect to have income jointly assessed and / or elect personal assessment jointly for the year.

If you and your spouse decide to elect joint assessment, both of you should each complete a Tax Return – Individuals and elect joint assessment in part 4.4 and both of you must sign in part 10 of each tax return. It is important to note that there is a time limit for the election of joint assessment. An election must be made:

- within that year of assessment or the following year of assessment; or
- within 1 month after the assessment for the year of assessment becomes final and conclusive, whichever is the later; or
- within such further time, if any, as the Commissioner may allow as being reasonable in the circumstances.

It is advisable for the couple to elect for joint assessment if one spouse has income less than his/her tax allowance. Then, there is unutilized allowance which can be transferred to the other spouse under joint assessment. If joint assessment is elected, the Inland Revenue Department’s Assessor will assess whether the joint assessment will make them pay less tax in total. If yes, the Assessor will proceed the joint assessment, and if not, the Assessor will issue separate tax bills instead and will inform the couple by way of an Assessor’s note in the notice of assessment that joint assessment is disadvantageous.

Where you are living apart from your spouse, you are not entitled to the allowance unless you are maintaining or supporting your spouse and your spouse did not have any income chargeable to salaries tax in the year and has not elected for personal assessment separately for the year. However, if your spouse has assessable income, the allowance will not be granted unless both of you elect for joint assessment and/or personal assessment jointly for the year.

In addition, you may claim Disabled Dependant Allowance in respect of your disabled spouse. The condition for the claim is that your spouse must be eligible to claim an allowance under the Government’s Disability Allowance Scheme from Social Welfare Department. For dependants who have not claimed the disability allowance, certification issued by the Director of Health or the Chief Executive, Hospital Authority or Medical Assessment Report issued by a registered medical practitioner of a private hospital is required to substantiate the dependant’s eligibility for disability allowance in the relevant year.

You may claim married person’s allowance by completing Part 9.1 of your tax return for the relevant year of assessment. If you forget to do so, you may still make a claim in writing within the prescribed time limit, i.e. within 6 years after the end of the year of assessment or within 6 months after the issue date of a notice of assessment for the year of assessment, whichever is the later. You also need to state details of the omission and submit sufficient evidence to substantiate the claim.

Source : Hong Kong Inland Revenue Department’s website

- <https://www.gov.hk/en/residents/taxes/salaries/allowances/allowances/allowances.htm>
- <https://www.gov.hk/en/residents/taxes/salaries/salariestax/jointassessment.htm>
- https://www.ird.gov.hk/eng/pdf/ind_jae.pdf
- <https://www.ird.gov.hk/eng/faq/all.htm>
- <https://www.ird.gov.hk/eng/faq/ctr.htm>

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

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