



稅務局
香港九龍啟德協調道5號
稅務中心

來函編號：AL/7999516
Your Ref.:

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：CA(PT)A/IRO/51C
File No.:

The Law Society of Hong Kong
3/F Wing On House
71 Des Voeux Road
Central
HONG KONG

(Attn: Angela LI,
Assistant Director
Regulation and Guidance I)

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG.

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來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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發出日期：5 December 2024
Date of Issue:

Dear Sir/Madam,

Record Keeping Requirements of the Inland Revenue Ordinance

I refer to your letter dated 2 December 2024.

Section 51C of the Inland Revenue Ordinance (Cap. 112) requires every person carrying on a trade, profession or business in Hong Kong to keep sufficient records in English or Chinese language of his income and expenditure to enable the assessable profits to be readily ascertained and such records shall be retained for a period of not less than 7 years.

With regard to the documents store electronically, the Electronic Transactions Ordinance (“ETO”) has specified the requirements in Section 7 on the presentation or retention of information in its original form, and in Section 8 on the retention of information in electronic records. I would therefore suggest that if the electronic documents fully meet the requirements stipulated in Sections 7 and 8 of the ETO, it should be able to meet the record keeping requirements of the Inland Revenue Ordinance.

Yours faithfully,

(YANG Hui-lui)

Ag. Chief Assessor, Profits Tax