

Hong Kong Tax & Immigration Alert

Non-Resident Entertainers and Sportsmen – Key Issues for the Events Capital

Tax | Immigration | Reward



As Hong Kong SAR (“Hong Kong”) cements its reputation as Asia’s “events capital,” the city is attracting a growing number of international entertainers, sports personalities, and influencers. From global concerts and sporting tournaments to high-profile brand launches, the presence of non-resident talent is becoming a hallmark of Hong Kong’s mega events scene.

With this influx comes increased scrutiny from both the Hong Kong Immigration Department and the Inland Revenue Department (IRD). Event organisers, agents, and businesses engaging foreign talent must be aware of the unique immigration and tax requirements—and the risks of non-compliance.



Immigration Requirements: Entry Permits and Approvals

Foreign entertainers and sportsmen must obtain the appropriate entry permits or employment visas before performing or participating in any events, irrespective of the duration. Eligible visitors may be exempt from applying for an employment visa when undertaking specified Short-term Activities within designated sectors endorsed by the Culture, Sports, and Tourism Bureau, provided such activities do not exceed a 14-day period.

Common issues include:

- **Short Lead Times:** Last-minute bookings can create challenges in securing timely visa approvals.
- **Supporting Documentation:** Detailed contracts, event schedules, and proof of qualifications are typically required.
- **Penalties for Non-Compliance:** Unauthorised work or performances can result in fines, imprisonment, deportation, and future entry bans.

Taxation Requirements: What You Need to Know

Non-resident entertainers and sportsmen performing or participating in events in Hong Kong are subject to Hong Kong Profits Tax on income derived from their activities in the city, regardless of where payment is made. Key points include:

- **Performances:** Any appearance by the entertainer or sportsman in connection with the promotion of any such occasion or event, as well as any participation in sound recordings, films, videos, radio, television, or other similar transmissions (whether live or recorded), is included.
- **Withholding Tax:** Payers (event organisers, agents, or businesses) are generally required to withhold tax at the prevailing rate (currently 10% for individuals) from payments made to non-resident entertainers or sportsmen.

- **Scope of Taxable Income:** Taxable income includes performance fees, prize money, appearance fees, and related sponsorship or endorsement income linked to Hong Kong activities.
- **Filing Obligations:** Payers must file Form IR623 and settle any tax demand notes.

Common Issues and Challenges

- **Complex Payment Structures:** Multi-jurisdictional contracts and indirect payments (e.g., via overseas agents) can complicate tax reporting and withholding obligations.
- **Virtual and Hybrid Events:** The rise of events streamed to a Hong Kong audience—whether live or on-demand—adds further complexity. Income generated from performances or appearances that are broadcast or streamed into Hong Kong may still be subject to local tax and regulatory requirements.
- **Unclear Responsibilities:** Uncertainty over who is responsible for withholding tax and visa applications can lead to gaps in compliance.
- **Regulatory Oversight:** We have observed more frequent reviews and requests for information from organisers and agents. Staying proactive and well-prepared can help minimise the risk of unexpected queries or audits.

How We Can Help

With Hong Kong's regulatory landscape evolving and enforcement on the rise, it is critical for all parties involved in hosting or engaging non-resident entertainers and sportsmen to proactively manage their immigration and tax obligations. Our team at KPMG can assist with:

- Advising on immigration requirements and supporting visa applications
- Reviewing contracts and payment structures for tax efficiency and compliance
- Managing withholding tax and filing obligations
- Providing training and updates on regulatory developments

If you are planning to host an event, engage foreign talent, or have questions about your compliance obligations, contact us today for a consultation. Stay ahead of the curve and ensure your next event is both successful and compliant.

Contact us



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