



Hong Kong Expense Reimbursement Procedure

This guide outlines the rules and procedures for employee expense reimbursement in Hong Kong. It ensures compliance with local practices, company policies, and internal accounting standards.

Eligible expenses

The following categories of business-related expenses may be reimbursed:

- ◆ **Travel expenses** – Expenses strictly pertaining to company-related business activities.
- ◆ **Work-related purchases** – Assets such as laptops or mobile phones (required for work duties).
- ◆ **Per diems** – Daily allowances provided for business-related travel or assignments.

Reimbursement conditions



1. Travel expenses

- Reimbursements should only be made for expenses directly related to business activities.
- The limits on expense claims in Hong Kong are not set by law; they are determined by company policy.
- Personal expenses should not be included unless explicitly stated in company policy.



2. Work-related expenses

- Assets purchased (e.g., laptops or mobile phones) remain the property of the company.
- Upon resignation or termination, these items must be returned to the company.
- The company may offer a trade-in/purchase option for personal use after two or three years if the equipment is upgraded.
- Reimbursements for these assets are recorded on the company's books.



3. Per diems and taxes

- **Tax treatment:** Both expense claims and per diem allowances are not taxable to employees and do not affect salary calculations.
- **Thresholds:** Amounts below the employer-set threshold are not taxable.
- **VAT:** Hong Kong does not have a Value-Added Tax (VAT).

Summary of key limits

- ◆ **Domestic per diem:** No specific legal amount; determined by company policy.
- ◆ **Work equipment:** Assets must be returned or purchased upon exit.
- ◆ **Taxes:** 0% tax on reimbursements and per diems.

General conditions

All receipts must include the vendor name, address, date, and amount paid. All expenses must be reasonable and justified, and submitted on time.

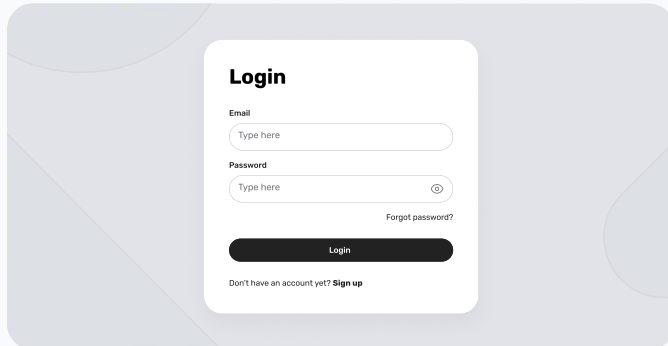
⚠ Documentation requirements

The following documentation is required for each reimbursement request:

- **Receipts or invoices** – Required for significant amounts to support the claim.
- **Asset recording** – High-value items (e.g., laptops and phones) must be registered as company property.
- **Approval** – All claims require approval from the employee's manager.
- **Company policy alignment** – Claims must align with the specific limits and processes outlined in company regulations.

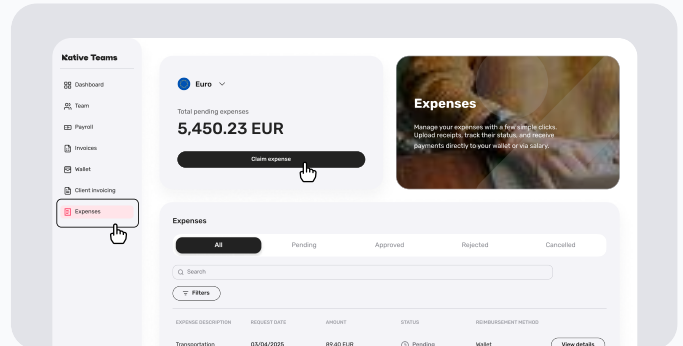
Expense Submission Process

Submitting via **Native Teams** Platform



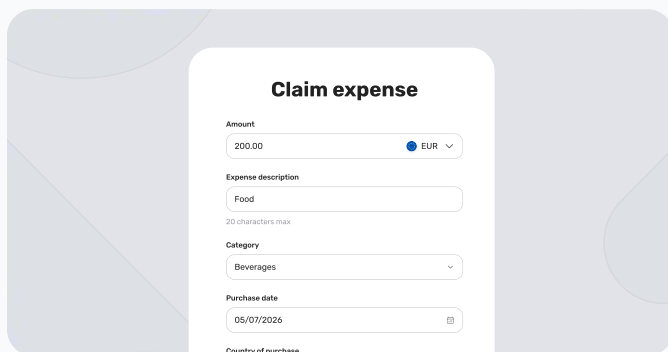
STEP 1

Log in to your Native Teams account.



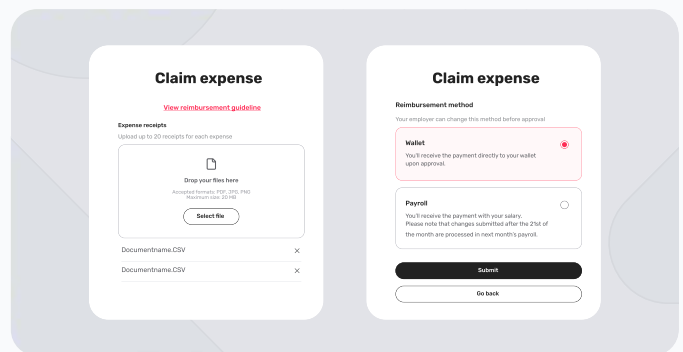
STEP 2

Click on the **Expenses** section on the left side menu and then on the **Claim expense** button.



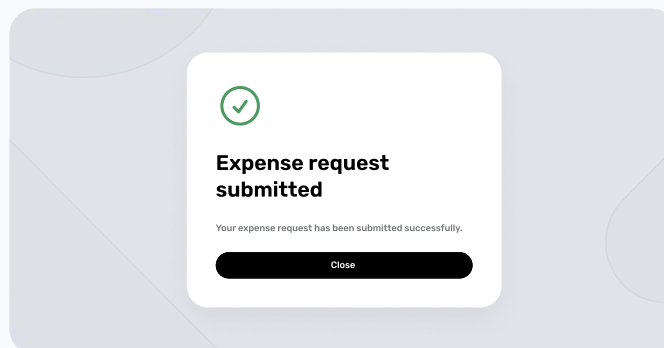
STEP 3

Fill in the required fields for the amount, expense description, category, purchase date, and country of purchase.



STEP 4

Attach a proof and select your reimbursement method: wallet or payroll.



STEP 5

Submit the claim and wait for your employer's approval of the reimbursement.

⚠ **Submission deadlines**

- It is prudent to submit expense claims within the same month or within 15 days of incurring the expense.
- Once approved, payments are generally processed within 7 to 15 days.



Native Teams legal entity - Hong Kong

◆ **Entity name:** Native Teams Limited

◆ **Registration number:** 3155681

◆ **Registered address:** Chatham Road South, Tsim Sha Tsui, Kowloon

Native Teams

For any questions regarding expense reimbursements, please
contact customersuccess@nteam.com