



Benefits Relating to Corporate Events

Tax treatment of benefits given to employees during or related to corporate events such as door gifts, lucky draw prizes and overseas dinner and dance.

Tax Treatment of Benefits Relating to Corporate Events (Summary Table)

Nature		Taxable/ Not taxable
1	Food, door gifts and lucky draw prizes	Not taxable
2	Dinner and Dance held overseas	Generally not taxable. However if the overseas trip includes holiday, the holiday portion is taxable.

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