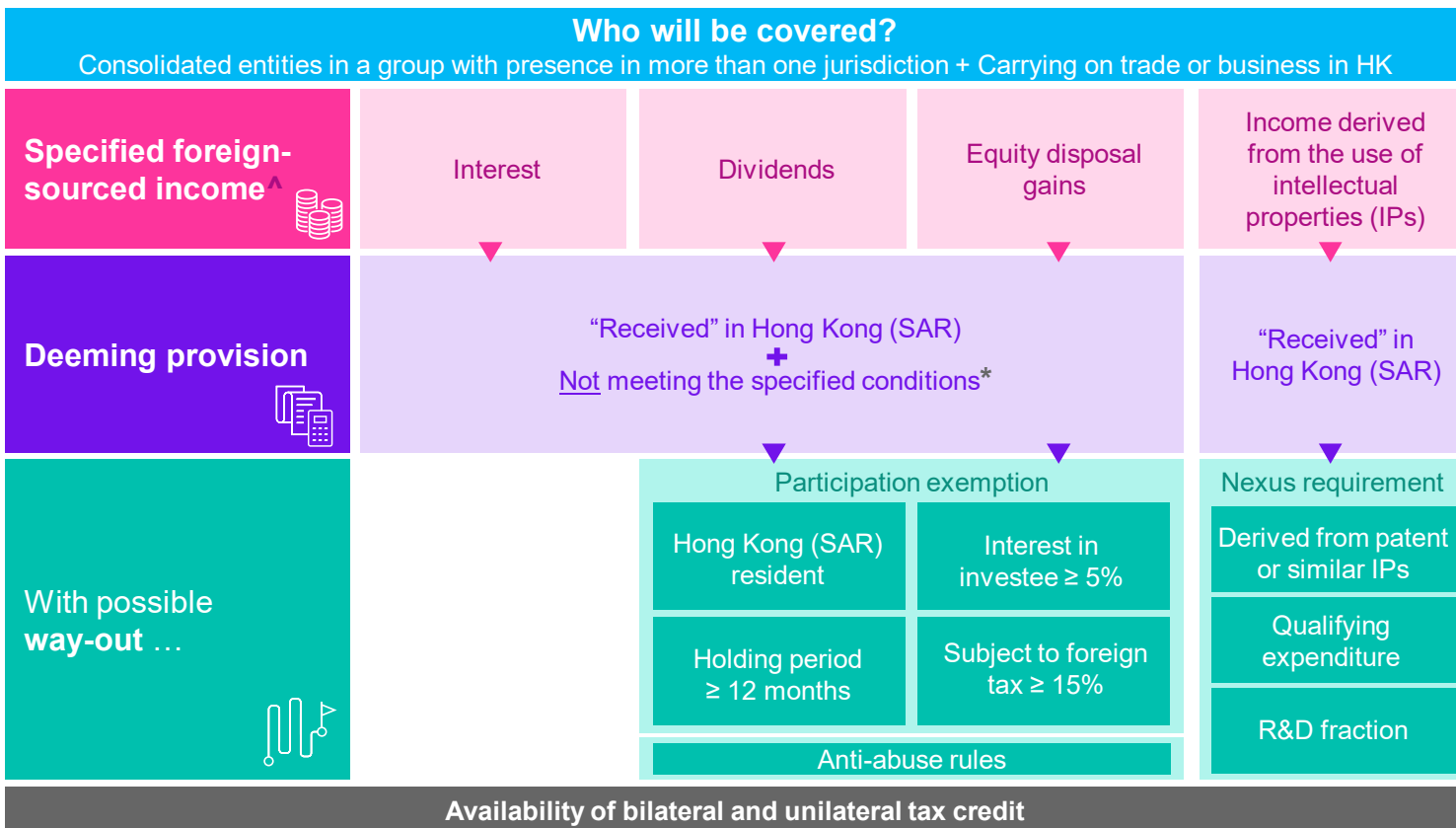


Foreign-sourced Income Exemption (FSIE) Regime



[^] Excludes interest, dividend or equity disposal gain derived by (1) regulated financial entities from a regulated business; or (2) entities eligible for preferential tax regimes in Hong Kong (SAR).
It is expected that non-equity capital gains will be included as specified foreign-sourced income effective from 1 January 2024.

- * Adequate number of qualified employees in Hong Kong (SAR) to carry out specified economic activities
- * Adequate amount of operating expenditures in Hong Kong (SAR) for carrying out specified economic activities
- * Reduced substantial activities test for "pure equity holding entity" (PEHE)
- * Permissible outsourcing of the relevant activities conducted in Hong Kong (SAR)

Questions you may now have?

- Are you covered?
- Do you earn the subject income?
- Do any of the exemptions apply?
- What options are there to minimise the impact?
- How do you manage any risks?

How can we help?

<p>Planning and assessment</p>	<p>Implementation</p>	<p>On-going compliance</p>
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Talk to us!