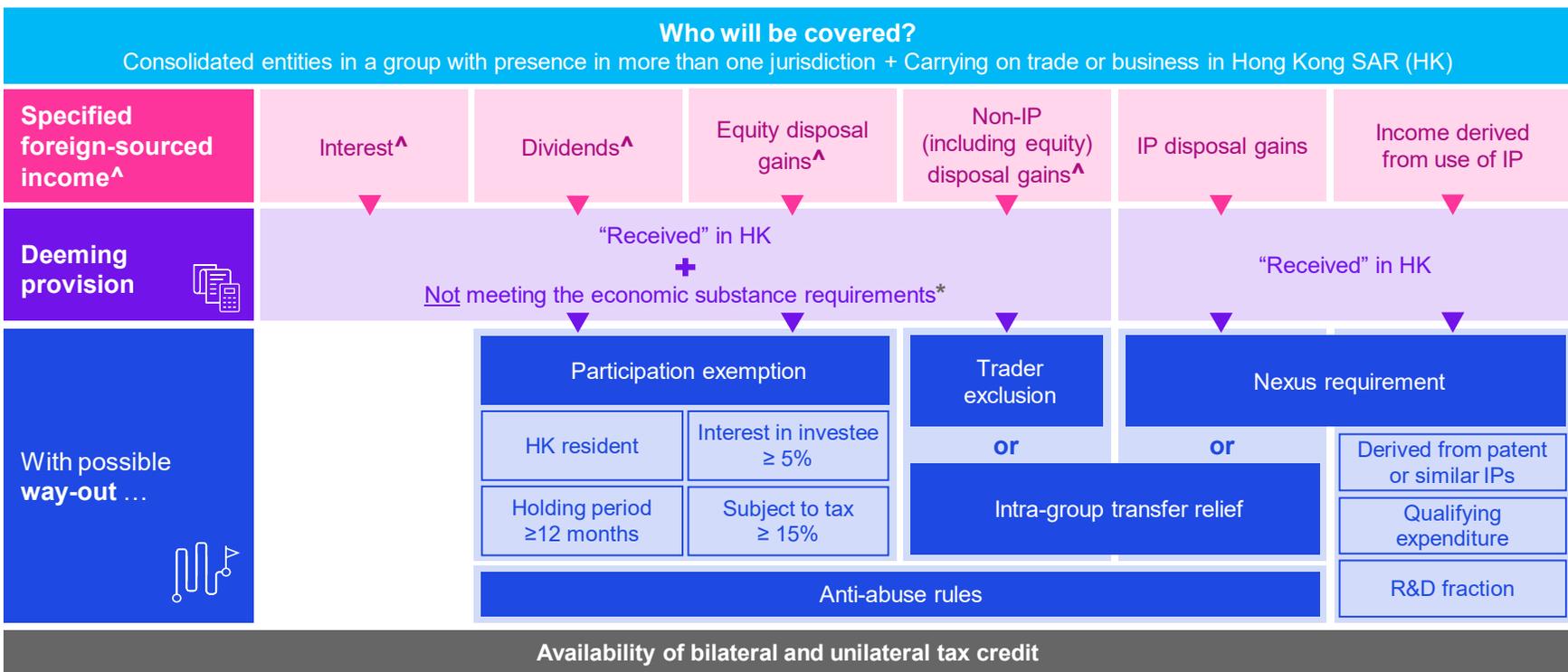


Foreign-sourced Income Exemption (FSIE) Regime



[^] Excludes interest, dividends or non-IP disposal gains derived by
(1) regulated financial entities from a regulated business; or
(2) entities eligible for preferential tax regimes in HK

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

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?

 Planning and assessment	 Implementation	 On-going compliance
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Talk to us!