



# 香港企业 税务服务

# Hong Kong Corporate Tax Services

毕马威中国  
[kpmg.com/cn](http://kpmg.com/cn)

香港的税务政策在近年进行了一连串的改革。当中包括引入两级制利得税率，研发开支的额外税务扣减优惠政策，同时将利得税豁免范围扩大至以私人形式发售的在岸开放式基金公司等。

毕马威的香港税务服务专业团队拥有高水平的专业知识，以高度诚信的态度提供高素质的税务服务，在协助您管理相关的税务风险的同时为您应对税务政策的改变及享受当中的优惠。我们与香港税务局以及全球各地的税务机构联系紧密，对税制、税务机构的作风，以及最新的税务讯息均了如指掌，并承诺将会为客户提供最全面的税务合规和税务咨询建议服务。

In recent years Hong Kong has made a number of significant changes to the tax system. This includes the introduction of transfer pricing rules and documentation requirements, new tax incentives for R&D, the two-tiered profits tax rates regime, and the extension of profits tax exemption to onshore privately offered open-ended fund companies. Professionals at KPMG lead the way in tax technical excellence, quality and integrity, and are well placed to assist you in managing the risks, and enjoying the benefits, of these changes. With our in-depth knowledge of the Hong Kong SAR tax laws and practice, and our extensive experience in international tax work, we stand to offer corporations the best and the most comprehensive tax compliance and advisory services.





# 我们的服务

## How we can help

毕马威的专业团队致力为企业不同范畴的税务服务，由税务合规、转让定价、企业管治等至为企业度身订做的税务咨询服务均一应俱全。



### 税务合规服务

协助企业依例申报税务，解决税务问题。在符合合理的前提下为企业降低税负，并尽可能减少在金钱和管理层时间上的损失。



### 转让定价服务

确保企业能及时发现关联交易中潜在的不合规问题，并有效地避免不合规风险及因逾期关联申报而造成的罚款和调查。



### 企业管治

近年来，国际企业在各国分别缴交的税额及总税额一直备受关注。税务主管需要更详细地向企业高层及各持份者交代其税务事宜。税务机构在评估企业的税务合规风险时，对企业的税务管理及策略也有更严谨的要求。我们的专业团队可协助企业实践税务风险管理，从而优化其内部管理流程，进而完善企业的整体管治框架。

Our tax professionals strive to provide corporations with a spectrum of services that could fit your needs, ranging from general tax compliance, transfer pricing, corporate governance to tax advisory services tailored for businesses.



### General tax compliance

Assist corporations to fulfill statutory required tax compliance obligations, and reduce tax charges within the framework of relevant tax legislations, with an aim to confine the scope of outflow of funds and management time.



### Transfer pricing

Ensure prompt reaction towards potential non-compliance issues on related-party transactions, and effectively avoid risks on unnecessary investigations and fines because of non-compliance or overdue reporting.



### Corporate governance

The amounts of tax that global companies pay in total and in various jurisdictions have captured the spotlight in recent years. Tax leaders are being asked to explain their companies' tax affairs to senior management, boards and other stakeholders. Tax authorities are looking at the quality of companies' tax governance and strategies as they evaluate tax compliance risk. Our professionals are here to support the implementation of tax risk management which will improve the general internal control process, and contribute to the enhancement of overall corporate governance.

## 税务咨询

### 一般税务咨询服务

毕马威的专业团队从多角度协助企业管理税务风险。我们致力并专注为企业部署各种税务筹划以面对不同的商业情况，如建立新业务、处理与税务局的争议、并购后的整合、企业重组、业务拓展、首次公开募股、公开融资等等。我们的税务咨询服务包括但不限于：

- **税务审核和调查**

为企业的税务审计或税务局的调查事项提供专业意见，并确保递交于税务局的财务资料实属准确，并符合法定要求，从而减轻企业负担。

- **企业税务稳健状况检讨**

为企业把关，于内部控制及税务业务范畴上，检测潜在漏洞及识别不合规问题，并就风险管理提供相关建议，避免企业需要承受因逾期报备而引起的不必要处分，尽可能降低外在风险。

就风险、回报及公司治理等方面为企业专门订制策略，协助企业进行机会管理，并提高税务效益。

- **融资和并购筹划税务建议**

就融资及并购筹划项目提供潜在的税务影响分析及风险控制建议，从而促进企业规划。

### 订制税务咨询服务

就商业决策所引致的潜在税务责任，向企业提供专业的税务意见和分析，从而优化企业规划，当中包括架构重组、设立岸公司、进行融资项目等。并为企业及时更新跨行业的最新趋势和发展路向，完善企业战略定案，致力为企业实现最理想的业务和营运模式，并达到风险管理。

- **飞机租赁税务安排**

协助企业计划进行飞机租赁的相关活动，并获得相联的税务优惠。

- **研发活动税务服务**

确保企业全面了解税务局近期就研发活动所推动的税务政策，并协助合资格企业获得相关优惠。

- **开放式基金公司的税务豁免**

协助资产管理企业获得开放式基金公司的利得税豁免，并释除企业就相关政策范围和申请条件等之疑虑。



## Tax advisory

### General tax advisory services

KPMG professionals help corporates manage tax risks from different perspectives. We are dedicated to enabling the success of your tax future and passionate about helping you find comprehensive approach in typical business events, such as setting up a new business, handling challenges from the IRD, post-acquisition integration and restructuring, expansion, IPOs and public financing etc. Our general tax advisory services include but are not limited to:

- **Tax audit and investigation**

Advise on tax audit or investigations launched by the IRD, ensure accuracy of the financial information submitted and compliance with statutory requirements when coping with queries from the IRD.

- **Tax 'health-check' review**

Locate limitations in internal controls, identify potential non-compliance issues and provide advice as to risk management to avoid unnecessary penalties due to overdue reporting and minimize future risk exposure.

Aid corporations in opportunity management to improve overall tax efficiency by providing tailored advice on risk-governance and balance between risk and return.

- **Merger and acquisition planning**

Facilitate corporate planning by providing comprehensive advice as to the potential tax implications and risk control of merger and acquisition projects.

### Specialized tax advisory services

Provide corporations with tax advice and latest updates on the trends and developments across industries to enable the formation of a complete picture of all issues and formulation of relevant corporate strategies to achieve business, tax objectives and risk management.

- **Aircraft leasing arrangements**

Assist corporations in the concessionary tax regime for aircraft leasing arrangements and obtain relevant tax benefits available to them.

- **Research and development tax practice**

Ensure thorough corporate understanding towards the recent enhanced R&D tax incentives and assist qualified corporations in accessing further tax reduction arising from monetary expenditure incurred.

- **Tax exemption for open-ended fund companies**

Assist corporations in the asset management industry in accessing tax exemption tailored for specific open-ended fund companies.





专业赋能  
税道渠成



# 联系我们

# Contact us

## 香港

## Hong Kong



### 伍耀辉 Curtis Ng

香港税务服务主管合伙人  
毕马威中国

Regional Tax Partner-in-Charge, Hong Kong  
KPMG China  
+852 2143 8709  
curtis.ng@kpmg.com



### 谭培立 John Timpany

企业税务咨询服务  
毕马威中国

Corporate Tax Advisory  
KPMG China  
+852 2143 8790  
john.timpany@kpmg.com



### 梁爱丽 Alice Leung

企业税务咨询服务  
毕马威中国

Corporate Tax Advisory  
KPMG China  
+852 2143 8711  
alice.leung@kpmg.com



### 包迪云 Darren Bowdern

财务咨询及企业并购税务服务  
毕马威中国

Deal Advisory, M&A Tax  
KPMG China  
+852 2826 7166  
darren.bowdern@kpmg.com



### 许昭淳 Daniel Hui

中国税务  
毕马威中国

China Tax  
KPMG China  
+852 2685 7815  
daniel.hui@kpmg.com



### 杨嘉燕 Karmen Yeung

全球转让定价服务  
毕马威中国

Global Transfer Pricing Services  
KPMG China  
+852 2143 8818  
karmen.yeung@kpmg.com



### 王磊 Lachlan Wolfers

间接税  
毕马威中国

Indirect Tax  
KPMG China  
+852 2685 7791  
lachlan.wolfers@kpmg.com



### 陈伟德 Wade Wagatsuma

美国企业税务服务  
毕马威中国

US Corporate Tax  
KPMG China  
+852 2685 7806  
wade.wagatsuma@kpmg.com

[kpmg.com/cn/socialmedia](https://kpmg.com/cn/socialmedia)



如需获取毕马威中国各办公室信息，请扫描二维码或登陆我们的网站：

<https://home.kpmg.com/cn/en/home/about/offices.html>

For a list of KPMG China offices, please scan the QR code or visit our website:

<https://home.kpmg.com/cn/en/home/about/offices.html>.

本刊物所载资料仅供一般参考用，并非针对任何个人或团体的个别情况而提供。虽然本所已致力提供准确和及时的数据，但本所不能保证这些数据在阁下收取本刊物时或日后仍然准确。任何人士不应在没有详细考虑相关的情况及获取适当的专业意见下依据本刊物所载资料行事。

© 2019 毕马威企业咨询(中国)有限公司 — 中国外商独资企业，是与瑞士实体 — 毕马威国际合作组织(“毕马威国际”)相关联的独立成员所网络中的成员。版权所有，不得转载。在中国印刷。

毕马威的名称和标识均属于毕马威国际的商标或注册商标。

二零一九年七月印刷

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

© 2019 KPMG Advisory (China) Limited, a wholly foreign owned enterprise in China and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. All rights reserved. Printed in China.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

Publication date: July 2019