



cutting through complexity

TAX
税务

US Corporate Tax

美国企业税务服务

kpmg.com/cn





Who we are

KPMG China's US Corporate Tax Services is based in Hong Kong. We provide an array of US tax planning and compliance services to help multinational clients face the challenges of doing business in the US and to achieve tax efficiency in their US inbound and outbound operations on transactions involving the US.

简介

毕马威中国的美国企业税务服务组（美国税务组）设于香港办事处。美国税务组提供一系列税务策划和合规服务，协助跨国企业应对在美国营商的挑战，和筹划涉及美国的交易运作以达致税务效益。



Why choose us

Big picture perspective

With both an international perspective and locally based personnel, we provide practical, real-time US tax advice to help clients establish new ventures, structure cross-border transactions, and maintain compliance with US tax rules while keeping in perspective the overall potential impact on the global organisation.

Building long-term value

We can assist with tax planning at any stage of your company's life cycle – whether you are setting up a distribution network, establishing new operations in the US through subsidiary companies, joint ventures or contractual arrangements, restructuring current operations or seeking tax-efficient exits from the US market.

Establishing a competitive advantage

We combine our international perspective with local knowledge to help clients capture the benefits of a merger, acquisition, joint venture, restructuring or other strategic transaction. From due diligence and the deal structure itself to post-transaction integration and disposition of unwanted assets, we help identify tax efficiencies that can impact the bottom line.

Collaboration and insight

We collaborate with the global network of KPMG professionals from our audit, tax and advisory disciplines — transfer pricing, mergers and acquisitions, tax controversy, business restructuring, internal audit, among others — to provide coordinated expert advice.



我们的优势

广阔视野

我们的专业团队具备国际视野，在不同范畴为客户即时提供务实的美国税务建议，协助他们建立新公司、筹划跨境交易和遵循美国税务规则之余，亦会同时着眼于集团全球的整体影响。

建立长远价值

在客户的任何发展阶段，不论是建立分销网络、通过子公司、合资公司或合同安排在美国营运新业务、收缩现有业务运作或寻求以具有税务效益的方式退出美国市场，美国税务组都可提供税务策划方面的协助。

建立竞争优势

我们以国际视野与地方经验，协助客户在并购、合资、重组或其他策略性交易取得良好成效。由尽职调查、交易结构以至交易后整合和处置不必要的资产，我们都能够协助客户制定具税务效益的方案，从而改善税后盈利。

协作与洞察力

我们与世界各地来自不同范畴的毕马威专业人员合作——包括转让定价、并购、税务争议、业务重组和内部审计等——向客户提供一站式全面的专业意见。



Services we offer

The following are just a few examples of the types of services we offer:

- **Tax compliance services:** preparation of US tax returns
- **Tax provision services:** assist with the preparation of the income tax provisions where appropriate
- **Transaction services:** tax due diligence, structuring, and post-transaction integration
- **Inbound investment into the US:** tax-efficient structuring of a non-US organisation's investment into the US, including analysis of issues such as US permanent establishment, ECI, withholding taxes, inbound financing, FIRPTA, branch profits, and earnings stripping
- **Outbound investment from the US to China:** planning regarding anti-deferral (CFC, PFIC), and utilisation of foreign tax credits
- **Private equity and alternative investments:** tax-efficient structuring of acquisition, refinance/partial exit and exit structuring
- **Foreign Account Tax Compliance Act (FATCA)**

我们的服务范围

我们提供全面的税务服务, 其中包括:

- 税务合规服务: 制备美国报税表
- 税务拨备服务: 在适当时就所得税拨备的工作提供协助
- 交易服务: 税务尽职调查、制定结构和交易后整合
- 投资美国: 为准备在美投资的非美国机构建立具有税务效益的结构, 包括就美国常设机构、实际关联收入 (ECI)、预提税、在美融资、《不动产外国投资税法》(FIRPTA)、分支机构利润和收益剥离等事宜进行相关分析
- 美国在华投资: 与反递延 (受控外国公司 (CFC) 及被动外国投资公司 (PFIC)) 和外国税收抵免相关的筹划
- 私募股权和另类投资: 为收购专案、再融资 / 局部退出和全面退出方案制定具有税务效益的结构
- 《海外帐户纳税法案》(FATCA)



Our US Tax team

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Notes 笔记



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Publication number: HK-TAX11-0003

Publication date: September 2011

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刊物编号：HK-TAX11-0003

二零一一年九月印刷

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