

税务研究之粤港澳大湾区系列 投资粤港澳大湾区之税务攻略



粤港澳大湾区包括中国广东省的 9 个城市（广州、深圳、珠海、佛山、中山、东莞、肇庆、江门、惠州）以及香港和澳门 2 个特别行政区。截至 2019 年，粤港澳大湾区在面积、人口、发明专利公开量等指标上已经位列全球湾区前茅，大湾区在持续政策利好的推动下，未来将逐渐建设成为世界级的城市群和大都市圈¹。

2017 年，在国家主席习近平的见证下，国家发展和改革委员会与粤港澳三地政府在香港共同签署《深化粤港澳合作——推进大湾区建设框架协议》，为粤港澳大湾区建设订下合作目标和原则，亦确立合作的重点领域。

在短短 4 年多的时间，经过政府、行业、企业、社会各方的联动合作，以及多项鼓励政策的推动下，粤港澳大湾区目前在面积、人口、GDP 以及增速、货物和旅客运输量等方面，均位列全球湾区前茅，未来粤港澳大湾区预期将成为世界上最大体量的湾区和大都市圈。

大湾区核心城市未来发展重点

对于有兴趣或已投资于粤港澳大湾区的中国内地、港澳以及海外跨国集团企业，大湾区在金融、高新科技、制造、贸易、专业服务、交通运输以及旅游休闲等多个行业拥有明显优势，亦是投资中国内地以及联结国际市场

的绝佳区域之一。以港澳地区为例，无论是中国企业走出去或者是外国企业投进来，香港作为国际大都会，具备便利的营商环境、完善的金融体系和信息技术建设，并拥有高端人才和国际化专业服务，为中外企业建立连接平台，毗邻的澳门在面向葡语系国家方面则具有独特的优势。



信息来源：《粤港澳大湾区发展规划纲要》、[香港政制及内地事务局粤港澳大湾区发展网页](#)

吸引中外企业的投资机会

粤港澳大湾区无疑是中国未来经济发展的重要引擎，不少公司对粤港澳大湾区连接中国内地和国际市场的商业机会非常关注和感兴趣，并且已经或准备把握商业机会的同时积极筹划和享受粤港澳大湾区的优惠政策，例如利用前海或横琴的优惠政策于“香港+前海”或“澳门+横琴”营运模式、善用三地的人力资源和粤港澳大湾区个人所得税补贴优惠、利用香港和澳门连接国内和国际市场并优化集团的整体税负、享受地方政府的招商政策等等。

在“一国两制三税区”的背景下，税制差异和协调必然是企业投资粤港澳大湾区的过程中所关注的重点之一。

由于中国内地和港澳税制不同，投资粤港澳大湾区并没有简单和单一的税务规划方案，对于已经投资粤港澳大湾区或者即将投资的企业而言，了解其中涉及的税务和商业关键考虑事项是财税管理中不可缺少的任务。

根据我们的观察和经验，企业在筹划和实施过程中常见的问题，一般情况下会主要围绕投资设立、融资安排、税务优惠和日常运营管理等。



探索投资粤港澳大湾区的税务攻略

我们建议企业可以先从投资设立、融资安排、供应链和日常运营管理三大领域着手，例如：为何选择在大湾区投资和运营？相比亚太其他地区，大湾区的吸引力和投资环境如何？企业是否能够及时了解大湾区三地税收法规的最新变化、税务征管趋势以及国际税务发展趋势（例如：最新的税基侵蚀和利润转移项目 2.0 版本）并考虑相关的具体影响？

根据下列思考框架为基础，将有助企业管理层从税务和商业角度考虑投资大湾区的关键事项，针对企业发展的重点加以梳理并提出问题和寻求解决方案，从而作出合适的税务战略和具体实操决策。

投资设立

- ✓ 在大湾区投资的行业和运营安排（例如：商业模式和供应链管理）的主要考虑因素是什么？企业的投资计划是否与大湾区在《粤港澳大湾区发展规划纲要》和“十四五”规划中的政策定位相契合？
- ✓ 选择具体投资地点时（如：四个核心城市²，或大湾区内的自贸区、开发区、高新区等）需要考虑哪些因素？不同投资区域的商业运营成本和供应链管理有何不同，以及是否匹配公司的投资计划？
- ✓ 选择以怎样的法律形式在大湾区投资（例如：设立代表处、分公司、子公司或合伙企业）？不同法律形式会带来怎样的商业和税务影响？
- ✓ 在搭建投资架构时，会否考虑设立离岸控股公司或在大湾区设立中国控股公司？设立控股公司的目的和备选地点是什么？若已设立离岸控股公司，需要考虑将公司迁往香港为未来经营做准备吗？
- ✓ 未来从大湾区投资中取得的股息所得将承担怎样的预提所得税成本？股息所得是否能够享受大湾区三地间双边税收安排³下的税收优惠？具体而言，有关企业是否构成中国内地、香港或澳门税法下的税收居民？有关企业是否符合受益所有人条件和实操要求？除此以外，股息分配涉及跨境支付的，需要满足哪些外汇管理的具体要求以及程序，是否能够适用便利性的政策和措施？
- ✓ 未来退出大湾区投资时，可选择哪些退出方式，以及将承担怎样的税务成本？退出投资所取得的收益是否能够享受大湾区三地间双边税收安排下的税收优惠？如果涉及间接转让中国内地企业股权的，是否会导致中国内地税务合规义务？

融资安排

- ✓ 如何安排有利于在大湾区未来投资和运营的融资架构？
- ✓ 从商业和税务角度考虑，如何安排融资方式（例如：股东直接投资、境外股东或关联方贷款、集团担保下的境外或境内银行贷款）？不同融资方式下将承担怎样的税务成本？利息所得如何能够享受大湾区三地间双边税收安排下的税收优惠？是否可能在香港对利息所得申报离岸豁免以及是否会因此产生潜在风险？中国内地企业支付利息费用存在怎样的增值税进项抵扣问题？
- ✓ 融资成本是否能够税前扣除？关联借款或担保交易定价是否合理？
- ✓ 如何管理在大湾区内涉及中国内地、香港和澳门的跨境资金？在大湾区内对于外汇管理是否有特定的限制要求或便利性政策和措施？
- ✓ 会否考虑在**香港设立集团内部财资中心**？在香港设立财资中心有哪些商业上的优势以及能够享受哪些税务优惠？

供应链和日常运营管理

- ✓ 针对特定的职能分工（例如：采购、制造、销售、研发和内部管理等），如何管理在大湾区的商业模式以及供应链整体的税务成本？如何协调分别针对中国内地市场和国际市场的供应链安排？
- ✓ 在中国内地、香港和澳门的经营活动可能适用哪些重要的税种（例如：企业所得税⁴/预提所得税、增值税、关税等）？企业是否适用相关的税务优惠？
- ✓ 在大湾区任职工作的高管人员需承担的个人所得税税负，以及有哪些可能适用的税务优惠？企业高管人员是否符合资格享受大湾区个人所得税补贴优惠？企业如何协助高管人员满足大湾区个人所得税补贴的税务合规要求？
- ✓ 企业是否合格享受大湾区地方政府提供的财政补贴？不同地方政府对公司申请享受财政补贴有何具体要求，需要履行怎样的程序？
- ✓ 除货物买卖关联交易外，企业出于商业考量是否需要安排和管理其他关联交易（例如：集团内部的服务提供、无形资产许可等交易）？就大湾区内以及涉及大湾区外的关联交易，企业需要如何满足转让定价合规要求并管理相关风险？
- ✓ 如何管理大湾区内的海关合规风险，以及协调管理海关与转让定价的合规要求？
- ✓ 如何管理香港或澳门企业在中国内地潜在的常设机构风险？
- ✓ 就运营过程中涉及的集团内部重组（包括在中国内地进行的重组交易或者相关的境外重组交易），企业如何管理中国内地、香港和澳门的企业所得税、印花税等合规要求？企业是否合格享受有关的税负递延或免税待遇？
- ✓ 企业的税务合规和日常管理方式是否能够满足大湾区当地税务机关的要求，并且拥有具备大湾区三地税务经验的专业人员负责税务管理？会否考虑采用数字化工具协助进行税务管理？

✓ 如何处理中国内地、香港和澳门的日常税务合规工作，以及如何应对当地的税务稽查？

德勤中国将持续关注粤港澳大湾区的政策发展、分享观点与实践观察，协助企业合理规划在粤港澳大湾区的发展。同时为粤港澳大湾区优惠政策的实施及各产业的发展提供专业助力，敬请关注德勤中国的微信、Facebook 以及官网的最新信息。

注释：

1 中国国际贸易促进委员会网站数据

2 具体指香港、澳门、深圳以及广州

3 具体指《内地和香港特别行政区关于对所得避免双重征税和防止偷漏税的安排》、《内地和澳门特别行政区关于对所得避免双重征税和防止偷漏税的安排》、《香港特别行政区和澳门特别行政区关于对所得消除双重征税和防止逃避税的安排》

4 在中国内地指企业所得税，在香港指利得税，在澳门指所得补充税

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本文由德勤中国为本行中国大陆及香港之客户及员工编制，内容只供一般参考之用。我们建议读者就有关资料作出行动前咨询税务顾问的专业意见。

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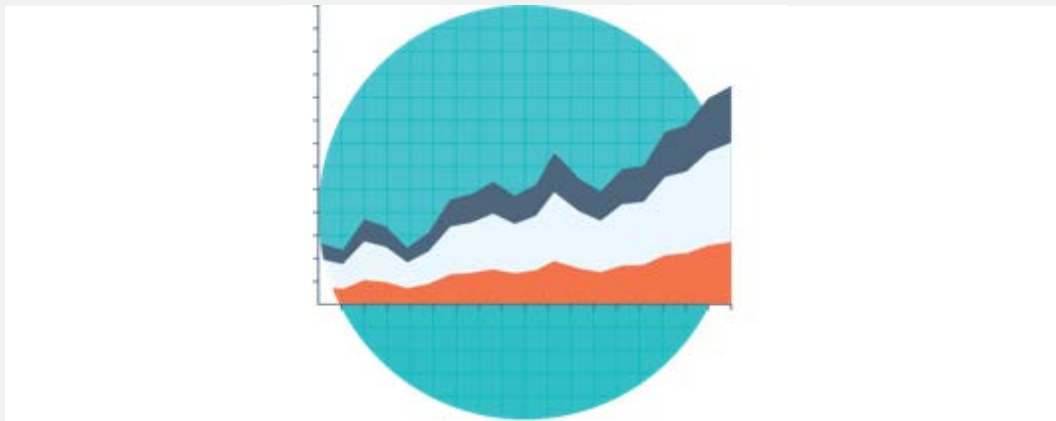
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Tax Strategies: Investing in the Guangdong-Hong Kong-Macao Greater Bay Area



In 2017, witnessed by President Xi Jinping, China’s National Development and Reform Commission, the People's Government of Guangdong Province, the Government of the Hong Kong Special Administrative Region, and the Government of the Macao Special Administrative Region signed the Framework Agreement on Deepening Guangdong-Hong Kong-Macao Cooperation in the Development of the Greater Bay Area (“the GBA”), which sets out the goals and principles, and key areas, of cooperative development of the GBA.

In the little more than four years since, thanks to the efforts of governments, industry players, enterprises, and society, and supported by encouraging policies, the GBA now ranks among the world’s top bay areas in size, population, GDP growth, and cargo and passenger traffic, and is expected to become the largest bay area and metropolitan region globally.

Development priorities for core cities of the GBA

For multinationals with investments or expansion plans in the GBA, the region offers clear advantages in industries such as finance, technology, manufacturing, trade, professional services, transportation, and tourism & leisure. It is one of the most suitable places for investing into the Chinese Mainland and connecting with international markets. For example, Hong Kong, as an international metropolis, has been a platform for communication and cooperation between Chinese and foreign enterprises in outbound and inbound investments, with its convenient business environment, sound financial system and information technology infrastructure, high-end talent and international professional services. Hong Kong's neighbor Macao has unique advantages when dealing with Portuguese speaking countries.

Hong Kong	Macao	Shenzhen	Guangzhou
To consolidate and enhance its status as an international financial, transportation, and trade center and international aviation hub; strengthen its position as a global offshore renminbi (RMB) business hub and its role as an international asset management center and a risk management center; promote the development of high-end and high value-added financial, commercial and trading, logistics and professional services, etc.; make great efforts to develop the innovation and technology industries; nurture emerging industries; establish itself as the center for international legal and dispute resolution services in the Asia-Pacific region; and develop into an international metropolis with enhanced competitiveness.	Supported by the pillar industries in Macao, the city aims to develop into a world-class tourism and leisure center and a commerce and trade cooperation service platform between China and Lusophone countries, promote an appropriate level of diversified economic development, and develop into a base for exchange and cooperation where Chinese culture is the mainstream and diverse cultures coexist.	As an important base for high-tech research, development, and manufacturing in China, Shenzhen will leverage its leading role as a special economic zone, national economic core city and a national innovation city, expedite its transformation into a modern and international city, and strive to become a capital of innovation and creativity with global influence.	As the capital of Guangdong Province, Guangzhou will fully leverage its leading function as a national core city and an integrated gateway city; comprehensively strengthen its functions as an international commerce and industry center and integrated transport hub; enhance its status as a technological, educational, and cultural powerhouse; and develop into a global metropolis.

Investment opportunities attracting Chinese and foreign enterprises

The GBA will be a vital engine of China's economic development. Many companies have shown a keen interest in business opportunities in the GBA that connect the Chinese Mainland and international markets, and formulated plans to leverage preferential policies, such as those in Qianhai or Hengqin under the "Hong Kong + Qianhai" or "Macao + Hengqin" models, utilize the intellectual capital of the three regions and personal income tax subsidies in the GBA, link domestic and international markets through Hong Kong and Macao to optimize their overall tax burden, and benefit from local governments' preferential investment policies.

In the context of "one country, two systems, and three tax jurisdictions", reconciling differences in tax systems is one of the priorities for enterprises investing and doing business in the GBA.

Due to differences in the tax systems of the Chinese Mainland, Hong Kong, and Macao, there is no simple or universal tax planning solution for enterprises investing in the GBA. Therefore, it is essential for those that have investments in or plans to expand into GBA markets to understand the critical considerations in financial and tax management.

Based on our observations and experience, common issues encountered by enterprises in the planning and implementation stage usually revolve around choice of structure, sources of fund, supply chain management, and daily operations.



Tax strategies for investing in the GBA

We suggest starting with decisions on investment structure, financing, supply chain management, and daily operations. Questions to ask include: Why choose to invest and operate in the GBA? What are the characteristics of the GBA that are attractive to your company? How does the investment environment in the GBA compare to those of other Asia Pacific regions? Are you able to stay up-to-date with the latest

changes in tax regulations in the three regions of the GBA and international tax trends (such as BEPS 2.0) and consider their specific implications?

Asking the following questions in the checklists helps enterprise management address key issues around investment in the GBA from tax and business perspectives, and identify problems and seek solutions that target their priorities so they can develop proper tax strategies and operational decisions.

Investment structure

- ✓ What are the industry and operational arrangement considerations (e.g. business model and supply chain management) for your investment in the GBA? Does your investment plan fit the positioning of the GBA in the *Outline Development Plan for the Guangdong-Hong Kong-Macao Greater Bay Area* and the 14th Five-Year Plan?
- ✓ What are the factors you would consider when choosing a specific investment area in the GBA (e.g. its four core cities¹ or free trade, development, or high-tech zones)? What are the differences in business operation costs and supply chain management between these different investment areas, and do they match your company's investment plans?
- ✓ What kind of legal entity would your company choose for its investment in the GBA (e.g., establishing a representative office, branch, subsidiary or partnership)? What are the business and tax implications of these different legal forms?
- ✓ When designing your investment structure, are you thinking of establishing an offshore holding company or a Chinese holding company? What is the purpose of setting up these holding companies? Any alternative potential locations? If an offshore holding company is already established, should it relocate to Hong Kong for its future operation?
- ✓ What kind of withholding tax would your company bear on future dividend repatriations from your investment in the GBA? Will dividend income be eligible for tax incentives under bilateral taxation arrangements²? Specifically, are you concerned about being a tax resident under the tax laws of the Chinese Mainland, Hong Kong or Macao? Does your company meet the business substance requirements and conditions of the beneficial owner? In addition, what specific foreign exchange management requirements and procedures need to be undertaken if dividend distribution involves cross-boundary payments? Are the facilitation policies and measures applicable?
- ✓ What are the possible options for your company to exit your investment in the GBA, and what would be the tax costs? Are the proceeds from the investment exit eligible for tax incentives under the bilateral taxation arrangements? If an indirect transfer of equity interests in the Chinese Mainland enterprise is involved, will this result in domestic tax compliance obligations?

Financing

- ✓ What is your company's plan to arrange a financing structure conducive to future investments and operations in the GBA?
- ✓ From the business and tax perspectives, what is your preferred ways of financing (e.g. direct investment by shareholders, loans from overseas shareholders or related parties, or loans from overseas or domestic banks secured by a group company)? What are the tax costs under different ways of financing? How can interest income become eligible for tax incentives under bilateral taxation arrangement? Is it possible to claim an offshore exemption for interest income in Hong Kong? Are there any potential risks arising therefrom? What are the VAT input deduction issues for interest expenses paid by a Chinese Mainland enterprise?
- ✓ Are your financing costs eligible for tax deduction? Is the pricing of related party loans or secured transactions reasonable?
- ✓ How do you manage cross-boundary funds involving the Chinese Mainland, Hong Kong, and Macao? Are there any specific restrictions or facilitation policies and measures for foreign exchange management in the GBA?
- ✓ Would you consider setting up the group's treasury center in Hong Kong? What are the business advantages and tax benefits to doing so?

Supply chain management and daily operations

- ✓ How do you manage your business model in the GBA and overall supply chain tax costs of specific functions (e.g. procurement, manufacturing, sales, R&D, and internal management)? How do you coordinate supply chain arrangements between Chinese Mainland and overseas markets?
- ✓ What are the main taxes applicable to your operations in the Chinese Mainland, Hong Kong and Macao (e.g., corporate income tax³ and withholding tax, VAT, customs duties)? Is the company eligible for tax incentives?
- ✓ What is the individual income tax liability for senior management working in the GBA and what tax incentives might apply? Are your senior management eligible for any individual income tax incentives of the GBA? How can you assist your senior management in meeting the tax compliance requirements for individual income tax subsidies?
- ✓ Is your company eligible for financial subsidies provided by local governments in the GBA? What are the specific requirements of different local governments for companies to apply for financial subsidies? What procedures should companies follow?

- ✓ Apart from related party transactions for the sale and purchase of goods, do you need to arrange and manage other related party transactions out of business considerations (e.g. intra-group transactions for the provision of services or licensing of intangible assets)? How do you satisfy transfer pricing compliance requirements and manage risks around related party transactions inside and outside the GBA?
- ✓ How do you manage customs compliance risks within the GBA and coordinate the management of customs and transfer pricing compliance requirements?
- ✓ How do you address potential permanent establishment risk for Hong Kong or Macao companies in the Chinese Mainland?
- ✓ How do you manage compliance requirements such as corporate income tax and stamp duty in the Chinese Mainland, Hong Kong, and Macao regarding intra-group restructuring involved in your operations (including restructuring transactions in the Chinese Mainland or related offshore restructuring transactions)? Is the company eligible for tax deferral or exemptions?
- ✓ Is your company's approach to tax compliance and day-to-day management able to meet the requirements of local tax authorities in the GBA? Do you have professionals with tax experience in the three tax jurisdictions across GBA to handle the company's tax management? Does your company consider adopting digital tools/assets to assist in tax management?
- ✓ How do you manage day-to-day tax compliance in the Chinese Mainland, Hong Kong, and Macao, and respond to local tax audits?

Notes:

1 Hong Kong, Macao, Shenzhen, and Guangzhou.

2 Arrangement between the Chinese Mainland and the HKSAR for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income; Arrangement between the Chinese Mainland and the Macao SAR on the Avoidance of Double Taxation and Prevention of Evasion of Income Tax; and the Arrangement between the HKSAR and the Macao SAR for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance.

3 Corporate income tax in Mainland China, profits tax in Hong Kong, and complementary tax in Macao.

4 The original was published on [GBA Digest series of perspectives Issue 2](#) in December 2021.

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