

## 税务快讯

### 粤港澳大湾区落实境外人才个税优惠通知发布

为支持粤港澳大湾区建设，吸引境外（含港澳台，下同）高端人才和紧缺人才到大湾区工作，今年3月财政部、国家税务总局公布财税[2019]31号文件《关于粤港澳大湾区个人所得税优惠政策的通知》

（以下简称“31号文”），对在大湾区珠三角九市（即广州、深圳、珠海、佛山、惠州、东莞、中山、江门和肇庆，下同）工作的境外高端人才和紧缺人才给予免税补贴（相关内容请参见[德勤税务快讯](#)）。广东省财政厅、国家税务总局广东省税务局于6月24日发布《关于贯彻落实粤港澳大湾区个人所得税优惠政策的通知》（粤财税[2019]2号文件，以下简称“2号文”），对免税补贴的标准和范围、人才认定的框架范围和原则意见等作出明确。

#### 2号文要点

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  - 在珠三角九市工作，且在此依法纳税；
  - 遵守法律法规、科研伦理和科研诚信
- **附加条件** - 以下两项条件须符合其中之一：
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  - 系国家、省、市重大创新平台的科研团队成员，高等院校、科研机构、医院等相关机构中的科研技术团队成员，在广东省重点发展产业、重点领域就业创业的技术技能骨干和优秀管理人才，以及珠三角九市认定的其他具有特殊专长的紧缺急需人才（即“紧缺人才”）

**机构职责：** 各市科技（外专）部门负责高端人才的认定，人力资源社会保障部门负责紧缺人才的认定，财政部门负责补贴受理、审核和发放，财政部门牵头组织科技（外专）、人力资源社会保障、税务部门开展审核工作。

**后续细则：** 珠三角九市须在7月底前将补贴和人才认定办法报广东省财政厅、科技厅（省外专局）、人力资源和社会保障厅备案后实施。广东省财政厅会同省科技厅（省外专局）、省人力资源和社会保障厅、省税务局指导各市做到人才认定标准和补贴发放工作流程相对统一。

**执行期限：** 2号文于2019年1月1日起执行，试行一年后视情况予以修订。原在珠海横琴新区对港澳居民提供个人所得税税负差额补贴的有关暂行管理办法（即粤财法[2012]93号）自2019年1月1日起废止。

## 德勤观察

总体而言，2号文的发布为粤港澳大湾区境外高端人才和紧缺人才的个人所得税补贴政策的落实提供了更为清晰的指引。

首先，31号文仅指出按内地与香港个人所得税税负差额给予免税补贴，2号文则进一步明确在计算补贴时，香港个人所得税税负统一按香港薪俸税或利得税的单一标准税率15%进行计算，并且对补贴所适用的所得项目作了列举。该规定意味着，对于符合条件的境外人才的相关所得，其中国内地（大陆）的个人所得税实际税率有望降至15%。这一标准的设定亦有利于降低申报人的申请成本，减少审核难度，从而便于实际操作。

其次，2号文也对境外高端人才和紧缺人才的认定条件提供了基本框架，为后续珠三角九市制定当地人才认定标准和补贴发放工作流程提供了依据。值得注意的是，更具体的补贴和人才认定办法将由珠三角九市各自负责制定并在7月底前报备实施。这一作法赋予了各市一定的自主权，

有助于使补贴政策与地方实际需求相吻合，更好地发挥政策的激励效果。

除此以外，围绕补贴政策的具体实施及影响，仍有不少问题有待澄清。例如，境外人员受境外企业派遣来华工作的模式是否适用于此项补贴政策，补贴政策是否仅限于相关境外人才在珠三角九市设立的企业法人

（用人单位）任职受雇的情形，以及对人才所在的行业、职位以及学历等方面是否存在限定条件等等。其中应引起注意的是，港澳台人员在内地（大陆）就业已不再需要办理台港澳人员就业证，此类人员亦无法取得外国人工作许可证（A类），故在高端人才的认定方面可能只得通过广东省“人才优粤卡”或其他境外高层次人才认定等方式进行。预期相关事项将在各地的后续细则中予以明确。因此，建议相关企业及个人对珠三角九市关于此项政策的地方指引和实践进展继续关注，积极考虑是否需要调整有关商业安排，以顺应国家鼓励粤港澳大湾区发展的政策精神，合理合法享受优惠政策。

德勤将继续密切关注粤港澳大湾区的相关个人所得税优惠政策，并提供及时的政策解读。欢迎各企业及个人与我们联系，了解大湾区人才政策及个税补贴的最新动态。

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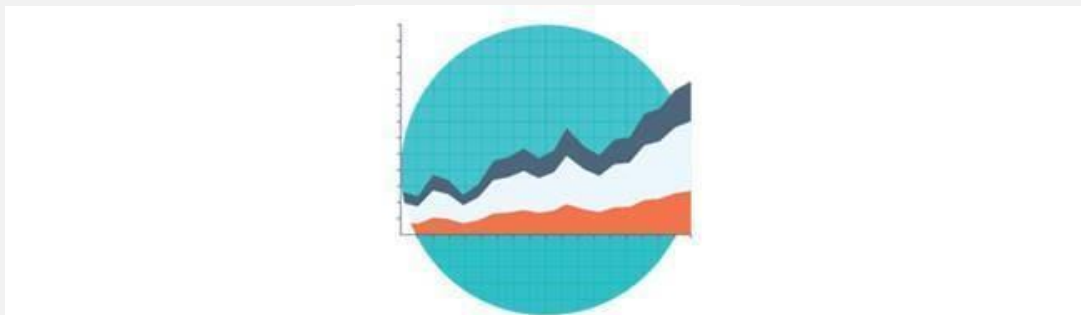
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## Tax Newsflash

# Guangdong province implements IIT subsidies for qualifying individuals in GBA

On 24 June 2019, China's Guangdong Province Department of Finance and the Guangdong Provincial tax authority released guidance (Yue Caishui [2019] No. 2) on the implementation of the preferential individual income tax (IIT) policy for the Guangdong-Hong Kong-Macao Greater Bay Area (GBA) for a one-year trial as from 1 January 2019.

Circular 2 implements the rules set out in a circular issued by China's Ministry of Finance and the State Taxation Administration on 14 March 2019 (Circular 31), under which overseas high-end and urgently-needed personnel (qualified talent) will be granted tax subsidies to come work in one of the nine cities in the GBA (Dongguan, Foshan, Guangzhou, Huizhou, Jiangmen, Shenzhen, Zhaoqing, Zhongshan and Zhuhai) from 2019 through 2023. Overseas qualified talent for these purposes includes individuals from Hong Kong, Macao and Taiwan, foreign individuals, and Chinese individuals with long-term residence permits in other countries.

### Subsidy overview

The municipal governments of the nine cities will offer financial subsidies to qualified talent working in their respective jurisdictions. The subsidy equals the difference between the IIT actually paid by an individual on qualifying taxable income in the nine cities less taxable income multiplied by 15%. Furthermore, the subsidy will be exempt from IIT in Mainland China.

Qualifying income consists of the following three categories of income:

- Comprehensive income from salaries and wages, the provision of independent services, author's remuneration and royalties;
- Income from business operations; and
- Grants awarded to individuals who participate in designated talent programs.

The total subsidy is paid annually by the Department of Finance of the relevant municipality and is based on the aggregate value of the subsidy for each category of qualified income. The costs for subsidies for individuals that derive qualified income from two or more of the nine cities will be borne by the respective cities.

An application for the subsidy may be submitted to the relevant city's Department of Finance by the individual applicant or the employer on behalf of the qualified individual; however, Circular 2 recommends the latter.

## Eligibility

Applicants must be one of the following:

- A permanent resident of Hong Kong or Macao;
- A resident of Hong Kong who entered through the Hong Kong admission scheme for talent, professionals and entrepreneurs;
- A resident of Taiwan;
- A foreign citizen;
- A Chinese citizen who studied abroad and has obtained a long term residence permit in another country; or
- A Chinese citizen living overseas with a long term residency permit in another country.

An applicant is also required to work and be IIT compliant in the nine cities, abide by all laws and scientific research ethics, and act with integrity.

Further, applicants fall into one of the following categories:

- High-end talent recognized by key national, provincial or municipal talent programs, possessing a "Guangdong superior talent" card, holding a category A work permit or an Acknowledgement of High-end Foreign Talent, or other overseas high-end talent recognized at the national, provincial or municipal level; or
- Urgently-needed talent, including members of scientific research and development (R&D) teams of key national, provincial or municipal innovation platforms, members of scientific R&D teams at colleges, research institutions, hospitals or other similar organizations, key technique personnel or outstanding management personnel working in Guangdong province level prioritized industries or areas or other urgently-needed talent with a speciality recognized by the nine cities.

The determination of whether an individual qualifies as high-end talent will be made by the Department of Science and Technology (the Administration of Foreign Experts Affairs) of each of the nine cities, and the determination on urgently-needed talent will be made by the Human Resources and Social Security Department of each of the nine cities.

The nine cities are required to formulate local measures relating to qualification of talent and the procedure for distributing the subsidy by 31 July 2019. The provincial authorities and the Guangdong provincial tax authority will help the nine cities recognize qualified talent and distribute subsidies in a relatively unified manner.

## Comments

It should be noted that a previous subsidy for residents of Hong Kong and Macao who work in the Zhuhai Hengqin New District and Shenzhen Qianhai has been abolished (effective 1 January 2019).

Circular 2 sets out a practical framework for implementing the preferential IIT policy for overseas high-end and urgently-needed workforce talent in the GBA. The subsidy will help

lower the effective IIT rate to a flat rate of 15% on eligible income derived in Mainland China for qualified individuals. Meanwhile, the simple subsidy calculation method will make the assessment process easier and less costly for applicants and relevant governmental departments.

Circular 2 also provides a basic framework for the recognition of talent and will function as a one-year trial basis for the nine cities to stipulate specific talent recognition standards and subsidy distribution procedures. More specific measures must be enacted by each city by 31 July 2019. The local governments will have some discretion in designing and aligning the subsidy policies with local demand, which should enhance the incentive effect of the policies.

However, some issues still need to be addressed. For example, whether the subsidy policy apply to overseas individuals who work in Mainland China under a cross-border secondment arrangement, whether the subsidy will apply only to overseas individuals employed by a company located in one of the nine cities, and whether there be any special requirements relating to positions in certain industries.

Mainland China work permits are not needed for permanent residents of Hong Kong, Macao or Taiwan who work in the mainland, and certain individuals may not be able to obtain category A work permits, so they may have to obtain Guangdong superior talent cards or some other form of talent recognition to qualify for the subsidy.

These outstanding issues are expected to be clarified in the coming implementation regulations of municipality in the GBA.

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