



雇主人力资源全球服务税务快讯 高端人才通行证计划延期

INspire HK 躍動香港

香港特别行政区行政长官在 2022 年施政报告推出高端人才通行证计划（高才通），为期两年，以吸引全球人才来港发展就业。合资格人士会获发有效期两年的签证，在此期间他们可以在香港居住、工作和探索机遇。根据香港特别行政区政府的统计，截止到 2024 年 6 月底，港府收到大约 9 万个高才通申请，其中多于 7 万人已通过高才通签证入境香港。

签证延期要求

首批发出的高才通两年签证即将到期。通常来说，高才通签证的持有人可以在签证过期前的四周内提出延长逗留期限申请。申请的结果取决于申请人是否满足现行的延期条件，即已获得聘用（对于就业资格有进一步要求）或已在香港特区开办或参与任何业务。申请者应准备好回答入境处关于资历和就业情况或业务运营状况的问题。我们建议申请者提早收集相关的证明材料，尤其是相应的雇主信息或公司在港的运营信息。

高才通签证持有人应当仅在持有有效高才通签证时在香港工作或参与业务。如果他们的延期签证申请无法在当前签证过期前完成，他们应该停止在港的工作和业务活动直到获发延期的签证。

如果签证持有人选择不就当前的高才通签证申请延期，他们未来将无法再获得新的高才通签证。这是因为根据现行条例，合资格人士只可申请高才通签证一次。不过他们依然可以申请别的签证来满足未来回港长期工作和居住的需要，包括工作签证（专才）和优秀人才签证（优才）。

重点考虑因素

除了准备就高才通签证申请延期需要的文件（包括相应的雇主信息），在港就业和开办业务需要考虑其他多方面的因素。下面我们罗列了一些个人和雇主需要考虑的关键因素：

- 雇主和雇员的税务义务
- 个人在香港和原居地的税务影响
- 强制性公积金（强积金）和原居地的退休金/社会保险
- 企业经营者需要遵守的税务、会计及其他合规义务

从个人的角度来看，这种潜在的税务复杂局面可能会导致双重征税。我们建议雇主和雇员提早梳理并仔细规划雇佣结构、发薪安排、差旅模式等。

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如有任何疑问，请联系我们的专业人员：

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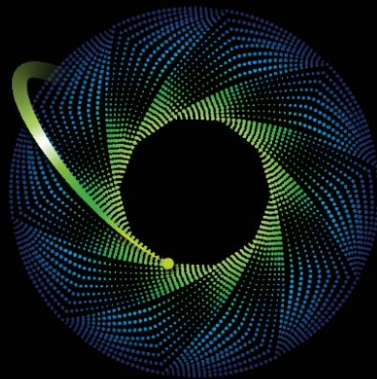
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GES Tax Newsflash Top Talent Pass Scheme renewal

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The Top Talent Pass Scheme (“TTPS”) was initiated by the Chief Executive of HKSAR in his 2022 Policy Address for an initial period of 2 years, aiming to entice talents to pursue their career in Hong Kong. Eligible talents are issued with 2-year visa, permitting them to explore opportunities, work, and reside in Hong Kong. Approximately 90,000 applications were received and more than 70,000 TTPS visa holders have already arrived in Hong Kong as of the end of June 2024 based on the source provided by Government of HKSAR.

Renewal requirement

Close to the end of that 2-year period, in general, TTPS visa holders can apply to extend their stay within 4 weeks prior to visa expiry. The success of a stay extension application depends on whether the eligible talent can meet the prevailing eligibility criteria, including having a secured employment offer (subject to further requirements), or producing proof that they have established or joined in business in Hong Kong etc. TTPS visa holders should be prepared for the enquiries from the Immigration Department to review the qualification and the employment condition or business operation. Collecting relevant supporting documents in advance, including employer sponsored information or proof of business in Hong Kong, is recommended.

Eligible talents should only work or do business in Hong Kong on the basis of a valid TTPS visa. If the renewed visa is not issued by the time the current visa expires, they should only resume work or do business in Hong Kong after the issuance of their renewed visa.

If a TTPS visa holder decides not to renew the existing TTPS visa, in future the TTPS visa holder cannot apply for a visa under TTPS again because this Scheme only permits an eligible talent to apply for it once. If they wish to return to Hong Kong for work or other long term purpose, relevant visa should be applied for and obtained prior to entry to Hong Kong, such as employment visa under General Employment Policy or Admission Scheme for Mainland Talents and Professionals, or Quality Migrant Admission Scheme.

Key considerations

Apart from preparation of the required documents (including employer sponsored information etc) to the Immigration Department for TTPS visa renewal, various aspects should be taken into account when an individual works/ does business in Hong Kong, below are some highlights for individual/employer’s consideration which may be applicable:

- tax obligations for both employers and employees
- individual tax implications in Hong Kong and home countries
- Mandatory Provident Fund (MPF) and home country pension/social securities
- tax and accounting obligations and other compliance requirements of business operators

From an individual perspective, in view of the potential complications on tax which may create potential double taxation, a detailed planning /revisit of employment structure, payroll, travel pattern etc. is recommended.

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