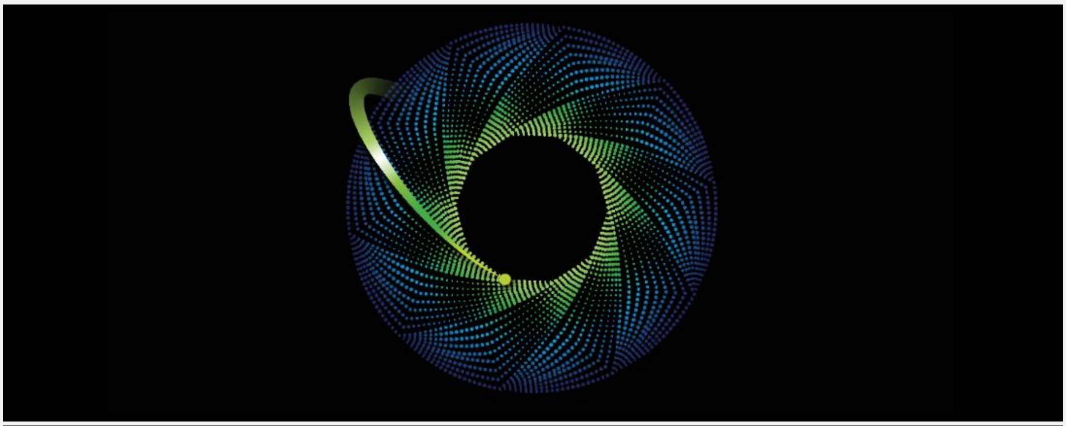

香港税务快讯

香港就支柱二下的合格境内最低补足税 (QDMTT) / 香港最低补足税 (HKMTT) 和全球反侵蚀税基 (GloBE) 规则展开咨询

INspire HK
躍動香港

引言

财经事务及库务局与税务局于 2023 年 12 月 21 日发布了有关实施全球最低税率及香港最低补足税(HKMTT)的咨询文件。文件中说明，财经事务及库务局和税务局确认，香港将实施收入纳入规则(IIR)和低税支付规则(UTPR)，作为境内实施全球反侵蚀税基(GloBE)规则的一部分，并将实施合格境内最低补足税(QDMTT)，在香港称为香港最低补足税(HKMTT)。

您可通过财经事务及库务局网站查阅此份咨询文件全文。在此，我们以问答形式总结了该咨询文件的要点。

咨询文件有多长?

咨询文件长达 72 页。然而，文件的大部分内容都是 GloBE 规则和 QDMTT 的概念。除此之外，咨询文件还阐述了香港可能采取的实施方法，并向持分者提出了一系列问题。

香港将于何时引入 GloBE 规则及 HKMTT?

咨询文件建议香港在 2025 年 1 月 1 日或之后开始的财政年度引入 IIR、UTPR 和 HKMTT。虽然咨询文件中没有就时间表征询意见，但该时间表与其他司法管辖区的时间表并非不一致。

哪些跨国企业集团将被纳入范围?

收入超过 7.5 亿欧元的跨国企业集团将被纳入 GloBE 规则和 HKMTT 的适用范围。7.5 亿欧元的门槛将以欧元而非等值的港元计算。

香港会将 GloBE 规则及 HKMTT 纳入《税务条例》，还是单独的条例?

目前，咨询文件建议将 GloBE 规则及 HKMTT 纳入《税务条例》，并作为利得税处理。咨询文件解释，这种做法是基于现有且已被广泛理解的税收管理机制，将有助于保持确定性。

咨询文件中的问题涉及什么主题?

GloBE 规则为司法管辖区提供了实施 QDMTT 时可采用的多种立法选项。财经事务及库务局和税务局已就这些立法选项提出意见。然而，他们在其他方面则保持沉默。咨询文件征求对拟议方法的反馈及其他意见。回应者可就实施 GloBE 规则和 QDMTT 的所有可选范围提供意见。

除了司法管辖区可选择的立法选项外，GloBE 规则附带的征管指南也存在大量不确定性。由于征管指南的数量繁多且内容繁复，这让 GloBE 规则和 QDMTT 的全球统一征管变得更加复杂。咨询会就这些不明朗因素征询持份者的意见，此举会让财经事务及库务局和税务局有机会厘清这些范畴，并为法律的起草带来更大的确定性，最终对各方都有利。

香港的法例草拟方式是怎样的?

不同的司法管辖区在实施 GloBE 规则和 QDMTT 时采用了不同的方式，一些司法管辖区已有效实施 GloBE 规则和征管指南而未作任何修改，另一些国家则尝试厘清、简化或以其他方式改进 GloBE 规则和征管指南。

香港可能会采取混合方式。一般而言，香港将直接应用 GloBE 规则，该规则的解读方式应确保与在 GloBE 规则和 HKMTT 立法前发布的征管指南保持一致。对于某些条款，香港将采用与 GloBE 规则不同的起草方法，旨在厘清 GloBE 规则和征管指南的原意，并且只会在不影响香港被视为实施 QDMTT 的情况下进行修改。

目前尚未完全清楚未来发布的征管指南将如何纳入《税务条例》。我们预计在某些情况下，可能需要对 GloBE 规则和 HKMTT 进行直接修改。在其他情况下，可能仅需将相关参考更新为最新版本的征管指南。

HKMTT 的主要内容是什么?

一般而言，HKMTT 将遵循征管指南对 QDMTT 的要求。关于允许变更的范围：

本地会计准则 – 香港建议允许跨国企业集团根据本地普遍接受的会计准则进行申报。

基于实质的所得排除 (SBIE) – 香港建议采用符合 GloBE 规则的 SBIE，而不是比 GloBE 规则更宽松的 SBIE。

最低税率 – 香港建议参考 15%的最低税率，而不是采用更高的税率。

合资企业 – 香港建议直接向合资企业征收补足税，而不是向拥有合资企业的成员实体征收补足税。此举是为了确定 HKMTT 能适用 QDMTT 安全港，而不使用关闭规则(Switch-off rule)。

关闭规则 – 在关闭规则下，香港可以采取措施，使其对某些行业更具吸引力。例如，假如香港选择不直接向投资实体收取 HKMTT，意味着该集团会使用关闭规则，而不会享受 QDMTT 安全港。然而，由于税务中立的基金投资者在无意中(如意外合并时)遭受补足款的机会较低，因此香港可成为更具吸引力的资产管理中心。咨询文件要求就“关闭规则”的使用提供进一步的意见。

鉴于香港不按居民身份征税，香港将如何调整所在地规则?

咨询文件提到，在 GloBE 规则下，确定成员实体的所在地尤其重要。GloBE 规则提及了居民身份，但由于香港不是按居民身份征税，也没有普遍适用的居民身份定义，这可能为香港居民和常设机构带来问题。

咨询文件建议香港在 GloBE 规则和 HKMTT 下引入香港居民的一般定义，即参考实体的注册/成立地点，或通常受管理和控制的所在地。目前尚不清楚该定义将如何纳入条例，但显然财经事务及库务局和税务局已注意到这个问题。有趣的是，咨询文件建议这些条例在适用时具有追溯力。咨询文件就所在地的条例和该条例的追溯性质征求意见。

香港将采取什么方式应用 UTPR

征收 UTPR 的相关税款有两种可行的方法。第一种是限制成员实体可获得的扣除额，提高应税利润以征收额外税款，另一种是征收相当于根据 UTPR 可征收的额外税款。前者主要源自 UTPR 的原始版本，当中更强调费用的支出。而后者则不依赖于费用的支出，而是允许征税，不管支付实体的税务状况如何。

香港建议采用后一种做法。尽管这种做法可能被视为对纳税人不太有利，实际上预计大部分的补足税将会根据 QDMTT 被征收，UTPR 规则仅在少数情况下适用。

HKMTT 复制了 UTPR 有关国际活动的初始阶段的排除

如果跨国企业集团在不超过 6 个司法管辖区经营，且所有司法管辖区（拥有最多资产的司法管辖区除外）的有形资产总额不超过 5,000 万欧元，则建议 HKMTT 不适用。但当相关的低税利润须遵守 IIR 时，此排除并不适用，否则香港将因为提供这项宽免而实际上放弃了征税权。

香港将如何处理补足税的分摊和补收?

跨国企业集团将被允许向一个或多个香港成员实体分摊补足税。

在补收分摊补足税方面，咨询文件建议，不对支付分摊补足税提供扣除，亦不对补收的分摊补足税征税。如果该规则适用于从其他司法管辖区收到的款项，则可提供灵活性，有助跨国企业集团将补足税的经济负担与实质产生该税的实体保持一致。

如何申报?

香港成员实体将各自承担补足税申报义务，即就 GloBE 规则和 HKMTT 提交单一的补足税申报表。集团可以指定一个实体，代表所有实体进行申报，以履行其义务。尽管报税表是由另一个实体提交的，但各实体仍需要提交通知。如果跨国企业集团的总部设在香港，或者香港不能通过信息交换协定获得补足税申报表上的所有相关信息，则本地申报需要包括所有补足税申报表的相关信息。目前尚不清楚在已签订信息交换协定的情况下，香港可接收在补足税申报表上的相关信息时，这些规定将如何放宽。

顺应更广泛的电子报税趋势，并为了促进与其他司法管辖区的信息交换，电子报税将是强制性的。

本次咨询会否包括应税规则(STTR)?

STTR 将不属于本次咨询的一部分。任何有关 STTR 的咨询可能会被推迟，直至与香港签订税收协议的司法管辖区希望将该规则落实到协定。

咨询期

咨询为期三个月，至 2024 年 3 月 20 日结束。财经事务及库务局和税务局鼓励纳税人积极参与本次咨询，特别是就起草新法案时可以厘清的范畴提出意见。

如您有任何相关问题，请联系我们：

作者

Jonathan Culver
合伙人
+852 2852 6683
joculver@deloitte.com.hk

国际税收及企业并购重组服务

全国领导合伙人
王鲲
合伙人
+86 21 6141 1035
vicwang@deloitte.com.cn

华北区
周颖
合伙人
+86 10 8512 5477
nzhou@deloitte.com.cn

华东区
叶红
合伙人
+86 21 6141 1171
hoye@deloitte.com.cn

华西区
张书
合伙人
+86 28 6789 8008
tonzhang@deloitte.com.cn

华南区
刘明扬
合伙人
+852 2852 1082
antlau@deloitte.com.hk

德勤通过【全球税制重塑 2.0 系列】文章，协助您随时关注近期全球税制重大变革，并与您探讨对跨国企业可能带来的深远影响。以下为本系列下已经发布的文章链接。

P374/2023 - 16 March 2023
支柱一金额 A 下撤销数字服务税和相关类似措施的多边公约条款草案
[简体中文版] [日文版]

P373/2023 - 6 March 2023
全球税制重塑 2.0 系列：OECD 发布支柱二征管指南
[简体中文版] [日文版]

P372/2023 - 2 March 2023
全球税制重塑 2.0 系列： 支柱二下的信息报告表和安全港规则
[简体中文版] [日文版]

P368/2022 - 30 December 2022
OECD 发布《支柱一金额 B 公众意见征询文件》
[简体中文版]

P356/2022 - 16 June 2022
OECD 发布支柱一金额 A 立法模板系列之《支柱一金额 A 下的受监管金融服务业排除》
[简体中文版] [日文版]

P354/2022 - 24 May 2022
OECD 发布支柱一金额 A 立法模板系列之《金额 A 的适用范围立法模板草案》以及《支柱一金额 A 下的采掘业排除》
[简体中文版] [日文版]

P352/2022 - 13 April 2022
OECD 发布支柱一金额 A 立法模板系列之《税基确定立法模板草案》
[简体中文版] [日文版]

P350/2022 – 9 March 2022
OECD 发布支柱一金额 A 立法模板系列之《联结度与收入来源规则立法模板草案》
[简体中文版]

P347/2021 – 22 December 2021
支柱二 – G20/OECD 包容性框架发布全球最低税立法模板
[简体中文版] [日文版]

P343/2021 – 12 July 2021
全球最低税 – 常见问题及解答
[简体中文版] [英文版] [日文版]

P338/2021 - 20 May 2021
在不断变化的国际环境中管理和规划知识产权的注意要点
[简体中文版] [日文版]

P332/2021 – 22 January 2021
在不确定性中寻找机会——有关 OECD/G20 税基侵蚀和利润转移(BEPS) 计划以及全球税制重塑 2.0 的第七次年度全球调查
[简体中文版] [日文版]

P330/2021 – 11 January 2021
欧盟强制税务报告制度（DAC6）已实施
[简体中文版] [英文版]

P327/2020 – 19 November 2020
OECD 就应对数字经济带来的税收挑战发布蓝图报告：支柱二之详细解读
[简体中文版] [日文版]

P325/2020 – 4 November 2020
OECD 就应对数字经济带来的税收挑战发布蓝图报告：支柱一之详细解读
[简体中文版] [日文版]

P323/2020 – 22 October 2020
变革与经济复苏下的全球税收政策导向
[简体中文版]

P322/2020 – 7 October 2020
澳大利亚发布 2020-21 年预算：政策利好复苏
[简体中文版]

P317/2020 – 27 July 2020
欧盟 – 针对特定跨境安排的强制税务报告制度
[简体中文版] [英文版]

P311/2020 – 14 February 2020
包容性框架成员国再次承诺将致力于解决数字化经济带来的税收挑战
[简体中文版]

P309/2019 – 20 December 2019
数字经济征税方案下"统一方法"与现行转让定价规则碰撞之初探
[简体中文版]

P304/2019 – 15 November 2019
OECD 发布最新意见征询文件：全球防止税基侵蚀提案（支柱二）
[简体中文版] [日文版]

P302/2019 – 5 November 2019
OECD 意见征询文件：提出对数字经济征税的 "统一方法"
[简体中文版] [英文版] [日文版]

Tax Newsflash

18 July 2023
支柱二 – OECD/G20 合格国内最低补足税规则（QDMTT），低税支付规则（UTPR）和 GloBE 信息报告表（GIR）的最新进展 – 对中国香港、新加坡和中国内地的影响
Pillar 2 – QDMTT, UTPR & GIR developments relevant to Hong Kong, Singapore and Mainland China

3 February 2023
OECD released administrative guidance on global minimum tax

21 December 2022
OECD Pillar Two: Information return and safe harbors published

18 August 2022
Hong Kong defers the implementation of Pillar Two

15 March 2022
OECD 发布支柱二下全球最低税的注释
OECD announces release of commentary on Pillar Two model rules for global minimum tax

21 December 2021
Pillar Two – OECD Inclusive Framework global minimum tax model rules

11 October 2021
关于应对经济数字化税收挑战"双支柱"方案最新进展
OECD inclusive framework updates political agreement on Pillar One and Pillar Two

7 July 2021
OECD Inclusive Framework reaches political agreement on taxing the digitalised economy and a global minimum rate

3 July 2021
[双支柱方案得到全球性支持]
[Global Endorsement on Pillar One and Pillar Two]

13 October 2020
[2020 年美国大选对美国企业所得税政策的影响]

Hong Kong Tax Analysis
H113/2023 – 8 March 2023
How Global Minimum Tax implementation timelines could affect top-up tax liabilities
[英文版]

H107/2022 – 31 May 2022
The Impact of Pillar 2 on Hong Kong's Real Estate Sector
[英文版]

H99/2020 – 27 November 2020
OECD 就应对数字经济带来的税收挑战发布蓝图报告：支柱二之对香港的影响
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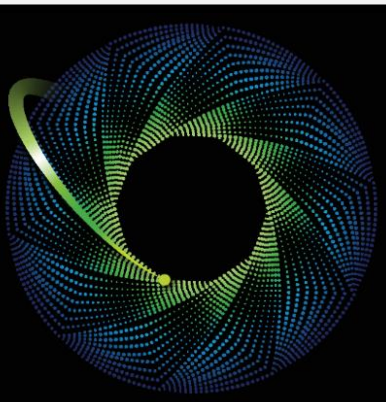

Hong Kong Tax Newsflash

Hong Kong QDMTT / HKMTT and GloBE Rules consultation

INspire HK
躍動香港

Introduction

On 21 December 2023, the Financial Services and the Treasury Bureau (FSTB) and Inland Revenue Department (IRD) published a consultation on the implementation of the global minimum tax and Hong Kong minimum top-up tax. In the consultation the FSTB and IRD confirmed that Hong Kong would implement the IIR and UTPR as part of a domestic implementation of the GloBE Rules, as well as implementing what is intended to be a qualifying Domestic Minimum Top-up Tax (QDMTT), which will be known in Hong Kong as the Hong Kong Minimum Top-up Tax (HKMTT).

The consultation can be accessed on the FSTB website. We have reviewed the consultation and summarized key aspects of the document in a question and answer format below.

How long is the consultation?

The consultation is 72 pages in length. However, a significant portion of the document is aimed at educating readers on the GloBE Rules and the concept of a QDMTT. Beyond educating readers, the consultation sets out the likely implementation approach of Hong Kong, which is insightful. The document also poses a range of questions to stakeholders.

When will Hong Kong introduce the GloBE Rules and HKMTT?

It is proposed that Hong Kong will introduce an Income Inclusion Rule (IIR), the Undertaxed Profits Rule (UTPR) and HKMTT for a fiscal year beginning on or after 1 January 2025. The consultation does not include a question on timelines. However, these timelines are not inconsistent with other jurisdictions.

Which MNE Groups will be in scope?

MNE Groups with revenue in excess of €750m will be in scope of the GloBE Rules and HKMTT. The €750m threshold will be denominated in Euros rather than a Hong Kong dollar equivalent.

Will Hong Kong include the GloBE Rules and HKMTT in the Inland Revenue Ordinance (IRO) or a separate ordinance?

It is currently proposed that the GloBE Rules and HKMTT will be included in the IRO and treated as profits tax. The document outlines that this approach would help to maintain certainty as a result of leveraging existing and well understand tax administration mechanisms.

What are the key question themes in the consultation?

The GloBE Rules offer jurisdictions a number of legislative options to adopt when implementing a QDMTT. The FSTB and IRD have set out some of their views with regard to these options. However, they have been silent on others. The document seeks feedback on the proposed approaches and invites additional comments. Respondents will likely wish to provide input on all areas of optionality in the implementation of the GloBE Rules and QDMTT.

Beyond the legislative options available to jurisdictions, there are also a substantial number of uncertainties that arise in the administrative guidance that accompanies the GloBE Rules. These arise due to the substantial volume and complexity of the administrative guidance and will complicate the globally consistent administrative of the GloBE Rules and QDMTTs. The consultation seeks stakeholder feedback on these uncertainties which should give the FSTB and IRD an opportunity to clarify these areas. This should lead to the drafting of law with a greater level of certainty, which is ultimately beneficial to all parties.

What is Hong Kong's approach to legislative drafting?

Different jurisdictions have adopted different styles when implementing the GloBE Rules and QDMTTs. Some jurisdictions have effectively implemented the GloBE Rules and administrative guidance without any modification. Whereas others have attempted to clarify, simplify or otherwise improve areas of the GloBE Rules and Administrative Guidance (AG).

Hong Kong will likely adopt a hybrid approach. In general, it will seek to directly apply the GloBE Rules which should be read in a manner that secures consistency with the AG as published immediately before the enactment of the GloBE Rules and HKMTT. For certain provisions, a drafting approach will be adopted that may depart from those used in the GloBE Rules. This will be done to clarify the intended meaning of the GloBE Rules and AG and will only be done to the extent it does not jeopardize Hong Kong's ability to be treated as having implemented a QDMTT.

It is not entirely clear how future iterations of the AG will be incorporated. We foresee that it may be necessary to make direct changes to the GloBE Rules and HKMTT in certain instances. In others, it may be possible to merely update the consistency references to the latest version of the AG.

What are the key aspects of the HKMTT?

In general the HKMTT will follow the requirements of a QDMTT per the AG. With regard to areas where variation is permitted:

Local accounting standard – Hong Kong proposes to take advantage of the option to allow MNE Groups to file under local GAAP.

Substance based income inclusion (SBIE) – Hong Kong proposes adopt the SBIE in line with the GloBE Rules and will not provide a less generous form of the SBIE than per the GloBE Rules.

Minimum tax rate – Hong Kong proposes to reference the 15% minimum tax rate rather than adopting a higher rate.

Joint ventures – Hong Kong proposes to collect top-up tax from joint ventures directly, rather than collecting top-up tax from constituent entities (CEs) that may own join ventures. The rationale for this is to provide certainty in meeting the QDMTT Safe Harbour and to not utilize the switch off rule in this regard.

Switch-off rule in general - The document has requested further input on the use of the "switch-off rule". Under the switch-off rule Hong Kong could take steps which potentially make it more attractive to certain sectors. For example, it could opt not to charge HKMTT directly on investment entities. This would effectively mean that Hong Kong would not benefit from the Safe Harbour in respect of these entities and would therefore be taking advantage of the "switch-off rule". However, Hong Kong could be a more attractive asset management hub as a result as tax neutral investors in funds would be less likely to inadvertently suffer top-up tax in the event of for example, an accidental consolidation. The document has requested general input on the switch-off rule.

How will Hong Kong adjust its location rules given that it does not tax based on residency

The consultation acknowledges that determining the location of CEs is important under the GloBE Rules and that the GloBE Rules refer to residency for this. As Hong Kong does not tax based on residency or have a generally applicable definition of residency this could be problematic for Hong Kong residents and permanent establishments.

Therefore, it is proposed that Hong Kong will introduce a general definition under the GloBE Rules and HKMTT which will reference the place of incorporation / formation, or the place of normal management and control. It is unclear precisely how these terms will be incorporated in the legislation. However, it is welcome that the FSTB and IRD acknowledge this issue. Interestingly, the document proposes making these provisions retrospective in their application. The document seeks feedback on both the locational provisions and the retrospective nature of those provisions.

What approach will Hong Kong take to the UTPR

Under the UTPR there are two possible approaches. The first is to limit the deductions available to CEs in order to collect additional tax as a result of higher taxable profits, the other is to charge an additional tax equivalent to the amount that may be collected under the UTPR. The former approach predominantly derives from the original version of the UTPR which used to have a much greater emphasis on payments. Whereas the latter approach is not payment dependant but permits tax to be collected irrespective of the tax position of the paying entity.

Hong Kong has proposed to adopt the latter approach. This could be seen as less beneficial to taxpayers, although given the proliferation of QDMTTs under which it is anticipated most top-up tax will be collected, the UTPR rules will only be relevant in a narrow set of circumstances.

UTPR exclusion to initial stage of international activity replicated in HKMTT

Where an MNE Group operates in no more than 6 jurisdictions with total tangible assets of no more than €50 million across all jurisdictions excluding the jurisdiction in which it has most assets, it is proposed that the HKMTT will not apply, unless the relevant low tax profits would otherwise be subject to an IIR, such that Hong Kong would effectively be ceding taxing rights through the provision of this relief.

How will Hong Kong approach the allocation and recharging of top-up tax?

MNE Groups will be permitted to allocate top-up tax to one or more Hong Kong CEs.

With regard to the recharging of top-up tax, it is proposed that Hong Kong will not provide a deduction for expenses in respect of the recharging of top-up tax, nor will it tax such amounts received. This is generally helpful and provided this rule applies in respect of payments received from other jurisdictions, should provide flexibility in helping MNE Groups to align the economic burden of top-up tax with the entities that effectively give rise to that tax.

How about filing?

The CEs in Hong Kong will each have a top-up tax return filing obligation, which will be a single return for both the GloBE Rules and HKMTT. Groups may specify one entity to make a single filing on behalf of all entities in order to discharge their obligation. However, the filing of a notification would still be required, notwithstanding the return is filed by another entity. Where the MNE Group is Hong Kong headquartered or where Hong Kong does not have an information exchange agreement in place that would allow it to obtain all relevant top-up tax return information, a local filing would need to include all relevant top-up tax return information. It is not entirely clear how these requirements would be relaxed where an information exchange agreement exists under which Hong Kong would receive the relevant top-up tax return information.

In accordance with the broader move towards E-filing and to facilitate the exchange of information with other jurisdictions, E-filing will be mandatory.

Will the Subject to Tax Rule be included in this consultation?

The document outlines that the Subject to Tax Rule will not be a part of this consultation. It is likely that any consultation on the Subject to Tax Rule will be delayed until such time as the preferences of jurisdictions that may wish to implement the rule into their treaties with Hong Kong becomes clear.

Consultation period

The consultation runs for a period of three months and will close on 20 March 2024. It will be important for taxpayers to participate actively in this consultation, in particular in respect of areas that the FSTB and IRD could clarify as the new law is drafted.

If you have any questions, please contact our professionals:

Author:

Jonathan Culver
Tax Partner
+852 2852 6683
joculver@deloitte.com.hk

International Tax and M&A Services

National Leader
Vicky Wang
Tax Partner
+86 21 6141 1035
vicwang@deloitte.com.cn

Northern China
Nina Zhou
Tax Partner
+86 10 8512 5477
nzhou@deloitte.com.cn

Eastern China
Hong Ye
Partner
+86 21 6141 1171
hoye@deloitte.com.cn

Western China
Tony Zhang
Tax Partner
+86 28 6789 8008
tonzhang@deloitte.com.cn

Southern China
Anthony Lau
Tax Partner
+852 2852 1082
antlau@deloitte.com.hk

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[Simplified Chinese][Japanese]

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全球税制重塑 2.0 系列：OECD 发布支柱二征管指南
[Simplified Chinese] [Japanese]

P372/2023 - 2 March 2023
全球税制重塑 2.0 系列：支柱二下的信息报告表和安全港规则
[Simplified Chinese][Japanese]

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OECD 发布《支柱一金额 B 公众意见征询文件》
[Simplified Chinese]

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[Simplified Chinese] [Japanese]

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[Simplified Chinese] [Japanese]

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[Simplified Chinese]

P347/2021 – 22 December 2021
支柱二 – G20/OECD 包容性框架发布全球最低税立法模板
[Simplified Chinese] [Japanese]

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Global Minimum Tax Frequently Asked Questions (FAQ)
[Simplified Chinese] [English] [Japanese]

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[Simplified Chinese] [Japanese]

P332/2021 – 22 January 2021
在不确定性中寻找机会——有关 OECD/G20 税基侵蚀和利润转移(BEPS) 计划以及全球税制重塑 2.0 的第七次年度全球调查
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European Union – Mandatory Tax Reporting (DAC6) implemented
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OECD 就应对数字经济带来的税收挑战发布蓝图报告：支柱二之详细解读
[Simplified Chinese] [Japanese]

P325/2020 – 4 November 2020
OECD 就应对数字经济带来的税收挑战发布蓝图报告：支柱一之详细解读
[Simplified Chinese] [Japanese]

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[Simplified Chinese]

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澳大利亚发布 2020-21 年预算：政策利好复苏
[Simplified Chinese]

P317/2020 – 27 July 2020
European Union - Mandatory Tax Reporting for certain cross-border arrangements
[Simplified Chinese] [English]

P311/2020 – 14 February 2020
包容性框架成员国再次承诺将致力于解决数字化经济带来的税收挑战
[Simplified Chinese]

P309/2019 – 20 December 2019
数字经济征税方案下“统一方法”与现行转让定价规则碰撞之初探
[Simplified Chinese]

P304/2019 – 15 November 2019
OECD 发布最新意见征询文件：全球防止税基侵蚀提案（支柱二）
[Simplified Chinese] [Japanese]

P302/2019 – 5 November 2019
OECD's public consultation document: Secretariat Proposal for a "Unified Approach" under Pillar One
[Simplified Chinese] [English] [Japanese]

Tax Newsflash

18 July 2023
支柱二 – OECD/G20 合格国内最低补足税规则（QDMTT），低税支付规则（UTPR）和 GloBE 信息报告表（GIR）的最新进展 – 对中国香港、新加坡和中国内地的影响
Pillar 2 – QDMTT, UTPR & GIR developments relevant to Hong Kong, Singapore and Mainland China

3 February 2023
OECD released administrative guidance on global minimum tax

21 December 2022
OECD Pillar Two: Information return and safe harbors published

18 August 2022
Hong Kong defers the implementation of Pillar Two

15 March 2022
OECD 发布支柱二下全球最低税的注释
OECD announces release of commentary on Pillar Two model rules for global minimum tax

21 December 2021
Pillar Two – OECD Inclusive Framework global minimum tax model rules

11 October 2021
关于应对经济数字化税收挑战“双支柱”方案最新进展
OECD inclusive framework updates political agreement on Pillar One and Pillar Two

7 July 2021

OECD Inclusive Framework reaches political agreement on taxing the digitalised economy and a global minimum rate

3 July 2021
双支柱方案得到全球性支持
Global Endorsement on Pillar One and Pillar Two

13 October 2020
2020 年美国大选对美国企业所得税政策的影响

Hong Kong Tax Analysis
H113/2023 – 8 March 2023
How Global Minimum Tax implementation timelines could affect top-up tax liabilities
[English]

H107/2022 – 31 May 2022
The Impact of Pillar 2 on Hong Kong's Real Estate Sector
[English]

H99/2020 – 27 November 2020
Pillar Two – Impact on Hong Kong
[English] [Simplified Chinese]