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香港税务快讯
内地与香港自动交换国别报告安排生效

2020 年 3 月 4 日下午，香港税务局于官网公布了内地与香港的国别报告自动交换安排已生效，该交换安排适用于财务年度始于 2018 年 1 月 1 日及以后的会计年度。[1] 因此，最终控股母实体位于内地的香港实体将无需履行其 2018 年度及以后财年的国别报告本地次级申报责任。我们相信众多在港开展业务的大型中资企业集团将十分欢迎这一期待已久的消息。

虽然无需履行本地次级申报责任，集团的香港实体仍需要在 2020 年 3 月 31 日之前完成 2019 年度的国别报告通知工作，并考虑对过去已经提交的国别报告通知表进行必要的修改，以体现在最新的自动交换安排后其无须继续履行国别报告本地次级申报责任。

内地与香港的国别报告自动交换安排能有效降低纳税人的合规工作负担。但伴随着这一自动交换安排的生效，对于在内地和香港两地有运营的纳税人来说税务信息的透明化也将对集团在不同税务辖区的转让定价安排、税务规划等带来更高的挑战，并要求纳税人及时评估整体税务风险和保存相关转让定价文档，以应对上述挑战。

值得注意的是，上述自动交换安排对于香港实体国别报告申报的豁免并不适用于最终母实体或者代母实体为香港成员实体的企业集团。因此，上述最终母实体或者代母实体的香港国别报告本地申报（例如会计年度截止于 2019 年 12 月 31 日）仍需在会计年度结束后的 12 个月内完成申报（即 2020 年 12 月 31 日）。[2][3]

参考资料及注释

[1] 《内地与香港就自动交换国别报告安排生效》https://www.ird.gov.hk/chs/ppr/archives/20030403.htm

[2] 香港税务快讯-年末回顾：香港国别报告（Country-by-Country Report）年底申报期限临近
https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/hk-tax-news/deloitte-cn-tax-hktn-issue103-bilingual-191104.pdf

[3] 香港税务快讯-香港国别报告（Country-by-Country Report）申报已延期
https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/hk-tax-news/deloitte-cn-tax-hktn-issue110-bilingual-191220.pdf

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Hong Kong Tax Newsflash:

Arrangement between the Mainland and Hong Kong for automatic exchange of country-by-country reports in effect

The Hong Kong Inland Revenue Department ("IRD") announced on 4 March 2020 that Mainland China and Hong Kong have entered into a bilateral arrangement for automatic exchange of Country-by-Country reports ("CbCR") (hereinafter referred as the "Arrangement"). The Arrangement applies to accounting periods beginning on or after 1 January 2018 ("the Period"). [1] The Arrangement will relieve Hong Kong constituent entities of reportable groups, where the ultimate parent entity ("UPE") is tax resident in Mainland China (hereinafter referred as the "Hong Kong Entities"), from the local filing obligation of CbCR for the Period in Hong Kong. This is certainly welcome news for many Mainland China-based groups with Hong Kong operations.

Notwithstanding the relief above, the Hong Kong Entities are still required to, submit the CbCR notification for the group's accounting period ended 31 December 2019, as well as to notify the IRD for the change in their CbCR obligations in the prior notification via the CbC Reporting Portal, before 31 March 2020.

While the Arrangement would help reduce taxpayers' CbCR compliance burden, the enhanced tax information exchange between Mainland China and Hong Kong would also increase tax information transparency, and likely give rise to more scrutiny by tax authorities in the future. In this regard, taxpayers are recommended to assess their transfer pricing arrangement and tax planning, and have the proper documentation to defend against any such challenges.

Of note, the Arrangement **does not apply** to situations where the Hong Kong constituent entity is the UPE or surrogate parent entity ("SPE") of the reportable group. In this regard, the UPE or SPE filing of CbCR (e.g. for the year ended 31 December 2019) in Hong Kong should be completed within 12 months after the group's accounting period-end (i.e. 31 December 2020). [2] [3]

Reference and Notes

[1] Country-by-Country Reporting – Arrangement between the Mainland and Hong Kong for automatic exchange of country-by-country reports in effect
https://www.ird.gov.hk/eng/ppr/archives/20030403.htm

[2]Hong Kong Tax Newsflash: Hong Kong's upcoming Country-by-Country ("CbC") reporting obligations - Stocktaking before year-end
https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/hk-tax-news/deloitte-cn-tax-hktn-issue103-bilingual-191104.pdf

[3] Hong Kong Tax Newsflash: Extended Deadline for Local Filing of Country-by-Country ("CbC") Report in Hong Kong
https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/hk-tax-news/deloitte-cn-tax-hktn-issue110-bilingual-191220.pdf

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