



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>

税务快讯专向德勤的客户及专业服务人员发布，其内容为一般性的最新税务信息。在根据此简讯内的任何信息行事之前，敬请咨询有关税务咨询师。

如有任何疑问，请联系我们的专业服务团队：

张慧妍

转让定价合伙人

+852 2852 1662

petchang@deloitte.com.hk

张毅

转让定价总监

+852 2238 7588

viczhang@deloitte.com.hk

罗心颖

转让定价高级顾问

+852 2852 1945

catluo@deloitte.com.hk



Deloitte（“德勤”）泛指一家或多家德勤有限公司，以及其全球成员所网络和它们的关联机构。德勤有限公司（又称“德勤全球”）及其每一家成员所和它们的关联机构均为具有独立法律地位的法律实体。德勤有限公司并不向客户提供服务。请参阅 www.deloitte.com/cn/about 了解更多信息。

德勤亚太有限公司（即一家担保有限公司）是德勤有限公司的成员所。德勤亚太有限公司的每一家成员及其关联机构均为具有独立法律地位的法律实体，在亚太地区超过 100 座城市提供专业服务，包括奥克兰、曼谷、北京、河内、香港、雅加达、吉隆坡、马尼拉、墨尔本、大阪、上海、新加坡、悉尼、台北和东京。

隐私

感谢您对德勤中国服务的关注。德勤中国希望可以继续使用您的个人资料（特别是姓名及联系信息），以向您发送市场和政策最新动态，以及由德勤中国举办、赞助或宣传之研讨会及其他活动的邀请函。如您日后不希望收到由德勤中国发出的信息，请回复电邮并在邮件主题栏中填上“Unsubscribe”。

如欲更新您的个人资料，请[点击](#)此处。

德勤于 1917 年在上海设立办事处，德勤品牌由此进入中国。如今，德勤中国为中国本地和在华的跨国及高增长企业客户提供全面的审计及鉴证、管理咨询、财务咨询、风险咨询和税务服务。德勤中国持续致力为中国会计准则、税务制度及专业人才培养作出重要贡献。德勤中国是一家中国本土成立的专业服务机构，由德勤中国的合伙人所拥有。敬请访问 www2.deloitte.com/cn/zh/social-media，通过我们的社交媒体平台，了解德勤在中国市场成就不凡的更多信息。

本通信中所含内容乃一般性信息，任何德勤有限公司、其成员所或它们的关联机构（统称为“德勤网络”）并不因此构成提供任何专业建议或服务。在作出任何可能影响您的财务或业务的决策或采取任何相关行动前，您应咨询合资格的专业顾问。任何德勤网络内的机构均不对任何方因使用本通信而导致的任何损失承担责任。

© 2020 德勤 • 关黄陈方会计师事务所（香港）、德勤 • 关黄陈方会计师事务所（澳门）、德勤华永会计师事务所（特殊普通合伙）（中国大陆）版权所有 保留一切权利。

如您日后不希望收到关于该话题的信息，请回复电邮并在邮件主题栏中填上“取消订阅”。

Deloitte.



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>

Tax Newsflash is published for the clients and professionals of Deloitte Touche Tohmatsu. The contents are of a general nature only. Readers are advised to consult their tax advisors before acting on any information contained in this newsletter.

If you have any questions, please contact our professionals:

Petrina Chang

TP Partner

+852 2852 1662

petchang@deloitte.com.hk

Victor Zhang

TP Director

+852 2238 7588

viczhang@deloitte.com.hk

Catherine Luo

TP Senior Consultant

+852 2852 1945

catluo@deloitte.com.hk



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms and their affiliated entities are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Privacy

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click [here](#).

The Deloitte brand entered the China market in 1917 with the opening of an office in Shanghai. Today, Deloitte China delivers a comprehensive range of audit & assurance, consulting, financial advisory, risk advisory and tax services to local, multinational and growth enterprise clients in China. Deloitte China has also made—and continues to make—substantial contributions to the development of China's accounting standards, taxation system and professional expertise. Deloitte China is a locally incorporated professional services organization, owned by its partners in China. To learn more about how Deloitte makes an Impact that Matters in China, please connect with our social media platforms at www2.deloitte.com/cn/en/social-media.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2020 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.