

## 香港税务快讯

### 香港税务局要求纳税人提供 转让定价文档有关资料 (IR1475 表格)



继香港引入转让定价新规后，香港税务局最近开始对纳税人的转让定价文档进行第一轮合规审查，并根据《税务条例》第 51(4)(a) 及 51(4A) 条要求纳税人提供相关信息。目前，税务局重点要求会计年度截至 2019 年 3 月 31 日的纳税人提供资料。

收到合规审查通知的纳税人必须填写并提交“转让定价文档 – 主体文档和本地文档”表格（“IR1475 表格”<sup>1)</sup>）。

#### IR1475 表格概况

- 当前一轮的合规审查针对已在 2018/19 课税年度利得税报税表随附的补充表格 S2 中声明其须准备香港转让定价文档的纳税人；
- IR1475 表格中要求的信息很大程度上反映了香港转让定价法规和《税务条例释义及执行指引》第 58 号附件 2 中概述的主体文档和本地文档披露要求；
- IR1475 表格必须在香港税务局发出通知之日起 1 个月内完成并提交，并由香港税务局酌情决定是否可以延期；
- 目前纳税人暂时无需提交主体文档和本地文档 – 香港税务局可能会根据其 IR1475 表格中的信息进行评估，再进一步要求纳税人提供主体文档和本地文档；

- IR1475 表格中要求的大部分信息与主体文档和本地文档的要求一致，但该表格要求披露某些可能未反映在主体文档和本地文档中的信息，例如：
  - 资本支出/收入性质的受控交易的详细信息；
  - 受控交易的收入/利润是否属于离岸性质而申请豁免香港利得税；
  - 有关受控交易不征税或适用税率低于香港法定税率的详细信息。

鉴于 IR1475 表格的披露详细程度，纳税人应审查其转让定价合规流程，确保其转让定价文档中的内容符合法规要求。此外，纳税人应审阅其转让定价政策，确保与主体文档和本地文档中披露的内容一致。

### 参考资料：

<sup>1</sup> IR1475 表格 <https://www.ird.gov.hk/eng/pdf/ir1475.pdf>

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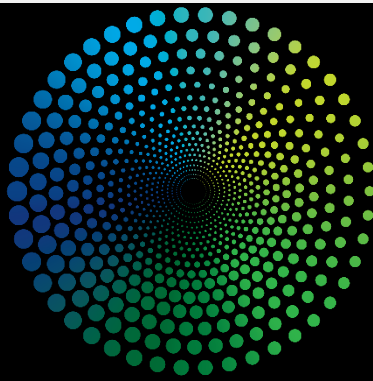
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## Hong Kong Tax Newsflash

### Inland Revenue Department requesting information on Transfer Pricing Documentation (Form IR1475)

Further to the introduction of the new Transfer Pricing regulations in Hong Kong, the IRD has recently started conducting the first round of compliance reviews on taxpayers' transfer pricing documentation, and issuing requests for information with reference to the information gathering powers granted under section 51(4)(a) and 51(4A) of the Inland Revenue Ordinance ("IRO"). Currently, the IRD is focusing on requesting information from taxpayers with a financial year end 31 March 2019.

Taxpayers who receive notice of a compliance review are required to complete and submit the form "Transfer Pricing Documentation – Master File and Local File" ("Form IR1475").

### Overview

- The current round of requests are being made to taxpayers who have declared that they are required to prepare Hong Kong transfer pricing documentation in the supplementary form BIRS2 enclosed with their Profits Tax Return for the Year of Assessment 2018/19;
- The information requested in Form IR1475 largely reflects the required disclosures in the Master File and Local File documentation as outlined in the Hong Kong Transfer Pricing Regulations and DIPN 58 Appendix 2;
- The Form IR1475 is required to be completed and submitted within 1 month from the date that the IRD issues the request letter, with further extensions available subject to IRD discretion;
- Taxpayers are not required to submit the Master File and Local File at this stage – these documents may be further requested by the IRD subject to their assessment on the information furnished in the Form IR1475;
- While most of the information requested in Form IR1475 is aligned with the Master File and Local File requirements, the form requests certain disclosures which may not be reflected in the transfer pricing documentation, for example:
  - Details of controlled transactions which are considered to be capital expenditures/receipts in nature;
  - Whether certain controlled transactions are subject to offshore claim on income/profits under Hong Kong Profits tax;
  - Details of controlled transactions which were not subject or were subject to tax at a statutory tax rate lower than that of Hong Kong.

Given the detailed nature of Form IR1475, taxpayers are encouraged to review their transfer pricing compliance processes and ensure that the

content in their transfer pricing documentation meet the requirements. In addition, taxpayers should take steps to review their transfer pricing policy and ensure it is aligned with the disclosures in the Master File and Local File.

## Reference and Notes:

<sup>1</sup> Form IR1475 <https://www.ird.gov.hk/eng/pdf/ir1475.pdf>

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