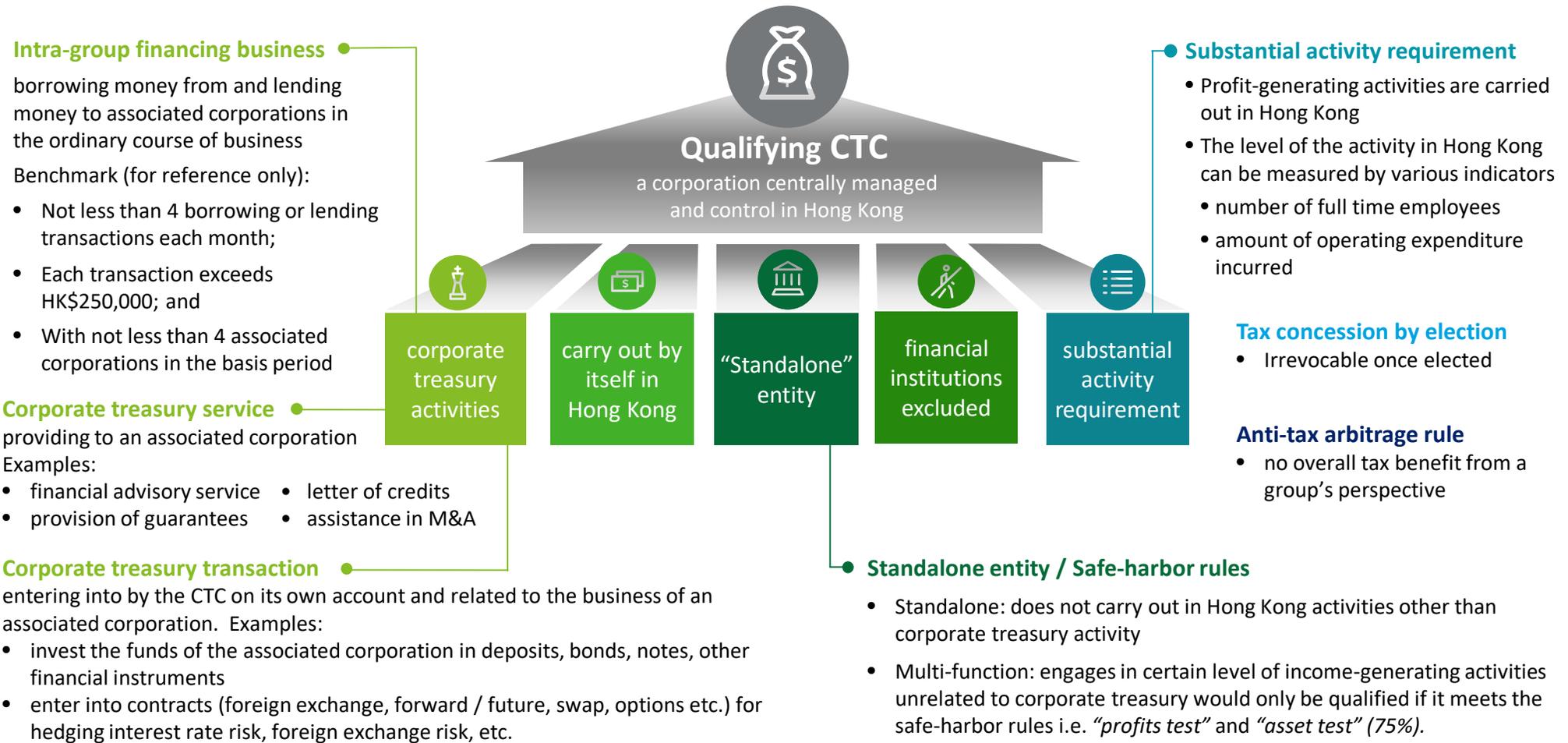


Hong Kong Tax Incentive for Corporate Treasury Centre (CTC)

Half Tax Rate Qualifying CTCs can enjoy concessionary tax rate of **8.25%** (i.e. half of the prevailing profits tax rate of 16.5%) on profits derived from certain corporate treasury activities, subject to satisfaction of certain conditions.



Service offerings

-  **CTC Planning**
 - Recommend a tax efficient structure and “operating guideline” in order to qualify for CTC regime
 - Advise on the tax issues that may arise from establishing a CTC
-  **Implementation**
 - Review loan/service agreements
 - Perform transfer pricing benchmarking studies and analysis
 - Tax compliance for CTC
 - Apply for certificate of residence in HK for treaty benefit purposes
-  **Review**
 - Review current financing arrangements for potential tax risks
 - Advise on the eligibility as CTC

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