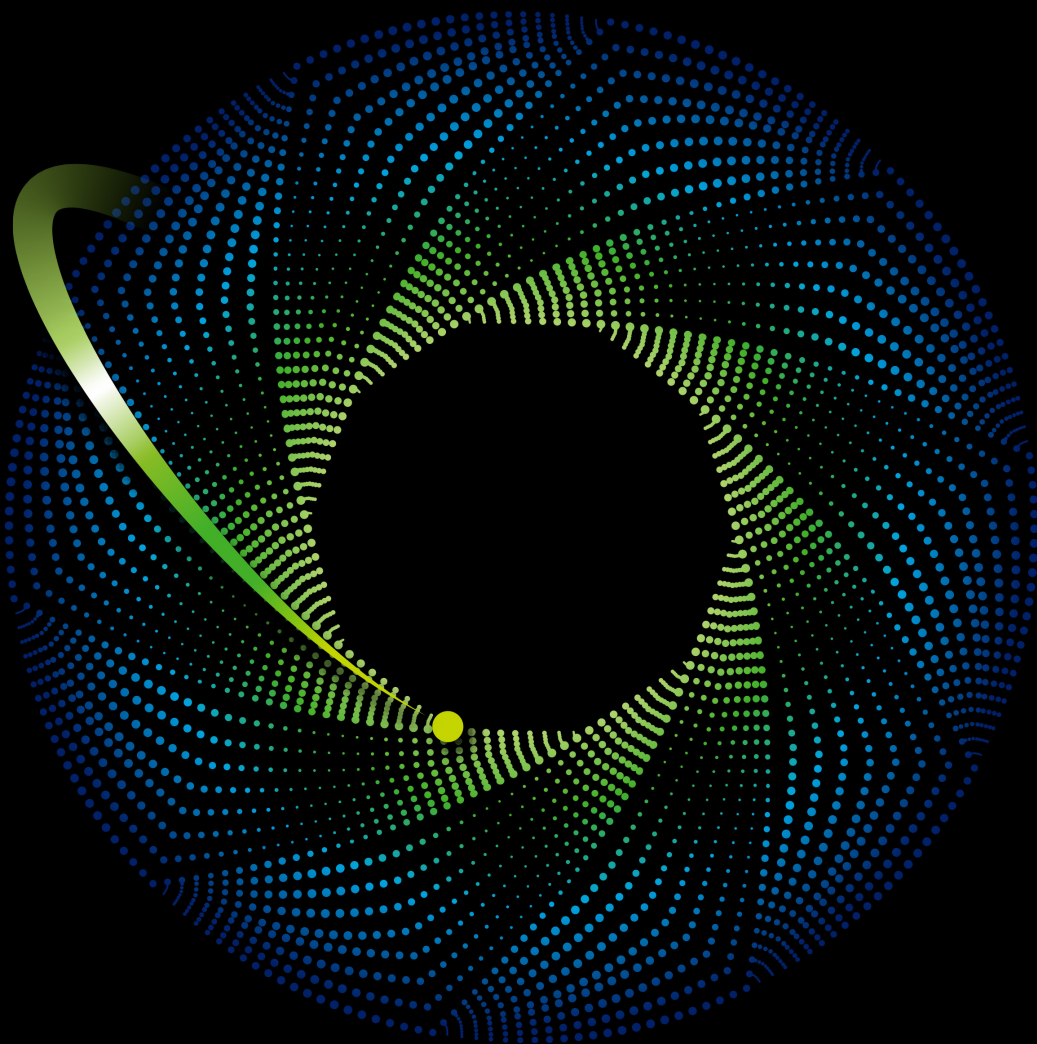


Deloitte.

德勤



香港稅企協商服務

Hong Kong Tax Controversy Services

借助專業視野，助力稅務協商

Managing tax controversy with expert insights

**MAKING AN
IMPACT THAT
MATTERS**

Since 1845

被稅務問題或稅務調查所困擾？

懷疑多繳納了不必要的稅款？

有離岸收入/利潤却在港繳納了稅款？

Puzzled by tax problems or under tax audit?

Doubt having paid more tax than you need to?

Paying tax on income or profit sourced outside Hong Kong?

關於我們

我們的專案小組成員包括稅務局的前任官員,可在稅務溝通領域的各個環節和層面提供協助。專案小組專門提供意見並協助客戶就實地審核及稅務調查、離岸利潤申請、潛在稅務不合規事宜、由稅務局的上訴組處理的個案等,與稅務局溝通和進行稅務協商。


Who are we?

Our professional team includes former Inland Revenue Department (IRD) official, and can advise and assist clients at all phases of the tax controversy cycle. The team is specialized in advising and assisting clients in resolving field audit and tax investigations, offshore profit claims, potential tax irregularities and appeal cases handled by the IRD's Appeals Section etc.

我們的優勢

Why us?

專案小組




我們的專案小組在處理稅務協商個案方面擁有豐富的經驗，包括在香港稅務局工作的經驗，並熟悉稅務局的實務程序和操作。專案小組擅長與稅務局評稅主任溝通，專注於解決稅務局在個案中的主要疑慮，並致力於通過與稅務局磋商和解決方案以解決稅務協商案件。

Specialist Team

Our team has extensive experience in handling tax controversy cases, including working experience in the IRD and is conversant with its work procedures and practices. The team specializes in liaising with IRD assessors, focusing on addressing the IRD's major concerns in each case, and aiming at resolving the tax controversy cases by compromise settlement.

成功經驗



我們曾成功協助客戶，包括跨國集團、中港企業、高淨值人士等與稅務局磋商和解決稅務調查個案。就稅務局發信提問但長期未能解決的查詢（包括離岸收入、爭議性支出扣除申請等），我們著重以技術論點和個案的特殊實際情況協助客戶向稅務局提出有關的申請。


Track Record

We have successfully assisted clients, including multi-national corporations, Chinese Mainland enterprises, Hong Kong private companies and high-net-worth individuals, in liaising with the IRD for compromise settlement of tax audit cases. In respect of long-outstanding queries from the IRD (including offshore income, controversial deduction claim, etc.), we focus on technical arguments and special circumstances to assist clients in their applications to the IRD.

同時，我們還協助客戶分析不合規稅務事宜的可能影響（包括違規程度、潛在處罰等）。此外，我們會向客戶就可行的補救措施提出建議並協助客戶與稅務局進行相應的聯繫。

We also assist clients in analysing the implications of tax matters in any irregularities identified (including the level of compliance, potential penalty, etc.). In addition, we advise clients on the possible remedial actions and assist in liaising with the IRD accordingly.

承諾



我們致力於從技術性和實務性角度出發來協助客戶量身定制合適的策略和方案，務求能與稅務局溝通和進行稅務協商，從而避免個案進入上訴程序。

Our Commitments

We are committed to assisting clients in formulating the appropriate strategies and approaches, from technical and pragmatic perspectives, for resolving tax disputes with the IRD on a compromise basis, instead of taking the case to the appeal channel.

我們的服務

Our services

我們的專業團隊可為各個行業的客戶提供專業的服務解決稅務協商，包括但不限於以下範疇：

We offer a wide range of tax consulting services to clients of all industries concerning tax controversy, including but not limited to:

稅務調查

在客戶與稅務局正式會面前為客戶進行模擬會面；協助客戶準備在初次會面時應對稅務局的詢問；協助客戶回覆稅務局的書面提問；根據評稅主任對個案的處理程序向客戶提出應對策略；主動與稅務局溝通，以尋求和解結案。

分析稅務合規程度、罰款風險

分析客戶的財務和稅務情況，以及稅務合規程度，並就可能涉及的稅務不合規情況，與稅務局進行溝通理順有關事宜。

應對稅務局提問信函

協助回覆稅務局書面提問，特別就涉及大額稅金的爭議個案，擬定全面應對策略及相關的佐證。過去的成功案例包括：

- 離岸貿易利潤
- 離岸利息收入
- 離岸服務費收入
- 資產處置收益（包括股權投資收益、房地產處置等）
- 爭議性支出抵扣（包括賠償支出、關聯方服務費等）
- 特許權使用費/許可費和預提稅分析
- 利潤分攤

修正以往年度的錯誤申報

為客戶提供技術支援並協助擬定有關的技術依據；協助客戶回覆稅務局可能提出的詢問；如果合適，協助與稅務局磋商及申請退還多繳稅款或減低罰款（若個案涉及補稅）。

上訴

就稅務局上訴組處理的稅務協商個案，覆閱個案並協助客戶與稅務局進一步探討溝通可行的和解方案。



Field Audit & Investigation

Conducting mock interviews with clients before formal meetings with the IRD; assisting clients in preparing for the IRD's enquiries during the Initial Interview; assisting in response to IRD queries; proposing strategies based on the approach adopted by the IRD; and proactively liaising with the IRD to seek compromise settlement of cases.

Analysis of level of compliance/penalty exposure

Analyzing the financial and tax position of clients and the level of compliance, and liaising with the IRD on potential irregularities identified.

Handling IRD enquiries

Assisting in furnishing replies to IRD queries, particularly concerning significant tax impact, proposing an overall strategy to handle the cases and the relevant supporting documents. Past successful cases involved:

- Offshore trading profits
- Offshore interest income
- Offshore service fee income
- Gains on disposal of assets (including investment gain, disposal of land and properties)
- Controversial deduction claims (including compensation and claims and service fees to related parties)
- Royalty/license fees and withholding tax
- Profit allocation

Revision of prior years' tax return filings

Providing clients with technical support and assisting in formulating technical arguments; assisting in addressing possible IRD queries; where appropriate, assisting in liaising with the IRD to apply for a tax refund or a lower penalty (in cases involving additional tax).

Appeals

In respect of tax controversy cases handled by the IRD's Appeals Section, reviewing the cases and assisting in exploring and liaising with the IRD for a compromise settlement.

專業團隊

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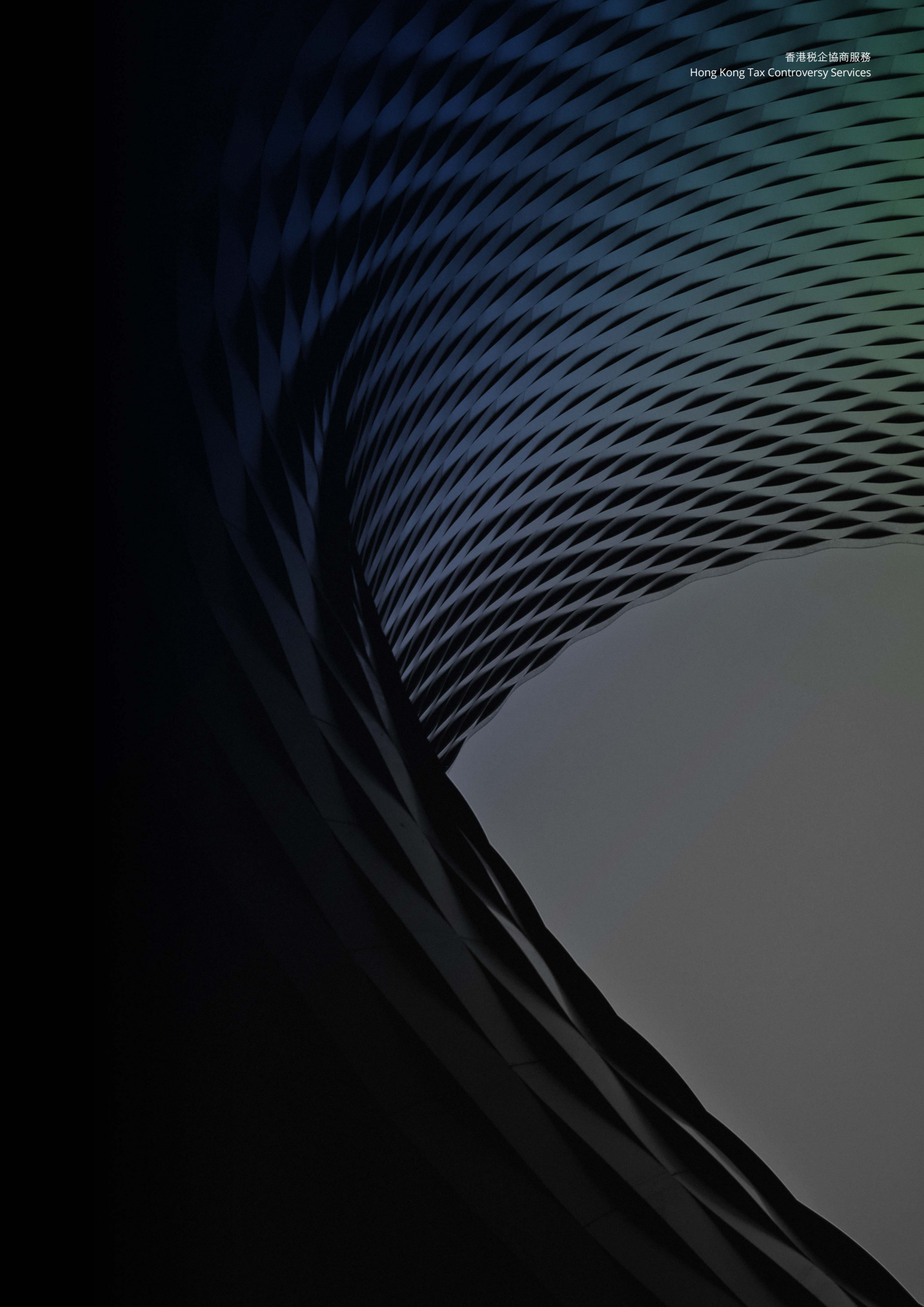
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因我不同
成就不凡

始于 1845

關於德勤

德勤中國是壹家立足本土、連接全球的綜合性專業服務機構，由德勤中國的合夥人共同擁有，始終服務於中國改革開放和經濟建設的前沿。我們的辦公室遍布中國30個城市，現有超過2萬名專業人才，向客戶提供審計及鑒證、管理諮詢、財務諮詢、風險諮詢、稅務與商務諮詢等全球領先的壹站式專業服務。

我們誠信為本，堅守質量，勇于創新，以卓越的專業能力、豐富的行業洞察和智慧的技術解決方案，助力各行各業的客戶與合作夥伴把握機遇，應對挑戰，實現世界壹流的高質量發展目標。

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