



税务快讯

《澳门特别行政区和香港特别行政区关于对所得消除双重征税和防止逃避税的安排》的最新动态

继澳门特别行政区与香港特别行政区于2019年1月就全面性避免双重课税安排完成第三轮谈判，根据澳门特别行政区于2019年11月18日刊登的公报，澳门行政长官授权澳门经济财政司司长代表澳门特别行政区签署《澳门特别行政区和香港特别行政区关于对所得消除双重征税和防止逃避税的安排》（“安排”），可预计该安排快将达成。

目前，该安排的内容、签署日期及生效日期尚未公布，我们将在获得更多详细信息后提供进一步的更新。

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：

邓伟文

税务合伙人

+852 2852 6661

raytang@deloitte.com.hk

黄宝琪

税务总监

+852 2852 6594

ewong@deloitte.com.mo

林慧娥

税务经理

+853 8898 8966

steplam@deloitte.com.mo



Deloitte (“德勤”)泛指一家或多家德勤有限公司, 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。德勤中国是一家本土注册成立的中国专业服务机构, 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。

© 2019 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.

China | Tax & Business Advisory | 20 November 2019 | Issue 105

[中文](#)



Tax Newsflash

Update on Macao-Hong Kong double taxation arrangement

Following the third round of negotiation on the comprehensive double taxation arrangement between the Macao Special Administrative Region ("Macao") and the Hong Kong Special Administrative Region ("Macao-HK DTA") in January 2019, Macao published in the Official Gazette dated 18 November 2019 that the Chief Executive of Macao has delegated the Secretary for Economy and Finance to sign the Macao-HK DTA. It is expected that the Macao-HK DTA will be concluded in the near future.

At this stage, the details of the Macao-HK DTA, as well as the signing and effective date, have not been announced yet. We will provide further updates once details are available.

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:

Raymond Tang

Tax Partner

+852 2852 6661

raytang@deloitte.com.hk

Evy Wong

Tax Director

+852 2852 6594

ewong@deloitte.com.mo

Stephanie Lam

Tax Manager

+853 8898 8966

steplam@deloitte.com.mo



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.

© 2019 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.