



## 香港税务快讯

### 香港国别报告 (Country-by-Country Report) 本地申报已延期

考虑到香港与其他税务管辖区之间的一系列国别报告双边交换安排的讨论仍在进行中，香港税务局 (IRD) 近日宣布，对于会计年度截止于 2018 年 12 月 31 日至 2019 年 3 月 31 日（以下称为“指定期间”）需要进行国别报告申报的跨国集团（以下称为“报告集团”），香港国别报告本地申报的截止日期延至 2020 年 3 月 31 日<sup>1</sup>。

#### 谁适用于本次香港国别报告本地申报延期？

- 报告集团会计年度截止日期在指定期间内，且香港成员实体并非报告集团的最终母实体 (UPE) 或代母实体 (SPE)，但需在香港进行国别报告本地申报<sup>2</sup>的香港成员实体，可适用本地申报延期安排（即本地申报截止日期延至 2020 年 3 月 31 日），且**无需提交额外申请**。
- 实操中，最终母实体位于下述税收管辖区的香港成员实体将受益于本次的申报延期安排，即最终母实体位于与香港签订了《全面性避免双重课税协定》<sup>3</sup>（以下称为“CDTA”），但目前尚无指定期间的国别报告双边交换安排的税收管辖区，如中国大陆、西班牙、比利时等。
- 我们了解到，香港税务局正在与中国大陆的国家税务总局 (STA) 进行积极协商。因此，建议本地申报实体在未来 3 个月中持续关注香港与中国大陆（以及其他 CDTA 税收管辖区）国别报告双边交换关系的状况，以重新评估其在香港的本地申报义务。

#### 谁不适用于本次香港国别报告本地申报延期？

- 上述申报延期不适用于最终母实体或者代母实体为香港成员实体的报告集团。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（如会计年度截止于 2018 年 12 月 31 日，“2018 财年”）仍需在会计年度结束后的 12 个月内完成申报（即 2019 年 12 月 31 日）。
- 对于最终母实体注册于离岸税收管辖区，包括英属维尔京群岛、百慕大以及开曼群岛等，但为其他税收管辖区税收居民（如在香港证券交易所上市）的报告集团，在不存在 CDTA 和相关“加比原则”的情况下，该最终母实体会被视为存在双重税收居民身份。在这种情况下，上述最终母实体需要在香港和离岸税收管辖区都进行国别报告申报。值得注意的是，上述需要在香港进行国别报告申报的最终母实体，亦不适用于本次 2018 财年国别报告本地申报延期安排，并且该申报需要在会计年度结束后的 12 个月内完成（即 2019 年 12 月 31 日）。
- 对于会计年度截止于 2019 年 3 月 31 日后的报告集团，香港国别报告本地申报截止日期仍为报告集团会计年度结束后的 12 个月内。

### 参考资料及注释：

<sup>1</sup> Country-by-Country Reporting – Deadline for Local Filing  
[https://www.ird.gov.hk/eng/tax/dta\\_cbc\\_rtn\\_ext.htm](https://www.ird.gov.hk/eng/tax/dta_cbc_rtn_ext.htm)

<sup>2</sup> 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>

<sup>3</sup> 《全面性避免双重课税协定》提供了自动交换税务资料条款订定的法律基础。

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## Hong Kong Tax Newsflash: Extended Deadline for Local Filing of Country-by-Country ("CbC") Report in Hong Kong

Considering the discussions of some bilateral arrangements for exchange of CbC Reports between Hong Kong and other jurisdictions are still underway, the Hong Kong Inland Revenue Department (IRD) recently announced that the deadline of local filing of CbC Reports for the accounting period-ended **between 31 December 2018 and 31 March 2019** (Period) in Hong Kong will be extended to **31 March 2020**<sup>1</sup>.

### Who will be subject to the extended local filing deadline?

- A Hong Kong constituent entity **not being** the ultimate parent entity (UPE) nor surrogate parent entity (SPE)

(hereafter referred to as Local Filing Entity) of the reportable group with an accounting period-end between 31 December 2018 and 31 March 2019, who is required to perform local filing of CbC Report<sup>2</sup> for the Period in Hong Kong, will be subject to the extended local filing deadline (i.e. 31 March 2020) **without further application**.

- In practice, this extension would benefit Local Filing Entities with the UPE located in some comprehensive double taxation agreements (CDTA<sup>3</sup>) partner jurisdictions with Hong Kong but without existing bilateral arrangements for exchange of CbC Reports for the Period at the moment, such as Mainland China, Spain, Belgium, etc.
- We understand the IRD are in active negotiations particularly with the Mainland China State Taxation Administration (STA). Local Filing Entities are thus advised to monitor the status of the Hong Kong-Mainland China (and other applicable CDTA jurisdictions) bilateral exchange relationship of CbC Reports in the upcoming months, to re-assess their Hong Kong local filing obligations.

### Who will not be subject to the extended local filing deadline?

- The above extension **does not apply** to situations where the Hong Kong constituent entity is the UPE or SPE of the reportable group. In this regard, the UPE or SPE filing of CbC Report (e.g. for the year ended 31 December 2018, "FY2018") in Hong Kong should be completed within 12 months after the group's accounting period-end (i.e. 31 December 2019).
- For reportable groups with UPEs incorporated in offshore jurisdictions such as the British Virgin Islands (BVI), Bermuda and Cayman Islands) but with residency elsewhere (e.g. listed on the Hong Kong Stock Exchange), the UPE may be considered to have dual residency in the absence of a CDTA and relevant tie-breaker rules. In regard, the UPE will be required to file CbC Reports in both Hong Kong and the offshore jurisdiction. Of note, no extension on the deadline will be provided for such UPE filing of FY2018 CbC Report in Hong Kong, and the filing of CbC Report should be completed within 12 months after the group's accounting period-end.
- For reportable groups with accounting period-end after 31 March 2019, the applicable deadline for local filing of CbC Report in Hong Kong remains to be within 12 months after the group's accounting period-end.

### Reference and Notes:

<sup>1</sup> Country-by-Country Reporting – Deadline for Local Filing  
[https://www.ird.gov.hk/eng/tax/dta\\_cbc\\_rtn\\_ext.htm](https://www.ird.gov.hk/eng/tax/dta_cbc_rtn_ext.htm)

<sup>2</sup> HK Tax News - 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>

<sup>3</sup> A CDTA that provides legal basis for the automatic exchange of tax information.

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