



税收快讯

签订《内地和澳门特别行政区关于对所得避免双重征税和防止偷漏税的安排》第三议定书

澳门特别行政区经济财政司司长梁维特与国家税务总局副局长王秦丰于本年 7 月 19 日在北京签订《内地和澳门特别行政区关于对所得避免双重征税和防止偷漏税的安排》(《安排》)的第三议定书。(澳门第三议定书)

澳门第三议定书主要作出三项修定,包括:一、扩大税收《安排》第八条第一款中对运输业务的定义,海运、空运和陆运运输所取得的收入和利润确定为税收《安排》中的运输业务;二、飞机和船舶租赁业务支付的特许权使用费的内地预提税税率由 7% 降至 5%。需留意澳门第三议定书包涵的预提所得税税率降低并未取代原有的一般特许权使用费预提所得税,非飞机和船舶租赁业务的特许权使用费的内地预提税税率依旧为 7%;三、加入股息、利息、特许权使用费和财产收益的反避税措施。

同属国家的特别行政区,香港已于 2015 年签订《内地和香港特别行政区关于对所得避免双重征税和防止偷漏税的安排》第四议定书(香港第四议定书)。比较澳门第三议定书及香港第四议定书,本文第二段所作出的三项修定同样包括在香港第四议定书内。从税收《安排》的条款可见国家对港澳的税务优惠安排一视同仁。

然而,香港第四议定书也有些修订并未有包括在澳门第三议定书内。香港第四议定书大大扩阔了资料交换安排所涵盖的税项种类范围,除了包涵个人所得税及企业所得税,更将资料交换安排的税种扩阔至内地的增值税,消费税,营业税,土地增值税及房产税。换言之,如国家税务局就以上任何一种内地税项对香港纳税人存有疑问,可向香港税务局要求提供有关资料。国家税务局暂未有于此次签订的澳门第三议定书增加其对澳门特别

行政区资料交换安排的权利。但长远而言,相信类似的资料交换安排仍会于澳门作出修订,以符合提升澳门税务透明度的国际标准,配合澳门税务发展达国际水平。

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Tax Newsflash

3rd Protocol of Macau-Mainland China Tax Treaty was signed

A third Protocol of "Arrangement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income" ("DTA") was signed on 19 July 2016 in Beijing ("Macau-China 3rd Protocol").

There are three major amendments included in the Macau-China 3rd Protocol. They are (1) a broadening definition of transportation business under the DTA. As stated in the Macau-China 3rd Protocol, income and profits derived from the operation of ships, aircraft or land transport vehicles in shipping, air and land transport are all covered in Article 8 of the DTA; (2) withholding tax rate for royalty paid to aircraft and ship leasing reduces from 7% to 5%. Meanwhile, one should pay attention to the fact that the withholding tax reduction here does not replace the withholding tax rate applied to the non-aircraft and ship leasing royalty. The withholding tax rate for the non-aircraft and ship leasing royalty remains at 7%; (3) anti-avoidance measures are included to the articles of dividend, interest, royalties and capital gains.

Similar to Macau, Hong Kong, as the Special Administrative Region of the PRC, has signed the 4th Protocol of DTA in 2015 ("HK-China 4th Protocol"). Comparing the HK-China 4th Protocol and Macau-China 3rd Protocol, one should note that the three amendments as above-mentioned were identically included in both Protocols.

However, one of the amendments included in HK-China 4th Protocol was not covered in Macau-China 3rd Protocol. In HK-China 4th Protocol, the information to be exchanged by the Tax Authorities were extended. In addition to Individual Income Tax and Enterprises Income Tax, the tax information exchange arrangements extended to Value Added Tax, Consumption Tax, Business Tax, Land Appreciation Tax and Real Estate Tax. With the exchange of information arrangement under DTA, should the State Administration of Taxation ("SAT") has enquiries on a Hong Kong taxpayer from the captioned PRC tax perspectives, the Hong Kong Inland Revenue Department will response to the SAT's request. Such extension on the scope of information exchange was not included in Macau-China 3rd Protocol. But in the long run, one believes that similar information exchange arrangements will be revised in Macau so as to conform the enhancement on transparency of Macau Tax Regime and to meet the international standards.

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