



税务快讯

欧盟调整避税天堂黑名单 确认澳门从黑名单中移除

欧盟去年十二月将 17 个国家和地区(包括澳门)列入避税天堂黑名单(备注)。经过欧盟官员后继讨论及基于相关国家和地区已承诺改进税务制度,在 2018 年 1 月 23 日,欧盟于布鲁塞尔欧盟成员国财政部长会议中正式确认将其中 8 个国家或地区剔出避税天堂黑名单。确认从避税天堂黑名单中移除的国家和地区包括澳门、巴拿马、南韩、阿拉伯联合酋长国、巴巴多斯、格林纳达、蒙古和突尼斯。

欧盟表示澳门已经承诺改革税收政策以示合作,因而将澳门从黑名单中移除。虽然欧盟仍未公布针对黑名单的任何制裁方案,但黑名单始终对有关国家和地区的国际税务形象有损,我们乐于见到澳门成功与欧盟于税制发展上达成共识及从黑名单中移除。

上述从黑名单中移除的国家和地区会被列入另一份「灰名单」,又称为「观察名单」。连同刚从黑名单中移除的 8 个国家和地区,现时总共有 55 个国家和地区被列入「灰名单」。更新后的「灰名单」包括澳门、香港、台湾、巴拿马、南韩等地。「灰名单」被欧盟认定为在其税务制度上存在不足之处,但有关国家和地区已承诺在特定时间(2018 年或 2019 年)内解决其税制上的不足。欧盟会对「灰名单」进行评估以确定名单中的国家和地区不需要被重新列入黑名单。

为避免再次被列入黑名单,相信澳门会及时履行对欧盟所作出的承诺,包括跟进并落实《多边税收征管互助公约》延伸至澳门之相关程序,以及检讨和完善澳门离岸业务的法律制度。在这方面,澳门政府表示,目前有关延伸《多边税收征管互助公约》至澳门之程序已进入最后阶段,预期很快会作出政府声明将其落实。届时,澳门将可与包括全体欧盟成员国在内的其他税务管辖区进行金融账户自动信息交换,各界应密切留意。

澳门企业，特别是跨国企业目前通过其位于澳门的公司(包括澳门离岸公司)负责集团的重要业务，需要保持警惕，主动评估现有的业务结构和运作是否可以持续。

备注: 欧盟原先于上年 12 月 5 日公布的避税天堂黑名单包括美属萨摩亚、巴林、巴巴多斯、格林纳达、关岛、南韩、澳门、马绍尔群岛、蒙古、纳米比亚、帕劳、巴拿马、圣卢西亚、萨摩亚、特立尼达和多巴哥、突尼斯和阿拉伯联合酋长国。

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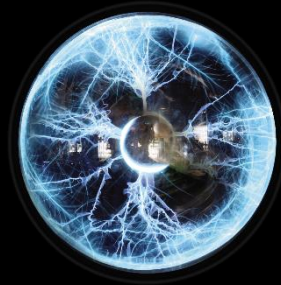
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Tax Newsflash

Macau was removed from the European Union (EU) tax haven blacklist

The European Union (EU) released a tax haven blacklist of 17 tax jurisdictions, including Macau, in December 2017 (Note). As a result of the EU committee's discussion and certain blacklisted tax jurisdictions' commitments to reform their tax systems to meet the EU standards, it is officially announced that 8 out of 17 tax jurisdictions have been removed from the tax haven blacklist, upon the approval in the EU finance ministers meeting in Brussels on 23 January 2018. It was confirmed that Macau, Panama, South Korea, the United Arab Emirates, Barbados, Grenada, Mongolia and Tunisia were removed from the blacklist.

The EU removed Macau from the blacklist in view of its commitments to address the EU's concerns. Although the EU has not yet announced any sanctions against the blacklist, the blacklist has always been detrimental to the international tax positioning of the involved tax jurisdictions. We are delighted with the reaching of consensus between Macau and the EU regarding tax system development and the removal of Macau from the blacklist.

The above mentioned 8 tax jurisdictions removed from the blacklist will be included in another "grey list", also known as "watch list", with 55 jurisdictions in total as at today. These jurisdictions have committed to reform their tax systems or change their tax rules to abide by the EU standards within the specified time limits (within 2018 or 2019). The updated "grey list" includes Macau, Hong Kong, Taiwan, Panama, South Korea and other jurisdictions. The EU will review the "grey list" periodically and the jurisdictions that fail to fulfil their commitments may be put back to the blacklist in the future.

To avoid being brought back to the blacklist, it is expected that Macau needs to fulfil the commitments to the EU timely, including the extension of the "Multilateral Convention on Mutual Administrative Assistance in Tax Matters" to Macau, as well as reviewing and enhancing the local laws and regulations governing offshore businesses. Currently, the procedures on the extension of "Multilateral Convention on Mutual Administrative Assistance in Tax Matters" to Macau have reached the final stage. It is expected that the relevant announcement will be made by the government soon. By

then, Macau will be able to proceed with the automatic exchange of financial account information with other tax jurisdictions including all EU member states. One should pay close attention to the announcement.

Macau companies, in particular, the multinational corporations with significant business transactions through their Macau subsidiaries (including Macau offshore companies), should take the initiative to review their existing business structures / operations and consider if the current business model can be sustained.

Note: The blacklist released in December 2017 included American Samoa, Bahrain, Barbados, Grenada, Guam, South Korea, Macau, the Marshall Islands, Mongolia, Namibia, Palau, Panama, St Lucia, Samoa, Trinidad & Tobago, Tunisia and the United Arab Emirates.

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