



## 香港税务快讯

### 香港税务局发布关于国别报告通知书填报流程的指南

按照香港税务条例，对于需要提交国别报告的跨国集团，其香港实体须在会计年度结束后 3 个月内 通知香港税务局其集团提交国别报告的相关信息。此外，如该香港实体的最终控股企业所在的国家或地区尚未与香港建立国别报告信息自动交换机制，则香港实体则须于会计年度结束后 12 个月内 向香港税务局递交国别报告(简称为“补充申报义务”)。

香港税务局现已发布关于国别报告通知书填报流程的指南，并宣布国别报告在线提交系统正式启用。

香港的首个国别报告要求生效期适用于 2018 年 12 月 31 日结束的财务年度，因此，第一批国别报告通知书须在 2019 年 3 月 31 日 前完成填报。

国别报告通知书的填报流程如下：

#### 1. 申请带有自动信息交换功能的电子证书

每个香港实体的授权代表可向香港邮政电子核证机构申请带有自动信息交换功能的电子证书。通常情况下，该电子证书的申请受理时间需要两个工作周，因此需要尽早着手申请。

作为替代方案，香港实体也可以授权委任服务机构代表其完成通知书的填报提交。

#### 2. 网上提交国别报告通知书

香港税务局针对其在线递交系统的操作流程发布了指南，包括了有关信息填写的各项细节（详情可参见香港税务局网站）。

## 国别报告信息的自动交换

香港目前已经与 55 个国家和地区<sup>1</sup>启动了基于《多边主管当局间协议》（*Multilateral Competent Authority Agreement*）的国别报告交换机制，不过这些协议大多自 2019 年 1 月 1 日及以后开始的财务年度才开始生效。

针对 2019 年 1 月 1 日前开始的财务年度，香港税务局目前与 11 个国家地区的主管当局达成了双边交换协议<sup>2</sup>。我们也了解到香港税务局正与其他已与香港签订避免双重征税协定的国家和地区积极探索类似的双边交换协议。

如上文所述，在缺乏税务信息自动交换协议的情况下，跨国集团的香港实体需要在财务年度结束后 12 个月内在香港完成国别报告补充申报。例如，目前香港尚未与美国达成这一自动交换协议。

### 注释：

<sup>1</sup> 数据详情参见 OECD 网站 <http://www.oecd.org/tax/beps/country-by-country-exchange-relationships.htm>

<sup>2</sup> 包括法国、根西岛、爱尔兰、日本、泽西岛、韩国、马耳他、荷兰、新西兰、南非和英国。详情参见香港税务局官方网站 [https://www.ird.gov.hk/eng/tax/dta\\_cbc.htm](https://www.ird.gov.hk/eng/tax/dta_cbc.htm)

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## Hong Kong Tax Newsflash: Hong Kong IRD Guidance on CbCR Notification Process

A Hong Kong entity must notify the Inland Revenue Department (IRD) of its Country-by-Country (CbC) reporting obligations within 3 months of the end of the relevant accounting period. In addition, these rules require a local entity that has a non-resident Ultimate Parent Entity (UPE), which is located in a jurisdiction without an automatic tax information exchange agreement with Hong Kong, should file a CbC Report within 12 months after the end of the relevant accounting period (secondary filing obligation).

The IRD has released guidance on the CbC Notification process, and announced that the online reporting Portal is now ready for use.

In Hong Kong, the first CbC reportable period is for the year ended 31 December 2018. Accordingly, if applicable, the first Notifications are due **31 March 2019**.

The procedure for submitting a Notification is as follows:

### 1. Application for an E-certificate with Automatic Exchange of Information (AEOI) Function

An authorized representative from a Hong Kong entity may apply for an e-certificate with AEOI function from the Hong Kong Post Certification Authority. It is expected that applications may take up to two weeks to process. Accordingly, affected entities should not delay making the required application.

Alternatively, a Hong Kong entity may designate and authorize a service provider to file a Notification on behalf of the Hong Kong entity.

## 2. Submission of a CbC Notification Filing on the Portal

The IRD released guidance on the Portal in this regard, including details concerning the information required. The detailed guidance can be found in the IRD's website.

### **Automatic exchange of CbCR**

There are 55 jurisdictions<sup>1</sup> with activated exchange arrangements under the Multilateral Competent Authority Agreement, however, most of these arrangements are effective for accounting periods starting on or after 1 January 2019.

Insofar as earlier periods are concerned, the IRD has concluded 11 bilateral exchange agreements<sup>2</sup>. The IRD continues discussions with other treaty partners for similar bilateral exchange agreements.

As noted above, in the absence of the automatic tax information exchange arrangement, the affected Hong Kong entity is required to file a CbC Report within 12 months after the end of the relevant accounting period. Of note, there is currently no such arrangement in place between the United States and Hong Kong.

### **Reference:**

<sup>1</sup> Please refer to OECD website <http://www.oecd.org/tax/beps/country-by-country-exchange-relationships.htm>

<sup>2</sup> Including France, Guernsey, Ireland, Japan, Jersey, Korea, Malta, Netherlands, New Zealand, South Africa, and United Kingdom. Please refer to IRD website [https://www.ird.gov.hk/eng/tax/dta\\_cbc.htm](https://www.ird.gov.hk/eng/tax/dta_cbc.htm)

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