

## 税务快讯之粤港澳大湾区系列

### 香港科技人才入境计划在粤港澳大湾区人才流动的协同效应

粤港澳大湾区包括中国广东省的9个城市（广州、深圳、珠海、佛山、中山、东莞、肇庆、江门、惠州）以及香港和澳门2个特别行政区(特区)，2017年，粤港澳大湾区在面积、人口、机场旅客量等指标上已经位列全球湾区前茅，未来大湾区可能是世界上最大体量的湾区和大都市圈。

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[从税务和商务角度聚焦在粤港澳大湾区投资和营商所面临的挑战和机会](#)

湾区经济不仅早已成为世界经济发展的重要增长极，更是各国竞争力和创新能力的载体。粤港澳大湾区作为中国经济增长新动能和接轨全球经济的新支点也应运而生。粤港澳大湾区横跨“一国两制三关税区”，其政策制定要以中央和粤港澳三地签署协议的协商方式推进，而非国家直接制定规划。在协商过程中，各地区的政府也就未来合作目标对三地进行了战略定位。在香港的规划上：我们要巩固和提升香港国际金融、航运、贸易三大中心地位，强化全球离岸人民币业务枢纽地位和国际资产管理中心功能，推动专业服务和创新及科技事业发展，建设亚太区国际法律及专业调解服务中心。

香港奉行自由贸易，同时亦是国际金融中心、全球最大的离岸人民币服务枢纽、亚洲最大的资产管理中心。香港股票市场的集资额居世界前列。早前，港交所推出拥抱新经济的新上市制度，容许同股不同权架构的企业上市，以及接纳尚未有盈利或营业收入的生物科技公司申请上市。这个新制度将会吸引更多投资者及进一步吸引创科企业来港发展。粤港澳大湾区发展强调的是优势互补，而香港与内地大湾区城市在创新科技方面的互补性很强。香港拥有国际网络，以及优秀的大学和基础科

研能力，而内地大湾区城市除了拥有高端的生产设备，也拥有丰富的人力资源，香港政府深深相信，要发展创科，两地人才交流是关键。俩地人才交流，让他们互相启发，共同提升自身水平，成为贡献香港、贡献湾区、贡献国家的创科人才，向打造国际科技创新中心的目标迈进。

为积极配合创科业界发展及在延揽人才方面的需要，香港政府於二零一八年六月推出「科技人才入境计划」，為合資格科技公司／机构**快速輸入海外和內地科技人才來港工作**。计划以先导形式推行，为期三年。计划先适用于在**香港科技园公司（科技园公司）及数码港**从事**生物科技、人工智能、网络安全、机械人技术、数据分析、金融科技及材料科学**的租户和培育公司。首个运作年度输入最多 1,000 名科技人才。

在申请配额阶段，申请的科技公司／机构须向香港创新科技署证明本港缺乏或不能轻易觅得具备相关技术、知识或经验的人才。这安排既能维持香港本地人才有足够的就业机会，亦能免却申请公司／机构须就每宗申请反复证明本地人才短缺，令所需人才才能尽早到位工作。创新科技署会参考科技园公司／数码港的意见，决定是否向申请的科技公司／机构发出配额。有关配额申请在提交齐全文件后，可以在两星期内完成审批。配额有限期为六个月。成功申请的科技公司／机构每年可得到不多于 100 人的配额。获发配额的科技公司／机构，在觅得与配额所述人才要求（包括主要职责、学历要求、职业技能、相关经验和薪酬福利）相符的人选后，可为相关人士向香港入境事务处提交工作签证的申请。有关申请在提交齐全的文件后，香港入境事务处亦可於两星期内完成审批。

科技人才入境计划规定申请的科技公司／机构每聘用三名非本地人士，便须增聘一名本地全职雇员（雇佣合约为期最少一年）和两名本地实习生（为期最少三个月）。这些本地雇员全部均须安排从事与科技相关的工作。

经科技人才入境计划来港的人士，须持有具特别认受性的大学所颁授的科学、科技、工程或数学（STEM）学科学位，即「QS 世界大学排名榜」、「伦敦时报高等教育世界大学排名榜」及「世界大学学术排名」与 STEM 相关的首 100 间大学所颁授的学位。持有硕士或博士学位者无需工作经验，持有学士学位者则须具备最少一年在相关科技范畴的工作经验。不符合以上的学历要求，但在特定范畴上具备良好技术资格、经证明的专业能力及／或有关经验和成就的科技人才，若备有文件证明，仍可以按个别情况予以特别考虑。

有关计划详情，可参阅香港创新科技署网页，网址为：  
<https://www.itc.gov.hk/gb/techtas/faq.htm>

## 总结

粤港澳大湾区将是中国经济增长的新动能和接轨世界经济的新支点，它进一步明确了中国以城市群发展协调区域经济的大方向。粤港澳大湾区这一概念从提出至今不过十个月，我们已经看到政企学界的积极行动。大湾区的发展确实需推动人才、技术、资金的高效流动，发挥已有创新本能，紧密地嵌入全球创新网络，使湾区从愿景转变为现实，成为真正具有世界影响力的顶级湾区。

为配合和接轨世界经济的新支点，企业可以从人才流动检视整体策略的发展与方向，利用**香港科技人才入境计划**，招聘企业缺乏的科技人才，推动创科发展，协助企业利用创新及科技（创科）升级转型，配合国

家的规划，在粤港澳大湾区创造优质和多元的发展机会。香港政府十分支持私营企业投资研发及培育更多创科人才，现有实习研究员计划，如科技园公司及数码港公司聘请实习研究员协助进行研发项目时可以申请津贴，每月最高额为 16,000 港元。香港政府稍后亦会推出科技专才培育计划，资助合格企业聘用创科博士后专才，并以配对形式，支持这些企业保送他们的创科人才出外培训。这种种计划有利企业在粤港澳大湾区创造更多元化的发展机会。请企业密切留意发展。德勤中国的专业团队可从人才流动及税务方面提供个人及企业方案，助各行业投资者于大湾区的发展，提升企业自身的竞争力。

德勤中国充分关注粤港澳大湾区的整体区域规划以及相关地区的支持政策，我们将保持与粤港澳大湾区的政府、商会以及各类企业密切沟通，也欢迎相关政府部门和投资者以及企业与我们进行富有针对性的沟通和讨论；德勤中国会积极提供与粤港澳大湾区相关的一揽子的全方面专业服务和工具支持，助力各地政府提高营商环境和各行业投资者实现更多的粤港澳大湾区的投资、合作机会及创新的商业模式。

德勤中国也将积极针对粤港澳大湾区举办相关市场活动和发布专业看法，敬请关注德勤中国的微信、Facebook 以及官网的最新信息。

本文由德勤中国为本行中国大陆及香港之客户及员工编制，内容只供一般参考之用。我们建议读者就有关资料作出行动前咨询税务顾问的专业意见。

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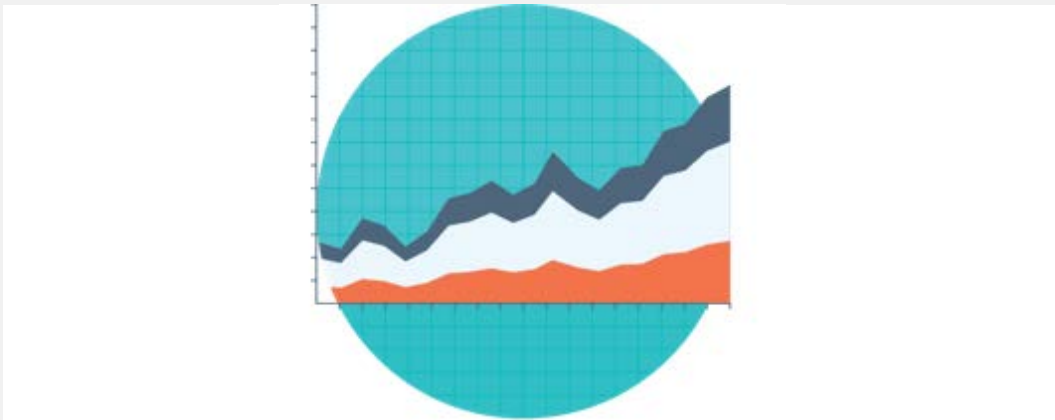
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## Tax Newsflash on Guangdong-Hong Kong-Macau Greater Bay Area New Immigration Scheme for Technology Talent Admission in the Hong Kong Special Administrative Region Brings New Opportunities and Synergies

The Guangdong-Hong Kong-Macau Greater Bay Area (GBA) aims to facilitate trade between the Guangdong Province of Mainland China, the Hong Kong Special Administrative Region (HKSAR) and the Macau Special Administrative Region (MCSAR), and with this aim the relevant governments have made numerous institutional innovations to customs administration in the China (Guangdong) Pilot Free Trade Zone ("Guangdong FTZ"). This article summarizes relevant guidance that has been issued, innovations that have been made and additional reform measures that have been introduced, along with some related challenges and opportunities for businesses.

**Please find below previous issue of GBA series**

[Challenges and opportunities in investing and doing businesses in Greater Bay Area from tax and business perspective](#)

The Greater Bay Area (GBA) has emerged as a new driving force for economic growth, a hub connecting Mainland China and its two special administrative regions (SARs) to the global economy, and a catalyst for competitiveness and innovation. The GBA embodies the concept of "one country–two systems–three customs zones", across Guangdong–Hong Kong Special Administrative Region (HKSAR)–Macao Special Administrative Region (MCSAR). The GBA's policies are realized through negotiation and agreement between China's central government and the local governments of Guangdong, HKSAR and MCSAR. HKSAR plays a key role in the GBA as an international finance center, shipping and trading center, and a global offshore RMB business hub, factors which continuously strengthen its international asset management position. The HKSAR also facilitates the development of technology and innovation-led businesses and is developing an international legal and arbitration center for Asia-Pacific.

With technology and innovation-led companies fast becoming key drivers of the global economy, the stock exchange in HKSAR is taking steps to attract listings by these "new economy" companies to capitalize on this growing trend. The new listing regime introduced by the Stock Exchange of Hong Kong allows the listing of biotech companies that do not meet any of the Main Board financial eligibility tests, high-growth and innovative companies with weighted voting rights structures and issuers seeking a secondary listing in Hong Kong. The new listing regime makes the bourse more attractive to technology firms, which will not only expand capital markets in the region, but also spark innovation in the GBA.

The innovation and technology strengths of the HKSAR and Mainland GBA cities are highly complementary. HKSAR has a longstanding international network, excellent universities and well-established research capabilities, while mainland cities have high-end production facilities and high quality talent.

The HKSAR government believes talent exchange between the HKSAR and Mainland GBA cities is the key to development of the innovation and technology sector. Talent exchange brings mutual inspiration and improvements, and will eventually contribute to the two SARs, Mainland GBA cities and China as a whole creating an international centre of technological innovation.

To address the increased demand for developing the innovation and technology-related sectors, the HKSAR government in June 2018 introduced the Technology Talent Admission Scheme (TechTAS).

TechTAS is a three-year pilot scheme, with a 1,000-person annual quota for hiring R&D-related talent from overseas and Mainland China. Each eligible technology company/institute can be allotted a maximum quota of 100 within each six-month quota validity period. Technology companies/institutes allotted quotas can proceed to apply for employment visas for qualified applicants and the expected accelerated processing time for visa applications is approximately two weeks.

Eligible technology companies/institutes are initially limited to the following groups:

- In general, tenants /occupants of the Hong Kong Science and Technology Parks Corporation (HKSTPC) (including The Hong Kong Science and Technology Park, InnoCentre or industrial estates managed by HKSTPC), or Cyberport Management Company Limited; and
- Those engaged in biotechnology, artificial intelligence, cybersecurity, robotics, data analytics, financial technology or materials science.

Eligible overseas talent is initially limited to:

- Degree holders in science, technology, engineering, or mathematics (STEM) subjects from one of the top 100 universities in the most recently published STEM ranking tables ([QS](#), [Times Higher Education](#) and the [Academic Ranking of World Universities](#))
  - Bachelor's degree holders should possess at least one year of work experience in a related technology area
  - The work experience requirement can be waived for Master's or Doctoral degree holders

For every three people hired from overseas under a quota, the technology company/institute must employ the following number of locals to engage in R&D/technology-related work:

- At least one local on an employment contract of at least one year who has at least a Bachelor's degree; and
- At least two local interns who are undergraduates, graduates, or postgraduates with an internship duration of at least three months.

For more details on TechTAS, please refer to the website of the Innovation and Technology Commission at <https://www.itc.gov.hk/gb/techtas/faq.htm>

## Looking Forward

The GBA will be a new driving force further connecting the region to the world economy. The GBA initiatives were only proposed less than 10 months ago, yet we have already seen positive action from political, business, and academic circles supporting its development. The GBA's development requires mobility of talent, knowledge and financing, fulfilling existing innovation capabilities and connecting with the global innovation network with the goal of turning the GBA vision into reality.

To connect with the world economy through the GBA, companies can benefit from the mobility and recruitment of talent through **TechTAS**. The HKSAR government strongly supports private enterprises investing in R&D and fostering more innovation and technology talent. Under the current Internship Programme, HKSTPC- and Cyberport-based companies can apply for funding to recruit R&D interns with a maximum monthly allowance of HKD16,000. The HKSAR government is also going to introduce a technology specialist development programme at a later stage, providing funding support to eligible companies to recruit postdoctoral innovation and technology specialists and provide them with professional training. These programs will help companies create more diversified development opportunities in the GBA.

Deloitte China has been following up closely and monitoring the development of the GBA. We have regular dialogue with local governments, business associations and companies within the Area. Deloitte China provides a full range of professional services and support tools in relation to the GBA, with the aim of helping governments improve the business environment and offer investors more and better investment options, collaborative solutions and innovative business models. In the coming months, Deloitte China will conduct a series of activities and produce publications in relation to GBA initiatives. Connect with us through Deloitte China's WeChat, Facebook and official website for more details.

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