



中國稅務及投資顧問有限公司
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“世貿”與“更緊密經貿關係安排”常見問答



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Published articles 發表文章

- ▶ Tax Planning in respect of Trading and Re-invoicing Operations in Hong Kong, Singapore Accountants, April 1997;
- ▶ Issues concerning Double Taxation and Tax Relief in Hong Kong after July 1997, The Taxation Institute of Hong Kong, Volume 1, No. 3, Autumn 1997; (Co-author)
- ▶ Value Added Tax Issues in the People's Republic of China, Singapore Accountants, February 1998;
- ▶ 談外商在大陸製造及銷售業務的增值稅問題，台灣中國稅務1624期；
- ▶ China, Taxation of Hong Kong Residents and Foreign Nationals, Asia-Pacific Tax Bulletin, Volume 6, No. 1, 2000, IBFD Publications BV.

PRC TAX SERVICES

中國稅務

We provide both tax consultation and agent services:

- Providing update information on PRC tax laws, administrative regulations and rules including corporate income tax, VAT, business Tax and consumption tax, city property tax, deed tax and stamp tax;
- Providing consultation on issues relating to taxation, foreign exchange, accounting, use, issue and custody of tax invoices;
- Providing consultation on the avoidance of double taxation on income under the PRC tax treaty framework including application for certificate of residency;
- Providing services relating to application for granting of tax incentive, income tax, turnover tax, behavioral tax declarations and filing for PRC corporations, and application for temporary tax registrations for non-resident foreign investors;
- Tax declaration and filing for PRC individual income tax for foreign nationals and residents of Hong Kong and Taiwan;
- Providing assistance in application for recognition of general VAT taxpayer and certificate for export rebates.
- Providing assistance in initiating administrative appeals and/or litigations for tax related cases.

我們提供稅務諮詢和代理服務

提供最新中央、地方稅法、行政法規及規章，包括企業所得稅、增值稅、營業稅、消費稅、城市房地產稅、契稅、及印花稅等；

稅務、外匯、會計、發票使用、開立和保管相關問題；

中國稅收協定有關避免雙重徵稅規定及諮詢、申請稅務居民證明；

申請稅務優惠審批、申報公司、企業所得稅、增值稅、營業稅、消費稅、行為稅、及辦理境外公司臨時稅務登記；

申報外籍員工、港澳台員工個人所得稅、申請及變更稅務登記；

一般納稅人申請認定、申請出口退稅；

協助提起稅務復議、及訴訟。

Procedures in Setting up a Foreign Investment Enterprise

設立外商投資企業一般程序

1. LEGAL AUTHORITY

- ◎ The PRC Law on Sino-Foreign Equity Joint Venture Enterprises and the Detailed Implementation Regulations
- ◎ The PRC Law on Sino-Foreign Co-operative Joint Venture Enterprises and the Detailed Implementation Regulations
- ◎ The PRC Law on Wholly Foreign Owned Enterprises and the Detailed Implementation Regulations

1. 法律依據

- ◎ 中華人民共和國中外合資經營企業法，及其實施細則；
- ◎ 中華人民共和國中外合作經營企業法，及其實施細則；
- ◎ 中華人民共和國外資企業法，及其實施細則。

2. PRE-APPROVING STAGE

The applicant shall conduct a name search at the local office of State Administration of Industry and Commerce to ensure that there is no duplicate name and that the name is registrable. A name reservation can be submitted before the applicant applies to the local office of State Administration of Industry and Commerce for a name pre-approval. The purpose is to ensure that the name is ready for later use. The name pre-approval certificate is valid for 6 months.

In addition, the shareholder must sign a provisional tenancy agreement. Or alternatively the Chinese party in the case of a Sino-foreign joint venture can provide proof of fixed business place for the proposed enterprise. The agreement must be submitted together with the application for approval. The PRC General Code of Civil Law provides that a legal person must have a domicile or a fixed place of business as a pre-condition for obtaining a legal person status.

Applicants for production-type foreign investment enterprise shall also obtain approvals from the fire safety and environmental protection authorities respectively.

2. 審批前階段

外國投資者需要先到工商行政管理局進行企業名稱查詢，目的在於確定沒有相同企業名稱登記。之後，外國投資者應填寫一份 "企業名稱預先核准申請書"，正式提出名稱申請，獲得工商行政管理局批准之後，有關名稱申請有效期為6個月。

同時，外商投資者需要簽訂一份臨時租約，如果是申請成立中外合資或者中外合作企業的，一份由中方提供使用場地的有效證明文件。根據中國的民法通則，法人成立的先決條件就是它擁有自己的住所，即經營場所，沒有場地使用場地證明或者租約的，審批機關不受理申請。

如果外國企業是提出設立工廠申請，審批機關還需要公安消防機關以及環保機關通過的批准證明文件。

3. APPROVAL STAGE

The shareholder shall submit to the local office of the MOFTEC at the city level an application form attaching the name pre-approval, tenancy agreement, a project proposal, a feasibility report, articles of association, shareholder agreement (between the Chinese party and the foreign party for joint venture enterprises). MOFTEC is renamed on March 2003 as Ministry of Commerce (MOC). After examining the application and the other documents and seeing that the applications are in compliance with the laws, the local office of the MOC will issue an "Approval Certificate" to the applicant. To set up factory operation, the applicant must submit application for approval on fire safety certificate from the Public Security Bureau and assessment of the project impact on environment from the local office of the environment authorities.

3. 審批

外商投資者需要親自或者委托代理人向對外經濟貿易部門提交申請書"企業名稱預先核准申請"，"場地使用證明"，"項目建議書"，"可行性報告"，"公司章程"，"合同及協議"(中外合資合作適用)，消防及環保批准證明文件，對外經濟貿易部門收到上述申請書及有關文件後，如果認為符合法律規定的，在法定期限前簽發"批准證書"。

Setting up a foreign investment enterprise 成立外商投資企業

If the foreign investors are to operate in a specially regulated industry, they should submit an application for a license issued by the supervising government authority. The special industry license is an additional requirement. In the absence of such a license, any operating activities are unlawful and not allowed to proceed.

4. INCORPORATION STAGE

After obtaining the Approval Certificate, the applicant may proceed with registration with the local office of State Administration of Industry and Commerce at the city level within 30 days.

The foreign investment enterprise (FIE) shall come into existence at the date when the business certificate is granted.

倘若申請者是從事受規管行業的，申請者在獲得外經貿部（商業部）發出批准以外，申請從事有關受規管行業的許可證。未獲得行業許可證的，不得經營。

4. 成立

外商投資者取得"批准證書"之後30天內，需要向工商行政管理局申請營業執照。在工商行政管理局發出營業執照當日起，外商投資企業正式成立。

5. POST-INCORPORATING STAGE

After obtaining the business certificate, the FIE shall proceed with various statutory registrations within the time limits. The following lists out the types of registrations after the incorporation stage.

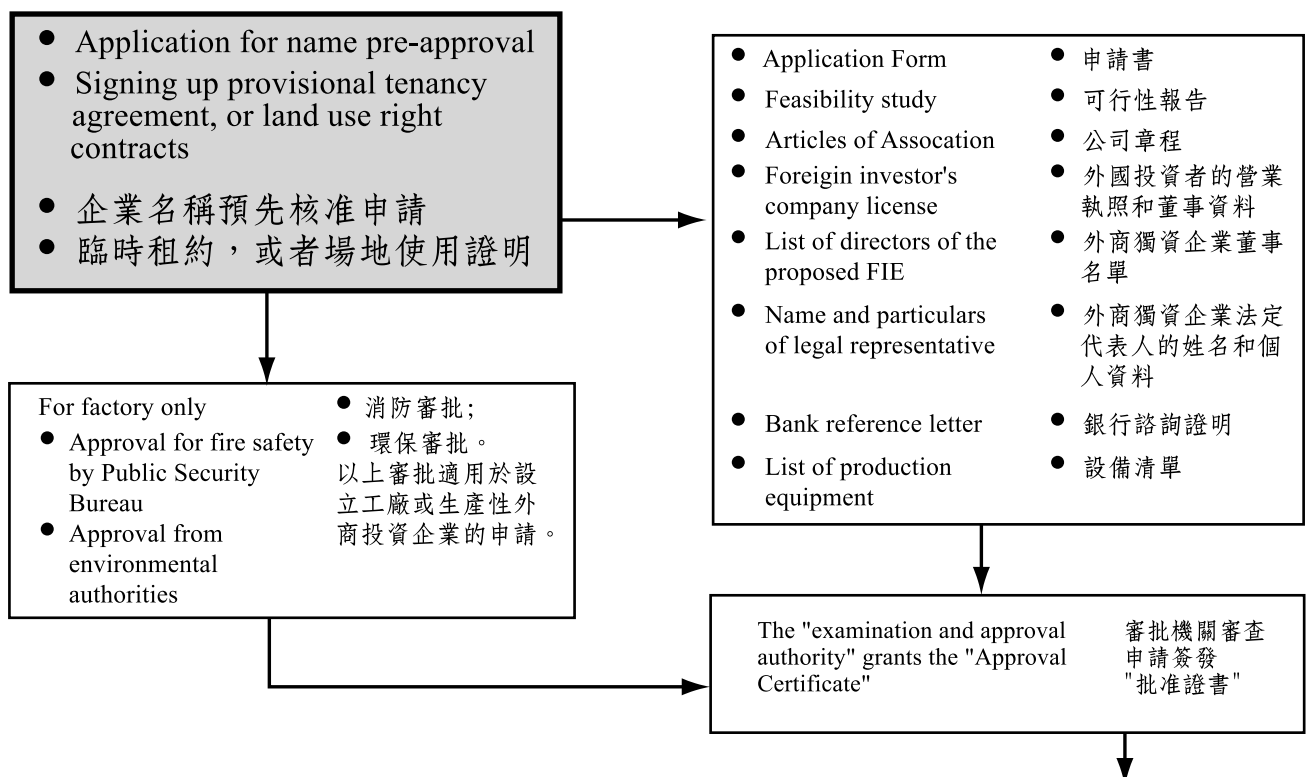
1	Organization identity code registration	組織機構代碼登記	6	Customs registration	海關登記
2	National tax registration	國稅登記	7	Statistics registration	統計登記
3	Local tax registration	地稅登記	8	Seal engraving and registration	刻印公章及登記
4	Financial registration	財政登記	9	Labor and social security registration	勞動及社保登記
5	Foreign exchange registration	外匯登記	10	Basic bank account registration	開設基本銀行帳戶

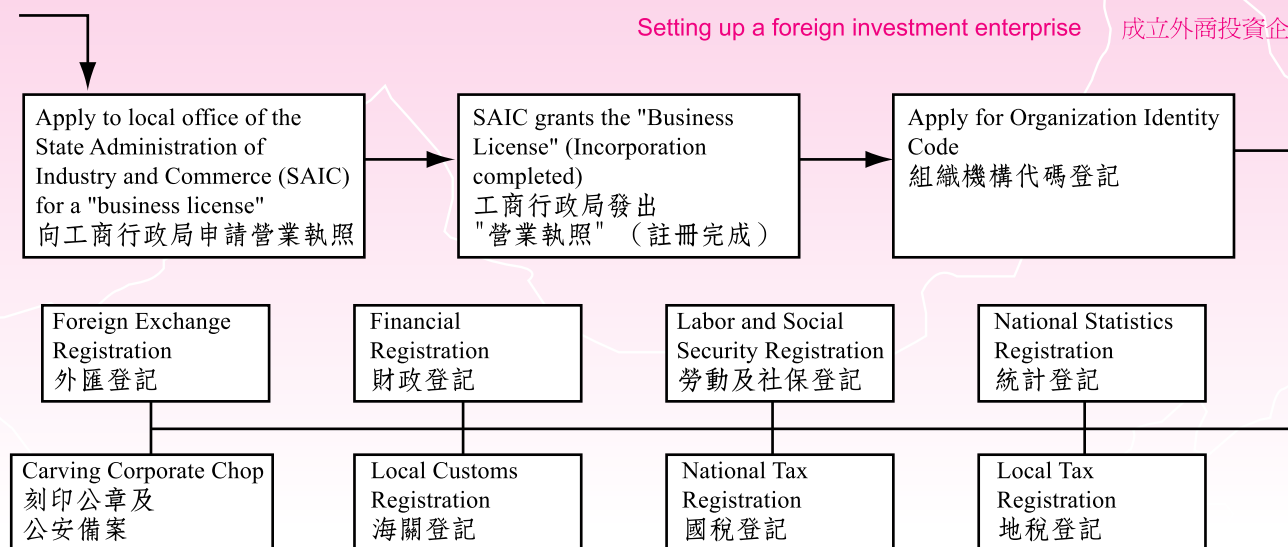
After completing all the registration, the foreign invested enterprise should appoint a PRC certified public accounting firm to perform capital examination. The basic establishment process is completed after the capital examination report is issued. The flow chart for setting up a wholly foreign owned enterprise is listed below.

5. 後續登記事項

外商投資企業在取得工商營業執照之後，需要在法定期限內向有關行政機構申請各項登記，需要登記的事項如下：—

在完成後續登記事項之後，還需要註冊會計師出具驗資報告，才能完成有關開業的事項。以下是申請設立外商獨資企業的流程：





Approving and Licensing Requirement for Specific Industries

特殊行業許可審批

If the proposed foreign investment enterprise is engaged in specifically regulated industry sectors, operating licenses for specific industry sectors must be obtained from the supervising government authorities.

申請設立外商投資企業的外國公司，如果從事屬於受規管行業的，需要按照主管部門分類，另外申請從事有關行業經營許可證。

	Specific Industry Sectors 部門分類	Supervising Government authorities 主管政府機構	Approval Authority 審批機構
1	Accounting Service 會計服務	Ministry of Finance 財政部	MOC 商業部
2	Advertising Services 廣告服務	State Administration of Industry and Commerce 工商行政管理局	MOC 商業部
3	Asset Appraisal 資產評估服務	State Asset Administration 國有資產管理局	MOC 商業部
4	Banking Service 銀行服務	People's Bank of China 中國人民銀行	MOC 商業部
5	Building and Construction Services 房地產及建築工程服務	Ministry of Construction 建設部	MOC 商業部
6	Commodity Inspection 商品檢驗服務	State Import & Export Commodity Inspection Bureau 國家商品檢驗檢疫局	MOC 商業部
7	Distribution of Video and Audio Products 視聽產品分銷服務	Ministry of Culture 文化部	MOC 商業部
8	Education Service 教育服務	Ministry of Education 教育部	MOC 商業部
9	Film Production Services 電影制作服務	Ministry of Culture 文化部	MOC 商業部
10	Finance Leasing Services 租賃融資服務	People's Bank of China 中國人民銀行	MOC 商業部
11	Hotel Accommodation 旅社、飯館服務	Ministry of Public Security 公安部	MOC 商業部
12	International Cargo Forwarding Agent 國際貨物運輸代理服務	Ministry of Commerce 商業部	MOC 商業部
13	Insurance Services 保險服務	China Insurance Regulatory Commission 保險監察委員會	MOC 商業部
14	Legal Service 法律服務	Ministry of Justice 司法部	MOC 商業部
15	Medical Services 醫療服務	Ministry of Health 衛生部	MOC 商業部
16	Publication 出版分銷服務	State Administration of Press and Publication 國家新聞出版總署	MOC 商業部
17	Retailing 零售分銷服務	Ministry of Commerce 商業部	MOC 商業部
18	Recruitment and Training Service 人才招聘及訓練服務	Ministry of Labor and Social Security 勞動及社會保障部	MOC 商業部
19	Security Services 證券服務	China Security Regulatory Commission 證券監察委員會	MOC 商業部
20	Transport Company 運輸服務	Ministry of Communication 交通部	MOC 商業部
21	Travel Agency Services and Tour Operator 旅行社及旅遊服務	National Tourist Administration 國家旅遊局	MOC 商業部
22	Telecommunications Services 電訊服務	Ministry of Information Industry 信息產業部	MOC 商業部

PRC Tax Treatments for some Typical cases

一些常見的 中國稅務問題

I. Taxation on Representative Offices

A representative office (RO) achieves the purposes that a foreign investor could establish a PRC presence in a relatively short time period and that the foreign investor is not required to make any commitment to bring in capital either in cash or in kind. Furthermore, the fact that an RO's approval certificate can be valid for a one-year period provides for an exit option for the foreign investor to test the water.

According to the PRC Income Tax Law for Foreign Investment Enterprise and Foreign Enterprise, its Implementation Regulations, ministerial regulations and rules issued by the State Administration of Taxation, an RO that carries on business activities within the PRC is subject to tax on income derived from sources in the PRC irrespective of whether they are paid by any sources inside the PRC.

In the absence of complete and accurate information relating to the RO's PRC-source income, the PRC tax authority normally adopts the cost plus method to ascertain the taxable income for practical reasons.

The major category of tax includes business tax and income tax. Business Tax is imposed at a rate of 5% on the total gross amount of monthly overheads incurred by the RO. The business tax is filed at monthly interval. Corporate Income tax is imposed at a rate of 33% on the deemed income. The deemed income is assessed at a rate of 10% on the total gross amount of overheads incurred by the RO during the relevant period. The RO must file income tax at a quarterly interval. For example, if the monthly overhead is RMB80,000, the business tax and income tax will be calculated as follows:-

◎ Gross amount = RMB80,000 / (1-10%-5%) = RMB94,118

◎ Business tax = RMB94,118 * 5%

◎ Income tax = RMB 94,118 * 10% (deemed profit) * 33%

The income tax rate of 33% including 3% local income tax will be reduced to 15% if the RO is located within the special economic zones or other designated areas.

The State Administration of Taxation (SAT) lists the following types of taxable activities that a representative office may perform: -

1. Acting as a merchandise trade agent;
2. Consulting services relating to business, legal, tax and accounting;
3. Services performed for a resident fellow subsidiaries of the same non-resident holding company;
4. Acting as advertising agents;
5. Providing services relating to visa handling, fee collecting, ticketing, tour operator, and hotel accommodation for non-resident tourist companies;
6. Consulting services given on behalf of non-resident financial institutions;

I. 常駐代表機構（代辦處）

外國公司在中國設立代辦處無須承擔投入資金的義務，同時亦可以在較短的時間內在中國設立商業據點。而且，審批機關發給代辦處的批准證可以只有一年期限，給予外國公司靈活地作出撤退的選擇。

根據中華人民共和國外商投資企業法和外國企業所得稅法、營業稅暫時條例、財政部以及國家稅務總局的有關規定，在中國境內從事應稅經營活動的代辦處，無論是否由境內機構支付，須要申報來源於中國境內的收入及繳納所得稅及營業稅。代辦處需要每月申報一次營業稅及每一季申報所得稅。

如果代辦處未能提供計稅的所有資料，一般採用成本加核定利潤方式計算應納稅所得，假設代辦處每月開支為RMB 80,000，核定利潤及應納稅所得額按下列方式計算：

當月利潤及成本總額 = RMB 80,000 / (1 - 10% - 5%) = 94,118

營業稅 = RMB 94,118 x 5%

所得稅 = RMB 94,118 x 10% x 33%

以上10%是核定利潤，33%是所得稅率包括3%地方稅。倘若代辦處是設在經濟特區或稅法所指定的地區，所得稅率減為15%。

國家稅務總局列舉代辦處從事的應稅經營活動列舉如下：

1. 從事商品代理貿易業務活動；
2. 商務、法律、稅務、會計等諮詢服務；
3. 代表機構為其集團內公司提供的服務活動；
4. 從事承攬或代理廣告業務；
5. 旅遊公司代表處提供辦簽證、收費、訂機票、導遊、聯繫的服務；
6. 銀行金融機構代表處的提供的諮詢服務；

7. Providing services within the business scope of a transport company;
8. Other taxable activities the RO performs for the clients.

The following activities are not subject to income tax and business tax:-

1. Resident representative offices performing services of market research, providing business information, liaison, consulting for the non-resident head offices on a free of charge basis;
2. Resident representative offices taking instructions from resident companies to act for them as agent, and the agency activities are mainly performed outside the PRC.

BUSINESS ACTIVITIES

In defining the business activities, the State Administration of Taxation, the State Administration of Industry and Commerce, and the Ministry of Foreign Trade and Economic Cooperation (The MOFTEC is now called the Ministry of Commerce) have different provisions. The SAT prescribes what constitutes a taxable activity while the SAIC stipulates that the RO should be engaged in non-direct business activities, subject to provisions in the international agreement. (Specifically, the restrictions on income-earning business activities undertaken by RO's in respect of legal, accounting, taxation, and management consulting are lifted in the WTO agreements China has acceded to.) The MOFTEC also provides that the RO's may only be engaged in non-direct business activities in respect of business liaison, product introduction, market research, and technical exchange on behalf of their heading office.

To determine whether certain activities are taxable, one has to consider the income tax rules rather than the types of activities an RO is allowed to do as stated in the scope of activities in the business licence. If the RO performs those non-direct activities for the client of its non-resident head office or other non-resident foreign companies on a fee basis, then the income derived from those activities is taxable under the PRC income tax rules.

The representative offices that do not carry on business activities or the RO's that carry on non-taxable activities, can submit applications to the tax authority for the granting of a tax exemption certificate.

The table below may help analyze the issue: -

7. 運輸公司代表處就運輸業務環節為客戶提供的服務；
8. 為客戶提供的其他應稅業務活動。

代辦處從事下列活動的，不徵所得稅及營業稅：

1. 為總機構了解市場情況、提供商情資料以及業務聯絡、諮詢、服務活動而沒有取得收入的；
2. 接受境內企業委託，在境外從事代理業務，而其活動主要是在境外進行的。

營業活動與應稅活動

有關代辦處的經營活動，國家稅務總局、國家工商行政管理局、及外經貿部（現在是商業部）有不同的規定。國家稅務總局列舉了代辦處可以進行的應稅活動，工商行政管理局則規定代辦處"應當是從事非直接經營活動的代表機構。但是，兩國政府已有協議的，按其規定辦理"。(在法律、會計、稅務及管理諮詢方面，中國已按照承諾允許外商透過代辦處從事營利性活動。)而外經貿部亦規定只允許代辦處"可以在中國境內從事非直接經營性活動...進行其經營範圍內的業務聯絡、產品介紹、市場調研、技術交流等業務活動"。

代辦處是否負有納稅義務需依照稅法確定，不能按照其從事活動的類別來確定。倘若代辦處有償為總機構的客戶或者境外其他公司從事允許的"業務聯絡、產品介紹、市場調研、技術交流等業務活動"，其獲得的收入是來源於中國境內的經營所得，需要依法納稅。

但是，沒有從事經營活動或從事非應稅經營活動的代辦處，在向稅務機關提出申請後，經批准取得免稅証的，可以無須納稅。

以下作一簡單歸納：

	Scope of activities 活動範圍	Are they taxable? 是否要納稅？	Exception 例外情況
Indirect business activities 非直接經營活動	Business liaison, product introduction, market research, and technical exchange 業務聯絡、產品介紹、市場調研、技術交流等	They are not taxable. 無須納稅	Taxable if they are performed for third party, or client of head office on a fee basis. 有償在境內替第三者或總機構的客戶提供同樣服務的。
Direct business activities 直接經營活動	The types of taxable activities listed out as per SAT circular 1996 (165) 國家稅務總局國稅發1996(165)號文件所指的應稅經營活動	They are taxable. 須要納稅	1. Subject to provisions in tax treaties China has entered into, or 1. 與其他政府簽訂稅收協定豁免的除外； 2. Performing agency activity outside PRC on behalf of resident principles. 2. 受境內客戶委託，在境外從事代理活動。

TAXATION ON EMPLOYEES

The RO has the legal obligation to deduct from its payroll the income tax and pay them to the local tax office. In addition, the RO and the staff have to bear certain social security contributions respectively including pension fund, hospitalization, unemployment, injury, and birth planning insurances. Please see the Individual Income Tax that follows on the income tax issue for foreign nationals and employees from Hong Kong, Macau and Taiwan.

員工稅務

代辦處有法定義務申報、代扣、及代繳本地員工的個人所得稅。除此之外，代辦處和員工雙方需要共同負擔一定比例的社會保護供款，包括養老金、住院、失業、工傷、及計劃生育等保險。供款由用人單位代扣代繳。外藉及港澳台員工的個人稅務問題，將在本文後面討論。

II. Taxation on landed property**RENTAL INCOME**

Rental income from properties owned by non-resident foreign investors are subject to the following taxes: -

Type of tax	Rate
1 Income tax	20% on rental income
2 Business tax	5% on rental income
3 City property tax	18% on rental income

The resident tenant has an obligation to withhold taxes upon the payment of rental to the foreign owner. On the other hand, the foreign owner can appoint a domestic tax agent to act for it. The tax agent will apply for a temporary tax registration on behalf of its principle, and obtain the tax invoices at the tax office upon payment of taxes.

Both the foreign owner and the domestic tenant shall also pay stamp tax respectively at a rate of 0.1% on the rental amount. In addition, the tenancy agreement shall be registered at the local administrative organs. Thirdly, the landlord shall ensure that it has got a lease certificate for the rented property.

TRANSFER OF PROPERTY

Non-resident foreign investor receiving consideration for the transfer of landed property located in the PRC will be subject to the following type of taxes: -

Type of tax	Rate
1 Income tax	20% on consideration
2 Business tax	5% on consideration
3 Stamp duty	0.05% on consideration
4 Land value appreciation tax	30% - 60% depending upon the appreciated value

Land value appreciation tax is levied on 4 different brackets of the appreciated value, which is arrived at by reference to the selling price minus the direct cost and the statutory deductions including business and stamp taxes. The income tax rate will be reduced to 10% if the owner is a resident of a PRC treaty country.

The buyer, on the other hand, has to pay a deed tax at the rate of 3% on total consideration irrespective of whether he is a resident or a non-resident.

II. 房屋物業出租或出售的收入**租金收入**

出租物業需要交納以下稅項：

(一) 所得稅	租金收入的20%
(二) 營業稅	租金收入的5%
(三) 城市房地產稅	租金收入的18%

稅法規定，租客有義務在交納租金時，代扣及代繳以上有關稅項。另一方面，境外業主亦可以委託境內稅務代理，申請辦理臨時稅務登記，在稅局先繳稅款，取得稅局出開的發票之後，交給租戶作記帳用。

租客及業主在訂立租賃合同時，各自需要付千分之一（0.1%）的印花稅。同時，為保障雙方，該租賃合同應存放行政機關備案。業主亦需依法取得“出租証”。

出售物業收入

外國公司或個人在中國境內轉讓物業的收入，需要繳納下列稅項：

(一) 所得稅	收入額的20%
(二) 營業稅	收入額的5%
(三) 印花稅	收入額的0.05%（萬分之五）
(四) 土地增值稅	按增值金額4個不同稅階，繳納30%至60%的稅款。

土地增值稅以納稅人轉讓房地產取得的增值額，扣除規定項目後的金額為稅基。規定扣除項目包括轉讓物業有關稅金，如營業稅、城市維護建設稅和印花稅等。如果外國公司或個人是稅收協定國的稅務居民，所得稅率為10%。

如果購買中國境內物業，無論是外國人或者是本地居民，買方需要支付3%的契稅。

III. Taxation on IP right Assigning and transfer fee

LICENSING IP RIGHTS

Fees under technology licensing agreements, intellectual property (IP) right licensing agreement received from a source in the PRC by non-resident foreign corporations or individuals shall be subject to a 10% withholding income tax, a 5% business tax, and a stamp tax of 0.03% on the gross amount. The resident payer has the legal obligation to withhold the tax and pay it over to the tax office. Residents of non-PRC tax treaty countries will be subject to a 20% withholding income tax.

ASSIGNMENT OF IP RIGHTS

Non-resident foreign investor receiving income for the Assignment of IP rights in the PRC will be subject to the following type of taxes: -

Type of tax	Rate
1 Income tax	20% on gross sum paid and payable
2 Business tax	5% on gross sum paid and payable
3 Stamp tax	0.03% on gross sum paid and payable

Foreign companies and nationals must register their IP rights in accordance with the PRC law in order that these rights are legally protected inside the PRC. Note that under the PRC Trade Mark Law and the PRC Patent Law, agreements for the granting of IP license or the transfer of IP rights shall be registered with the PRC State IP authorities for record filing purposes and notify the public by putting up a public notice in the designated official publications. Otherwise, the agreements are not valid.

Agreements for the transfer of patent application rights or patent rights from PRC legal persons or individuals to foreign nationals and companies must obtain government vetting and approval. Otherwise, the transfer is unlawful.

The 10% withholding income tax shall apply to resident payers located in the Special Economic Zones, coastal Economic Technology Development Zones, and coastal open areas. 20% withholding tax rate shall apply to resident payers in other areas, and residents of a non-PRC treaty country.

III. 知識產權許可和轉讓收入

許可費

許可費指商標使用許可，著作權使用許可，專利權使用許可等知識產權的使用許可費，及包括未受法律保護的專有技術許可等。

外國公司或個人與中國境內企業、個人簽訂許可合同而向後者取得的收入總額，須繳納以下預提稅，由境內支付者代扣代繳：

(一) 所得稅	收入總額的20%
(二) 營業稅	收入總額的5%
(三) 印花稅	收入總額的0.03%

轉讓知識產權所有權

外國公司或個人轉讓知識產權所有權給予中國公司或個人所取得的收入，需要交納下列稅項：

(一) 所得稅	收入總額的20%
(二) 營業稅	收入總額的5%
(三) 印花稅	收入總額的0.03%

外國企業或外國人需要在中國申請註冊有關知識產權，才能受法律保護。根據中國的商標法、及專利法，轉讓知識產權合同及知識產權使用許可合同，除了支付稅費以外，需要在國家商標局及專利局等行政機關辦理備案登記，同時亦要在指定的刊物刊登公告，才正式產生法律效力。

中國公司、企業、或個人向外國公司或個人轉讓專利申請權或專利權的，必須向政府機關提出申請，獲得批准後才能轉讓。

經濟特區、經濟技術開發區的所得稅率為10%。如果取得收入的外國公司或個人所在國，與中國有訂立稅收協定，所得稅率為10%。

IV. Individual Income Tax (IIT)

Foreign nationals working in the PRC with a monthly employment income exceeding RMB4,000 (RMB800 for local Chinese employees) shall pay IIT at progressive rates. Employees from Hong Kong, Macau and Taiwan are also subject to the same tax rules as applied to foreign nationals. See table for the income tax rates and brackets.

IV. 個人所得稅法

在中國境內工作的外籍員工，包括港、澳、台籍員工，而月薪超過人民幣 4,000元（國內員工每月人民幣800元），依照個人所得稅法的規定，須申報及繳交個人所得稅。個人所得稅的稅階和稅率資料，都列在本文附表中。

The 183-day exemption rule

If the employee stays in the PRC for a period not exceeding 183 days in a calendar year, the employee will not be subject to income tax subject to the conditions set out below being satisfied: (a) the salary is not borne by any source inside the PRC; and (b) the salary is not paid by any source inside the PRC.

The 183-day rule is used to determine whether the said income is taxable in the PRC. The tax exemption period for foreign nationals who are residents of a non-PRC treaty country will be shortened to 90 days in a calendar year.

The 365-day Rule

A PRC-domiciled individual is a tax resident for PRC Individual Income Tax Law purpose. A non-PRC domiciled individual who physically stays and works in the PRC for 365 days in a calendar year is regarded as a tax resident in the PRC as well. The 365-day rule is used to determine whether a person is a tax resident or non-tax resident.

Resident employee is subject to tax on all of his/her employment income derived from employment inside and outside the PRC. No count is taken of any "temporary absence" in calculating the number of days under the 365-day rule.

Temporary absence is a legal term, which is interpreted in a different way from the normal daily usage. The threshold for temporary absence is 30 days for a continuous absence in the tax year; or a total of 90 days in the calendar year if the absence is not continuous. The law here deems the employee to stay inside the PRC national boundary in spite of the fact that the employee is physically absent in the PRC during the said period of temporary absence.

EXAMPLE

Peter, who is an employee of a Hong Kong company, is required to work as the marketing manager in the Shanghai subsidiary of a Hong Kong Co. The monthly remuneration package including allowances is as follows: Peter will receive HK\$50,000 per month. HK\$30,000 is payable by Hong Kong, and RMB equivalent to HK\$20,000 is payable by Shanghai. The position of his income tax will be as below.

The amount of HK\$20,000 is taxable as it is borne by a source in the PRC. The amount of \$30,000 paid by Hong Kong will be liable to tax in the following ways.

90日及183日的免稅規定

在一個公歷年度中，如果該員工的工作天數少於90日，其工作所得收入可以免交所得稅，但是，豁免交稅必須符合二個條件：（一）該員工的薪金或工資不是由中國境內的任何機構支付；及（二）該筆工資如果不是由境內機構支付，亦不是能由該機構負擔，即不能在帳目內當作支出處理。

假如該外籍員工的母國和中國簽訂了避免雙重徵稅的協定，而按照該國的法律，是該國的稅務居民，以上的90日的免稅規定會增加至183日。90日及183日的免稅規定用作判定某一僱員是否在中國有納稅的義務。

365日規定

中國稅法規定在中國有永久住所的個人為稅務居民，沒有永久住所而經常居住在中國內的個人，一年內住滿365日的個人，亦是稅務居民。

成為中國稅務居民的受聘外籍港澳台員工，需要就其境內境外的工資收入，繳納所得稅，在計算是否在一年中住滿365日的時候，"臨時離境"的，不扣減有關日數。要注意"臨時離境"需要按法律去解釋它的意思，如果一次連續離境的日數不超過30天，或者一年內非連續性地離境的日數不超過90天，法律視為沒有實際出境。

例子

一間香港公司的員工Peter被派到上海子公司工作，Peter的職務是市場經理，他的工資每月是港幣50,000元，其中\$30,000由香港公司支付，\$20,000等額的人民幣由上海公司支付，Peter的稅務情況如下：

Peter在上海的收入\$20,000須全部納稅，香港公司支付的\$30,000按下列情況納稅。

Question 問題	Scenario one 情況一	Scenario two 情況二
Is Peter a tax resident or non-resident? Peter是否稅務居民?	Peter is a tax resident if he is continuous absence from PRC for 30 days or less or absent for a total of 90 days or less in a calendar year. Peter是稅務居民，如果他在當年一次過連續離境天數不超過30天，或者全年非連續離境天數不超過90天。	Peter is a non-tax resident if he is absent from the PRC for more than 30 days continuously or a total of 90 days in a calendar year. Peter不是稅務居民，如果他在當年一次過連續離境天數不超過30天，或者全年非連續性離境天數超過90天。
What is the PRC income tax liability? 個人所得稅責任如何?	The whole amount of \$20,000 paid by the Shanghai the Shanghai company will be taxable. 如果Peter是稅務居民，須按照\$30,000全額計算應交稅款。	(a) If Peter works for less than 183 days in the calendar year, \$30,000 will be exempted from tax. (b) If he works for 183 days or more, the \$30,000, converted into RMB, will be liable to tax in proportion to the number of days he stays in the PRC. 如果Peter不是稅務居民，那麼 (一) 如果他在上海工作的日數少於183日，香港公司支付的\$30,000無須納稅； (二) 如果他在上海工作的日數有183日或者以上的，例如200天，按比例計算他的應納稅所得額 Taxable income。 $\$30,000 \times 200 / 365 = \$16,438$ \$16,438換算為人民幣之後，扣減了4,000元之後的餘額，按不同稅階乘以稅率。

DOUBLE TAX PROBLEM

Hong Kong tax

Peter will also be required to report his Hong Kong income to the Inland Revenue Department. If Peter could produce evidence of tax paid in the PRC, he is exempted from Hong Kong salary tax. As a separate but related matter, if the employer pays PRC income tax for Peter, the amount of tax paid will be taxable in Hong Kong.

PRC Income Tax Rates and Brackets (In RMB):

雙重徵稅

Peter亦要向香港稅局申報由香港公司支付的收入，按香港稅例規定上述\$30,000收入不須納稅。但是，Peter必須能夠提供証明他已經在大陸申報同一筆收入及取得完稅憑證。假如Peter的公司替他繳納大陸的稅款，則公司代交稅款需要在香港申報及交稅。

個人所得稅稅階及稅率（人民幣）:

Tax borne by employee 由僱員支付稅款	Tax borne by employer 由僱主支付稅款	Tax rate 稅率	Quick deduction 速算扣除數
1 Less than 少於 500	Less than 少於 475	5%	0
2 501 - 2,000	476 - 1,825	10%	25
3 2,001 - 5,000	1,826 - 4,375	15%	125
4 5,001 - 20,000	4,376 - 16,375	20%	375
5 20,001 - 40,000	16,376 - 31,375	25%	1,375
6 40,000 - 60,000	31,376 - 45,375	30%	3,375
7 60,001 - 80,000	48,376 - 58,375	35%	6,375
8 80,001 - 100,000	58,376 - 70,375	40%	10,375
9 Over 超過 100,000	Over 超過 70,375	45%	15,375

1. Background Information

Q1. What is the difference between WTO and CEPA?

A1. The WTO is a multi-lateral agreement with 148 member countries and regions, including Taiwan and Hong Kong. The WTO consists of a Multilateral Agreement on Trade in Goods, including the General Agreement on Tariff and Trade (GATT), the General Agreement on Trade in Services (GATS), and Trade-Related Aspects of Intellectual Property Rights (TRIPS). In addition, it contains a Dispute Settlement Understanding.

The CEPA is a two-party bilateral agreement entered into between the Chinese Central People's Government and the Government of the Hong Kong Special Administrative Region as per Article 24 under the General Agreement on Tariffs and Trade (GATT), and Article 5 of the General Agreement on Trade in Services (GATS). The scope of the 6 annexes of the CEPA covers trade in goods, trade in services, trade and investment facilitation. Issues on trade-related intellectual property are not covered.

Q2. When WTO was formed?

A2. The WTO came into being in 1995. The WTO is the successor to the General Agreement on Tariffs and Trade (GATT) established in 1947, and modified in 1994.

Q3. When was CEPA signed?

A3. The two sides first signed the CEPA on 29 June 2003, and then signed the 6 annexes to CEPA on 29 September 2003.

Q4. What are the contents of CEPA?

A4. First, CEPA provides for the elimination of the tariff on 273 types of Hong Kong made goods to be exported to the Mainland of China with effect on 1 January 2004. Second, CEPA provides for the opening up of 18 service sectors in the Mainland to Hong Kong service providers ahead of the timetable China commits to the WTO member countries and regions. Third, Annex 6 of the CEPA also provides for a framework for trade and investment facilitation between the two sides.

Q5. In addition to the elimination of tariffs on 273 categories of Hong Kong products and the opening up of the PRC service market ahead of the timetable China has committed in joining the WTO, what else are included in the CEPA?

A5. In respect of the Hong Kong made products, the scope of the CEPA is not restricted to the above 273 types of above-mentioned products, the scope will be expanded to cover other types of products by 1st January 2006. In respect of the service sector, the Chinese Central People's Government will open more service sectors to Hong Kong service providers by 1st January 2006, in addition to the existing 18 service sectors. The CEPA is not the finishing point. Rather it is the start of an ongoing process in which the scope and contents will be continuously widen and enlarged.

1. 背景資料

問題一：“世貿”與“更緊密經貿關係安排”有什麼不同？

答案一：“世貿”是一個由148個國家和地區參與的多個國際協定及組織。它包括了一個《貨物貿易多邊協定》含“關稅及貿易總協定”，一個《服務貿易總協定》，及一個《與貿易有關的知識產權協定》。除此之外，它還包括一個《關於爭端解決規則與程序的諒解》。而“更緊密經貿關係安排”下稱《安排》，是中央人民政府和香港特別行政區政府根據關稅及貿易總協定(1947)第24條，以及《服務貿易總協定》第5條的規定作出一個雙邊安排，《安排》的6個附件內容包括貨物貿易、服務貿易、和貿易投資便利化，但不包括知識產權貿易。

問題二：“世貿”在何時成立？

答案二：世貿於1995年成立，世貿的前身是於1947年組建、於1994年修訂的《關稅及貿易總協定》。

問題三：《安排》於何時簽署？

答案三：中港雙方政府於2003年6月29日簽署《安排》，之後，雙方又在9月29日簽署了《安排》的6個附件。

問題四：《安排》的主要內容是什麼？

答案四：《安排》可分為三個部份。第一，在貨物貿易方面，雙方同意在2004年1月1日之後，273類輸入大陸的香港產品可以享受零關稅的待遇。第二，在服務貿易方面，雙方同意香港的服務提供者可以先於其他世貿成員，提前進入大陸的18個服務業市場，而世貿其他成員只可以按照中國加入世貿時作出開放服務貿易具體承諾的時間表，進入上述服務市場。第三，雙方在《安排》附件6中確定了推動“貿易及投資便利化”及有關合作領域。

問題五：《安排》給予273種香港產品享受零關稅，及提前開放18個服務業市場予香港服務提供者。除此之外，《安排》還有什麼內容？

答案五：在貨物貿易方面，《安排》規定將會擴大目前的享受零關稅產品範圍。從2006年1月起，香港產品會進一步增加到超過273種。在服務貿易方面，除了開放18個服務業市場之外，從2006年1月起，內地將進一步提前開放其他服務業市場。總括來說，《安排》是一個開始而不是終點，在這個過程中，它的內容和範圍將不斷增加和擴大。

2. Hong Kong Products

Q1. What is the definition of Hong Kong products?

A1. There are two broad categories. One is obtained from inside Hong Kong territories including natural resources, Hong Kong raised animals, plants and vegetables grown or collected inside Hong Kong, and the fishery catches from Hong Kong registered vessels operating in the high seas. The other category is the products which are not wholly obtained inside Hong Kong, but they are subject to substantial transformation in Hong Kong.

Q2. What is the definition of the products subject to substantial transformation in Hong Kong?

A2. Annex 2 of the CEPA provides for three definitions: First, it provides that the existing origin rules shall apply to the 187 (68%) of the product codes. Second, Annex 2 adopts the "Change in Tariff Heading" (CTH) approach to 46 (17%) product codes. Third, Annex 2 specifies the "30% value-added requirement" for 40 (15%) product codes.

Q3. Has a Hong Kong product to meet all of the above definitions in regard to substantial transformation?

A3. No, it is required to meet one of the definitions to be a Hong Kong product.

Q4. How is the 30% value-added requirement calculated?

A4. The requirement adopts the following formula: - Local cost contents / FOB value X 100%, or alternatively (Cost of materials and parts + local direct labor cost + expenses incurred in product development) / FOB value X 100%;

If the percentage value is over 30%, the product satisfies the value-added requirement.

Q5. What belongs to expenses incurred in product development?

A5. Product development refers to product development carried out in Hong Kong for purpose of producing or processing the exporting goods. Development expenses incurred should be related to the exporting goods. These expenses include fees payable for the development of designs, patents, patented technologies, trademarks or copyrights carried out by the manufacturer himself, fees payable to a natural or legal person in Hong Kong for undertaking development of those rights, and fees payable for purchasing these rights owned by a natural or legal person in Hong Kong. The fees should be clearly identifiable under generally accepted accounting principles and the requirements of "Agreement on Implementation of Article VII of the GATT 1994".

Q6. Will the Hong Kong products be exempted from VAT and consumption tax as well?

A6. No, there is no provision to exempt the VAT and the consumption tax on Hong Kong product enjoying zero-rated tariffs in the CEPA. The PRC VAT Tentative Regulations and PRC Consumption Tax Tentative Regulations do not specifically exempt the imported Hong Kong products enjoying zero-rated tariffs either.

2. 香港產品

問題一： 什麼是“香港產品”？

答案一： 根據《安排》附件2，香港產品有二類：第一，全部在香港獲得的產品，包括在香港境內的自然資源、獵取和飼養的動物、收集和種植的植物、及從在香港登記的輪船作業捕捉的漁獲及海產；第二，如果屬於并非全部在香港獲得的產品，在香港經過實質性加工的產品。

問題二： 什麼是“在香港經過實質性加工的產品”？

答案二： 根據《安排》附件2，香港產品有三個定義。第一，現時有關香港產地來源規則全部適用於其中187 (68%) 以《商品名稱及編碼協調制度》歸類的產品；第二，原材料在香港境內加工後，最終產品在上述《協調制度》中4位數級的稅號歸類發生了變化，以上稅號改變的規定適用於 46 (17%)類產品；第三，其中40 (15%) 類的產品經由香港境內加工後，其從價百分比值比率大於或等於30%。

問題三： 一件在香港經過實質性加工的產品，是否要符合三個標準才能成為香港產品？

答案三： 不需要，該產品只需要符合其中一個標準就能成為香港產品？

問題四： 如何計算從價百分比的比率？

答案四： 從價百分比的比率的計算公式如下：(原料、組件價值 + 直接人工 + 產品開發費用) / 出口製成品的離岸價 (即FOBValue) x 100%

如果得出的比率是30%或以上，而該產品是屬於《安排》內所指定的其中40類的產品，可申請享受零關稅的待遇。

問題五： 什麼是從價百分比中的“產品開發費用”？

答案五： 產品開發是指在香港境內為生產或加工有關出口產品而發生的費用。它必須與該出口製品有關，包括生產加工者自行開發、委托境內自然人或法人開發以及購買境內自然人或法人擁有的設計、專利權、專有技術、商標權或版權而支付的費用。該支付的費用必須能按照公認的會計準則和《關於實施1994年關稅貿易總協定第7條的規定》的規定明確確定。

問題六： 享受零關稅的產品可否免繳進口增值稅及消費稅？

答案六： 《安排》沒有豁免增值稅及消費稅，零關稅的產品仍然要依照有關法例繳納進口增值稅及消費稅。

- Q7.** What government department or non-government organizations issue the CEPA Certificate of Origin?
- A7.** The Industry and Trade Department is responsible for vetting and issuing the CEPA Certificate of Origin. In addition, 5 non-government organizations (NGO) are authorized to issue the same under Chapter 343 of the Hong Kong Law. Those NGOs include the Hong Kong General Chamber of Commerce, Indian Chamber of Commerce Hong Kong, the Chinese Manufacturers' Association of Hong Kong, the Federation of Hong Kong Industries, and Hong Kong Chinese Chamber of Commerce.

問題七：那些機構簽發香港產品原產地證明？

答案七：香港特別行政區工業貿易處及根據香港法例第324章內所指定的“認可機構”，包括香港總商會、香港中華總商會、香港印度商會、香港工業總會、及香港中華廠商聯合會。

3. Hong Kong Service Providers

3. 香港服務提供者

- Q1.** What particular service sectors are open for Hong Kong service providers?
- A1.** There are 18 service sectors as provided in annex 4 of the CEPA. They include the following service sectors: -

問題一：內地開放那些服務市場給香港服務提供者？

答案一：根據《安排》附件4，開放的18個行業如下：—

1 Management consulting services	管理諮詢服務	10 Storage and warehousing services	倉儲服務
2 Convention and exhibition services	會議及展覽服務	11 Transport services	運輸服務
3 Advertising services	廣告服務	12 Tourism services	旅遊服務
4 Accounting services	會計服務	13 Audiovisual services	視聽服務
5 Real estate and construction services	房地產及建築服務	14 Legal services	法律服務
6 Medical and dental services	醫療及牙醫服務	15 Banking services	銀行服務
7 Distribution services	分銷服務	16 Security services	證券服務
8 Logistics services	物流服務	17 Insurance services	保險服務
9 Freight forwarding agency services	貨物運輸代理服務	18 Telecommunications services	電訊服務

- Q2.** Who are the Hong Kong service providers?
- A2.** Annex 5 of the CEPA provides for two categories of Hong Kong service providers: natural persons and juridical persons. Natural persons are permanent Hong Kong residents, and juridical persons include companies, partnerships, and sole proprietorships, trade associations and chamber of commerce who are legally formed under the Hong Kong laws.

問題二：誰是香港服務提供者？

答案二：《安排》附件5列明兩類服務提供者。第一類是擁有香港永久居民身份的自然人士。第二類是根據香港法律組建或設立的任何法律實體，包括香港公司、合夥企業、獨資企業或商會（行業協會）等。

- Q3.** What criteria must the Hong Kong service provider fulfill?
- A3.** With the exception of the legal service sector, a Hong Kong juridical person including a Hong Kong company must meet the following five criteria:
- (1) Its scope of business must encompass the services it intends to provide in the Mainland of China;
 - (2) It must have been engaged in substantial business operations for 3 years (5 years for construction companies, insurance companies and banks);
 - (3) It must have more than 50% of their staff who are residents in Hong Kong without any limit of stay;
 - (4) It must have paid profit taxes in Hong Kong;
 - (5) It must have evidence of owning or renting a business premises commensurate with its scale of operations.

問題三：香港公司要具備什麼資格才能成為“香港服務提供者”？

答案三：除了提供法律服務之外，一間香港公司需要符合下列資格才能成為香港服務提供者：—

- (1) 該香港公司在香港的業務經營範圍必須包括它預計在大陸提供的服務；
- (2) 該香港公司已經從事實質性商業經營3年或以上(提供建築及相關工程、銀行業、保險及其他金融服務提供者要5年或以上)；
- (3) 該香港公司僱用的員工在香港的居留不受限制及其數目應佔員工總數50%以上；
- (4) 該香港公司必須在經營期間依法納稅；
- (5) 該香港公司必須出示其擁有或租用營業場地的證明。

Q4. In a certain period during the year, our company's Hong Kong employee ratio drops to less than 50%. But the ratio of Hong Kong staff to total staff is over 50% at the beginning and end of the year. How is the number of Hong Kong employees with residence status determined?

A4. It is not specifically given in the CEPA annexes whether a weighted average headcount method will be used to calculate the numbers and thus compute the ratio of Hong Kong employees to total employees. It is expected that the detailed calculation method will be announced later.

Q5. Our company will send the Hong Kong employees to work inside the Mainland. Is that a mandatory requirement for the Hong Kong employees to work in Hong Kong?

A5. The CEPA does not state that Hong Kong employees have to work in Hong Kong. But CEPA requires that the employer must file to the Inland Revenue Department the "Employers' Return of Remuneration and Pension of Employees" and keep the copies for record.

Q6. What documents are required for certification as Hong Kong service providers?

A6. The intended service provider should produce the following documents to the Industry and Trade Department to apply for a certificate as the Hong Kong service provider:

- (1) Copy of Certificate of Incorporation issued by the Companies Registry;
- (2) Copy of Business Registration and an Extract of information on the Register of Businesses;
- (3) Audited financial statements for the past 3 years (or 5 years);
- (4) Original or copy of documents substantiating the owning or renting of business premises in Hong Kong by the Hong Kong service provider;
- (5) Copy of profits tax returns and Notice of Assessment and Demand for tax for the past 3 years (or 5 years as the case may be);
- (6) Copy of Employer's Return of Remuneration and Pensions in respect of the employees of the Hong Kong service provider;
- (7) Original or copy of documents substantiating that more than 50% of the company employees are residents of Hong Kong as defined;
- (8) Original or copy of documents substantiating the nature and scope of the Hong Kong service provider;
- (9) A Statutory Declaration by the authorized representative of the Hong Kong service provider.

After receiving and examining the above information from the service provider, the Trade and Industry Department will issue a "Certificate of Hong Kong Service Provider" showing that the applicant has fulfilled the criteria of Hong Kong service provider as per provisions in article 6(3) of the Annex 5 of CEPA. The two sides to the CEPA will work out the format and contents of the "Certificate of Hong Kong Service Provider" later.

問題四： 在一年當中某時段內，我們公司的香港員工少於50%，而在年初及年底香港員工的比例則超過50%，應該如何計算香港員工對全體員工的比例？

答案四： 《安排》附件中沒有明確說明是否採用加權平均數的方法，以計算香港員工的數目及比例依據，還是採用其他方法作為香港員工比例依據。有待《安排》雙方作進一步解釋。

答案五： 香港服務提供者的香港員工是否要在香港境內履行職務，如果香港公司派香港員工往大陸履行職務，會不會影響它申請成為香港服務提供者的資格？

答案五： 《安排》及附件中沒有說明香港員工必須要在香港境內履行職務。但是，香港服務提供者必須填報及保留“僱主填報僱員薪酬及退休金報稅表”副本。

問題六： 申請“香港服務提供者”證明需要提供什麼資料？

答案六： 要提供的資料如下：

- (1) 由公司註冊處簽發的“註冊證明書”副本；
- (2) 商業登記證副本及登記冊內資料摘錄副本；
- (3) 過去三年（或五年）公司年報或已審核的財務報表；
- (4) 由申請者擁有或租用經營場地的證明；
- (5) 過去3年（或5年）的“利得稅報稅表”和“評稅及繳納稅款通知書”的副本；
- (6) 申請者的“僱員薪酬及退休金”副本；
- (7) 提供文件以證明超過50%以上的員工是香港永久居民及其在香港居留不受限制；
- (8) 提供文件以證明香港服務提供者在香港的業務性質和範圍；
- (9) 由香港服務提供者負責人依照香港法律作出的“法定聲明”；

工業貿易署收到上述文件後，認為符合《安排》附件5所規定香港服務提供者標準的，工業貿易署向申請者發出“香港服務提供者證明”，其格式和內容由內地與香港有關部門磋商確定。

- Q7.** If a foreign company acquires the shares in a Hong Kong company that satisfies the requirements of a service provider, will the acquired Hong Kong Company be still accepted as a Hong Kong service provider at the time of submitting the application for certification as Hong Kong service provider?
- A7.** The acquired Hong Kong Company will have to wait for one year before it can submit its application for certification as the Hong Kong service provider.
- Q8.** If there is a change in the shareholdings of the Hong Kong following a group re-structuring without a change in the beneficiary ownership, will the re-structure affect the Hong Kong company when it submits its application for certification as a service provider?
- A8.** The Annexes and CEPA itself do not specifically deal with this issue. We have to wait for further elaboration from the two sides on this.
- Q9.** What is the requirement for a natural person to be certified as Hong Kong service provider?
- A9.** The Hong Kong service provider should provide identification of his or her Hong Kong permanent resident status, and for Chinese citizens among such service providers, they should provide the Home Visit Permit or the HKSAR passport. In addition, they should provide copies of statutory declarations, identification document of the natural person, and documents of Business Registration, Profit Tax Returns, and evidence of owning or renting business premises. All of them must be attested by an attesting officer as recognized by the Mainland.

答案七： 如果外國公司收購了香港公司，香港公司的股份改變會不會影響它申請成為香港服務提供者的資格？

答案七： 在申請成為香港服務提供者前一年內，香港公司的股份不能有變動。

答案八： 如果香港公司有需要進行重組包括變更股權，但是香港公司的股權沒有發生實質上的改變，最終由同一股東所有，會不會影響它申請成為香港服務提供者的資格？

答案八： 《安排》及其附件中沒有說明以上情況，有待《安排》雙方作進一步解釋。

問題九： 自然人申請成為香港服務提供者需要提供什麼資料？

答案九： 該申請人需要提供其永久居民身份證明文件副本（如屬於中國公民的，還需提供回鄉證或特區護照副本）、法定聲明、律師作出核實證明的文件、及內地認可的公証人作出的核証。



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