

DOING BUSINESS IN HONG KONG

香港营商指南



Leung & Puen CPA Limited
梁潘会计师事务所有限公司

DOING BUSINESS IN HONG KONG

A Summary for International Investors

香港营商指南

一份为国际投资者编写的摘要

July 2020

2020年7月

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THE BUSINESS ENVIRONMENT

Hong Kong is one of the most important financial centres in the world. Throughout the years, thousands of investors are attracted to and have profited from setting up their businesses in Hong Kong. The following are just some of Hong Kong's advantages: -

- ✓ Its geographical proximity to Mainland China and well-developed transportation network
- ✓ Its simple tax system and low tax rates
- ✓ Its rule of law, common law legal system, impartial judiciary and corruption free business environment
- ✓ Its free trade, open and externally-orientated economy
- ✓ Its free flow of information, advanced communication infrastructure and wide use of English
- ✓ Its free convertibility and remittance of currency and reliable banking system

Investors considering doing business in Hong Kong should first consult our professional team to minimise risks and to help business set up smoothly. Please contact us on issues specifically related to your business or investment plans.

This brochure sets out a brief summary of common areas of concern for investors, including different forms of doing business in Hong Kong, taxation, accounting and reporting requirements. It also gives a simple introduction to the "Closer Economic Partnership Arrangement Between Hong Kong and Mainland China" which became effective in 2004.

FORMS OF DOING BUSINESS IN HONG KONG

The sovereignty of Hong Kong was returned to China by the United Kingdom on 1 July 1997. Under the Basic Law's "one country, two systems", though Hong Kong is a part of China, Hong Kong's legal system is separated from Mainland China's, and English common law prevails. Hong Kong enjoys a high degree of autonomy in all matters except foreign and defence affairs.

Business may be carried out in Hong Kong in a variety of forms, the most commonly used are:

Unincorporated Business Vehicles:

- Sole Proprietorship
- Partnership

Incorporated Business Vehicles:

- Private Limited Company
- Public Limited Company
- Listed Company
- Branch of Overseas Company

Business Registration

To commence business in Hong Kong, one must register under the Business Registration Ordinance, whether it is an unincorporated vehicle or incorporated vehicle. The basic annual business registration fee payable is HK\$2,250, subject to reduction as announced by the government from time to time.

Unincorporated Business Vehicles

Unincorporated Business Vehicles, like sole proprietorships and partnerships, have no separate legal existence from the owner(s) conducting the business. The owner(s) personally contribute(s) assets into the business and is/are personally liable for the obligations and the debts of the business. If the business does not have sufficient funds to pay its debts, the owner(s) of the sole proprietorship or the partnership must use their personal assets to settle the business liabilities.

Sole Proprietorship

Sole proprietorship is a business conducted by one single person.

Partnership

A partnership is a business where two or more persons carrying on business in common with a view to profit. There are two types of partnership - ordinary partnership and limited partnership, under the respective governance of Partnership Ordinance and Limited Partnerships Ordinance.

In a partnership there must be at least 2 partners and not exceeding 20 partners, except for partnerships of solicitors, accountants or other exempted bodies. In ordinary partnership, partners are jointly and severally liable without limit for the obligations of partnership. A limited partnership must have at least one general partner and one limited partner. The general partner(s) shall be liable for all debts and obligations of the partnership, but the limited partner(s) shall only be liable for debts and obligations within the limit he agreed to contribute.

A partnership agreement shall be drawn up to govern the relationship amongst the partners.

Incorporated Business Vehicles

One may incorporate a limited company under the Companies Ordinance for conducting business in Hong Kong. An incorporated limited company is a separate legal entity i.e. it has a separate legal existence and enjoys the rights of a natural person in so far as is possible. It can buy and sell property, enter into contracts, own property, borrow money and can sue and be sued in its own name. There were over 1,380,000 local companies incorporated under the Hong Kong Companies Ordinance up to July 2020.

The two main types of limited company are private limited company and public limited company. The number of members of a private limited company is restricted to 50 and it is prohibited from inviting public to subscribe for any shares or debentures of the company with restriction on its rights to transfer of shares, whereas the public limited company does not have an upper limit on the number of members, it can invite public to subscribe for its shares.

Private and Public Limited Companies

The main features of private limited company are :

	Private limited company
Company Name	English and/or Chinese company name(s) can be registered.
No. of Member	Minimum : 1 Maximum : 50
No. of Director	Minimum : 1(natural person) Maximum : no legal limit
Company Secretary	Yes
Registered Office	In Hong Kong
Annual Requirements	✓ Annual Return ✓ Tax Reporting ✓ Audited Accounts

Private limited companies can have only one director, who should be a natural person. However, public limited companies are still required to have at least two directors. Private limited companies may have body corporate to act as its director, if that private company has at least one director who is a natural person and it is not a member of a listed group. For a public limited company, a corporation cannot be a director or company secretary thereof. Private limited company which has only one director and one member who is the same person may, in general meeting, nominate a reserve director to act in place of the sole director in the event of his death.

The Company Secretary of a Hong Kong limited company shall, if an individual, ordinarily reside in Hong Kong, or if a body corporate, have its registered office or a place of business in Hong Kong.

To incorporate a limited company in Hong Kong, one must first decide on the company name and check if the company name is available for registration. If the desired company name is available, a copy of the articles of association signed by the founder member(s) will be filed with the Companies Registry. The articles of association set out the name, the limited liability of the shareholders and the internal regulations for the company. We can obtain the Certificate of Incorporation and Business Registration Certificate for our clients within one business day.

With effect from March 2018, every company incorporated in Hong Kong is required to obtain and maintain up-to-date ownership information by way of keeping a "Significant Controllers Register" to enhance transparency of corporate beneficial ownership in order to fulfil Hong Kong's international obligations. The Register should be open for inspection by law enforcement officers upon demand.

A Hong Kong limited company has to file its annual return with the Companies Registry in its prescribed form every year and has to conduct an annual audit on its accounts. However, unlike a private limited company, a public limited company is required to file a full set of accounts with the Companies Registry.

A Hong Kong limited company can freely remit tax-free dividends out of the retained profits to its overseas holding company without any deduction of tax.

Listed Company

A listed company is a limited company which has its securities listed on The Stock Exchange of Hong Kong Limited. It is therefore a public limited company. Besides registration under the Companies Ordinance, a listed company has to ensure strict compliance with Listing Rules, Securities and Futures Ordinance, Model Code for Securities Transactions by Directors of Listed Issuers, The Codes on Takeovers and Mergers and Share Buy-backs, etc.

Branch of Overseas Company

Branches of overseas companies are companies incorporated outside Hong Kong but have established a place of business in Hong Kong. Every overseas company which establishes a place of business in Hong Kong must register as "non-Hong Kong company" under the Hong Kong Companies Ordinance within one month. According to the statistics of the Hong Kong Companies Registry, there were over 13,000 non-Hong Kong companies registered up to July 2020.

The overseas company has to file the following documents with the Companies Registry (if the following documents (1), (2) and (3) are not written in English or Chinese language, a certified translation thereof has to be arranged):

1. a certified copy of the charter, statutes or memorandum and articles of the foreign company or other instrument constituting or defining the constitution of the company;
2. a certified copy of the company's certificate of incorporation or a copy of such other evidence of incorporation as the Registrar deems sufficient;
3. a certified copy of the latest accounts of the company in the form required by the law of the place of its incorporation or, if no such requirement is in force under the law of that place, in the form in which the accounts of the company are submitted to the members of the company;
4. a list in English or Chinese in the specified form of the Companies Registry reporting the names and addresses of one or more persons resident in Hong Kong authorized to accept on behalf of the company service of process and any notices required to be served on the company, and also:
 - (i) the address of the principal place of business of the company in Hong Kong;
 - (ii) the respective addresses of the principal place of business, if any, and the registered office of the company in its place of incorporation; and
 - (iii) the particulars of the directors and secretary of the company;
5. a notice to Business Registration Office.

The branch is free to remit its profits after tax to the overseas company.

TAXATION

Unlike many developing countries, Hong Kong attracts investments not by providing tax breaks, but by a simple taxation system with relatively low rates.

Direct Taxes

The legislation governing direct taxes is the Inland Revenue Ordinance, which specifies three separate direct taxes on income:

Profits Tax
Salaries Tax
Property Tax

These taxes apply only to income arising in or derived from Hong Kong. Foreign-sourced income is not taxable even if remitted to Hong Kong.

Taxpayers subject to these taxes are required to submit an annual tax return to the Inland Revenue Department. For corporations, the profits tax return must be accompanied by a set of audited accounts.

In addition, employers must submit annual employers' returns to report income and benefits payable to their Hong Kong employees. If a person is required to withhold taxes on payments to non-residents under the Inland Revenue Ordinance, he is also required to submit a return detailing all the transactions.

There is no total income tax in Hong Kong, but an individual needs only file one composite tax return for all his income, including those from his sole proprietorship business.

Double Taxation Agreements

Since 2005, Hong Kong has entered into Double Taxation Agreements with various countries. Pursuant to the agreements, the maximum tax rates charged by the respective tax authorities on dividends, interest and royalties received by a Hong Kong company from these countries are as follows:

Country	Maximum withholding tax rate %		
	Dividends ¹	Interest	Royalties
Austria	10	0	3
Belarus	5	5	5
Belgium	15	10	5
Brunei	0	10	5
Cambodia	10	10	10
Canada	15	10	10
China	10	7	7
Czech Republic	5	0	10
Estonia	10	10	5
Finland	10	0	3
France	10	10	10
Guernsey	0	0	4
Hungary	10	5	5
India	5	10	10
Indonesia	10	10	5
Ireland	0	10	3
Italy	10	12.5	15
Japan	10	10	5
Jersey	0	0	4
Korea (ROK)	15	10	10
Kuwait	5	5	5
Latvia	10	10	3
Liechtenstein	0	0	3
Luxembourg	10	0	3
Macao	Domestic rate	Domestic rate	Domestic rate
Malaysia	10	10	8
Malta	0	0	3
Mexico	0	10	10
Netherlands	10	0	3
New Zealand	15	10	5
Pakistan	10	10	10
Portugal	10	10	5
Qatar	0	0	5
Romania	5	3	3
Russia	10	0	3
Saudi Arabia	5	0	8
South Africa	10	10	5
Spain	10	5	5
Switzerland	10	0	3
Thailand	10	15	15
United Arab Emirates	5	5	5
United Kingdom	15	Domestic rate	3
Vietnam	10	10	10

¹ Reductions available under certain conditions, such as the Hong Kong company holding a minimum % of the foreign company.

Dividends or interest payments from Hong Kong to non-residents are not subject to Hong Kong tax. However, royalty payments to a non-resident for the use, or right to use, in Hong Kong a patent, design, trademark or copyright etc. by any person are taxed at the following rates:

Royalty is paid by

Associates:	Standard profits tax rate
Other persons:	Standard profits tax rate x 30%

The rate is subject to the maximum tax rate by which the above countries charge a Hong Kong company under the agreements.

Profits Tax

Persons, including corporations, partnerships, trustees and individuals carrying on any trade, profession or business in Hong Kong, whether directly or through an agent, are subject to profits tax. The current tax rate is 16.5% on assessable profits for corporations and 15% for individuals or partners who are individuals. The profits tax rate for the first HK\$2 million of assessable profits is respectively lowered to 8.25% and 7.5%.

In arriving at the assessable profits, certain income and expenditure are excluded, for example:

- a) Foreign-sourced income/losses
- b) Capital gains/losses
There is no capital gains tax in Hong Kong. However, the gain on disposal of assets such as properties or shares may be taxable if the disposal constitutes a transaction in the nature of trade.
- c) Dividends
There is no withholding tax on dividends in Hong Kong. Dividends received are not taxable, dividends paid are not deductible.
- d) Hong Kong taxes payable, except salaries tax paid on behalf of employees.
- e) Remuneration or interest on capital or loans payable to the sole proprietor or members of a partnership.

- f) Capital expenditure including capital losses, except for:
- 1) Building refurbishments, which can be deducted in equal instalments over 5 years; and
 - 2) Plant and machinery used in manufacturing process, computer hardware and software, which can be deducted when incurred.

Instead, statutory capital allowances are granted for capital expenditure incurred:

- 1) For capital expenditure incurred in the construction of an industrial building or structure occupied for the purposes of certain trade, an initial allowance of 20% and annual allowances of 4% per annum are given until the total expenditure is written off.
- 2) Other buildings or structures held for the purposes of carrying on a trade, profession or business, other than as trading stock, can qualify for a commercial building allowance at an annual rate of 4% of the capital expenditure incurred in the construction.
- 3) An initial allowance of 60% of the cost together with an annual allowance computed on the reducing value are granted to other plant and machinery. The annual rate ranges from 10% to 30% depending on the nature of the asset.

In general, deductions are allowed for revenue expenditure incurred in producing assessable profits. Specific deductions are allowed for:

- a) Loan interest
- b) Rent
- c) Bad and doubtful debts
- d) Certain foreign taxes
- e) Repairs and replacements
- f) Registration and purchase of trade marks, patents or designs;
- g) Contributions to retirement schemes
- h) Scientific research expenses
- i) Technical education expenses
- j) Charitable donations

No provision exists in Hong Kong for filing consolidated returns with respect to groups nor does provision exist for loss relief with respect to profits and losses of different members of the same group.

There are special provisions for taxing insurance, shipping and aircraft companies.

Salaries Tax

All income of individuals arising in or derived from Hong Kong from any office, employment or pension, including income derived from services rendered in Hong Kong, is subject to salaries tax. The current tax rate is 15% on assessable income.

The tax does not consider the nationality or domicile of an individual. An individual employed in Hong Kong will be taxed on part of his income attributable to services rendered in Hong Kong if he visits Hong Kong for more than 60 days in a tax year.

Income includes the value of accommodation provided by an employer, subject to a maximum of 10% of the employee's total income from the employer. Deductions allowed include self-education expenses, charitable contributions, home loan interest, elderly residential care expenses, retirement scheme contributions, as well as personal allowance, married person's allowance, child allowance and dependent brother/sister, parent and grandparent allowances.

Property Tax

Property tax is charged on the owner of Hong Kong land and buildings on actual rental income at the standard rate of 15%.

There is a standard deduction 20% of the rental income to cover repairs and outgoings.

Indirect Taxes

1. Sales Tax
There is no sales tax or value added tax in Hong Kong
2. Stamp Duty
Stamp duty is charged on documents in connection with the lease and transfer of immovable properties and shares in Hong Kong:
 - (a) Leases
0.25% to 1% of the annual rent payable depending on lease terms
 - (b) Transfer of immovable property

Stamp duties charged at the following % on the higher of the sale proceeds and market value of the property.

Ad valorem stamp duty (AVD)

HK\$100 to a progressive rate up to 4.25% on any residential property acquired by a Hong Kong permanent resident who does not own any other residential property in Hong Kong at the time of acquisition, and 1.5% to 8.5% for all other cases.

Buyer's stamp duty (BSD)

15% on any residential property acquired by any person other than a Hong Kong permanent resident.

Special Stamp Duty (SSD)

On any residential property acquired and resold within 36 months after acquisition. The rates depend on the vendor's holding period:

20%: 6 months or less

15% : more than 6 months but for 12 months or less

10%: more than 12 months but for 36 months or less.

- (c) Transfer of shares
0.1% on the higher of the consideration and market value on each bought/sold note

3. Rates
Rates are assessed on the annual rental value of the property, which is calculated by the Rating and Valuation Department. This is levied on the property owner and is usually paid by the occupier.
4. Import and Excise Duties
Hong Kong is a free port and does not levy any customs tariff or surcharge on imports. Excise duties are levied on liquors (other than wines), tobacco, hydrocarbon oil and methyl alcohol. All motor vehicles for use on the roads of Hong Kong are subject to a First Registration Tax which ranges from 3.7% to 115% of the value of the motor vehicle.
5. Estate Duty
Estate duty has been abolished in Hong Kong since the 2005/06 fiscal year.

ACCOUNTING AND REPORTING

The Hong Kong Institute of Certified Public Accountants ("HKICPA") issues its own accounting standards which closely follow International Financial Reporting Standards.

The Companies Ordinance requires a company incorporated in Hong Kong to prepare an income statement and a statement of financial position every year. It also requires the company to prepare a directors' report which contains such information as principal activities, results for the year, the company's state of affairs, significant changes in fixed assets and reserves, recommended dividends, issue of shares and debentures during the year, directors' names, directors' interests in contracts and directors' rights to acquire shares in the company.

The company must appoint auditors, who are Certified Public Accountants (Practising) registered with the HKICPA, to carry out an annual audit on the accounts. Audited accounts will be filed with the Inland Revenue Department as part of an annual profits tax return. Public companies have an additional requirement to file the audited accounts with the Companies Registry.

Branch of an overseas company in Hong Kong must file with the Companies Registry a copy of the overseas company's audited accounts.

CLOSER ECONOMIC PARTNERSHIP ARRANGEMENT BETWEEN HONG KONG AND MAINLAND CHINA ("CEPA")

CEPA is a World Trade Organisation (WTO)-compliant, free trade agreement between Hong Kong and China which took effect on 1 January 2004. According to the agreement, qualified enterprises and individuals in Hong Kong have earlier access to and in some instances more privileges than will ultimately be available when doing business with the Mainland, following its accession to the WTO. Investors with an eye on the huge Chinese mainland market may take advantage of these preferential terms in CEPA in which:

1. Almost all Hong Kong-made products are exempt from tariffs when exported to the Chinese mainland. In order to qualify, the products are required to satisfy CEPA's Rules of Origin, which means that certain industry-specific procedures are completed in Hong Kong.

Overseas investors can take advantage of CEPA by:

- (a) Outsourcing to, or partnering with a CEPA-qualified manufacturer in Hong Kong.
 - (b) Setting up new manufacturing operations in Hong Kong.
2. Companies and individuals from over 40 Hong Kong-based service sectors have easier access to the Chinese market, which traditionally have various geographical, financial and ownership restraints.

Overseas service providers can take advantage of CEPA by outsourcing to, partnering with or investing in a CEPA-qualified service provider which:

Is residing/incorporated in Hong Kong;
Has operated for 3 to 5 years (depending on the sector);
Is liable to pay Hong Kong profits tax; and
Employs 50% of its staff locally.

营商环境

香港是世界上最重要的金融中心之一。多年以来，无数投资者曾被香港吸引，在这里开拓业务，并取得成果。以下仅是香港其中的一些优势：

- ✓ 地理上靠近中国大陆，并拥有完善的交通网
- ✓ 简单的税制和低税率
- ✓ 法治、普通法司法制度、司法独立及廉洁的营商环境
- ✓ 自由贸易、开放及外向形的经济
- ✓ 信息自由流通、先进的信息基建及广泛地使用英语
- ✓ 货币自由汇兑和可靠的银行体系

有意在香港营商的投资者，应先咨询我们的专业意见，以将风险减至最低，和顺利地成立业务机构。请与我们商讨与你的业务或投资计划有关的问题。

这部小册子摘要地列举了投资者普遍关注的问题，包括在香港经商的不同形式、税项及会计与财务报表，亦简单地介绍了于2004年生效的《内地与香港关于建立更紧密经贸关系的安排》。

在香港经商之形式

香港主权于1997年7月1日回归中国。根据基本法的「一国两制」方针，香港虽为中国的一部分，但香港的司法制度有别于中国大陆，以英国普通法体系为基础。除了外交及国防事务外，香港于所有事宜均享有高度自治权。

在香港，经营业务可以不同形式进行，其中最广为使用的是：

非法人团体

- 独资经营
- 合伙经营

法人团体

- 私营有限公司
- 公众有限公司
- 上市公司
- 海外有限公司之分行

商业登记

任何公司在香港启业，不论是非法人团体或法人团体，均须根据《商业登记条例》注册。基本的商业登记年费为港币2,250元正，实际金额视政府不时宣布的减免而定。

非法人团体

非法人团体如独资经营及合伙经营均没有独立于营商之拥有人的法律存在地位。拥有人为公司提供资产，并无限量地承担公司的责任及债务。如业务没有足够资金偿还债务，独资经营或合伙经营之拥有人必须以个人的资产偿还债务。

独资经营

独资经营为一人独自经营之公司。

合伙经营

合伙经营为两位或以上人仕为赚取利润而共同经营之业务。合伙公司可分为两类 - 普通合伙公司及有限责任合伙公司，分别受《合伙条例》及《有限责任合伙条例》所约束。

合伙经营必须最少由2位但不多于20位之合伙人组成，惟律师、会计师或其它获豁免之组织则不受限制。普通合伙公司的所有合伙人共同及个别地无限量地为公司承担责任。有限責任合伙经营则必须最少有一位普通合伙人及一位有限責任合伙人，普通合伙人须对公司的一切债项及义务负上法律责任，而有限責任合伙人对公司的债项或义务所承担的法律责任则不会超越他同意分担的款额。

各合伙人可拟订一份合伙人协议书以规范彼此之关系。

法人团体

有意在香港经商之人仕可根据《公司条例》成立有限公司经营生意。有限公司享有独立法人地位，即具有独立法律存在地位及享有自然人之一般权利。有限公司可以本身名义买卖物业、签署合约、拥有物业、借贷、作出控告及被控告。截至2020年7月，共有超过1,380,000家有限公司根据《公司条例》在香港注册成立。

有限公司主要分为私人有限公司及公众有限公司两类。私人有限公司之股东不可多于50名，其股份转让权受限制，并被禁止向公众公开集资发售股份；而公众有限公司之股东人数则无上限，亦可向公众公开集资及发售其股份。

私人有限公司及公众有限公司

私人有限公司之主要特点如下：

	私人有限公司
公司名称	可注册英文及/或中文公司名称
股东人数	最少：1 最多：50
董事人数	最少：1(必须为自然人) 最多：没有法定限制
公司秘书	须有
注册地址	于香港
周年要求	✓ 周年申报表 ✓ 税务呈报 ✓ 经审核财务报表

私人有限公司可以只有一名董事，并必须是自然人。但公众有限公司仍须最少有两名董事。倘该私人有限公司有最少一名董事是自然人，并且并非上市集团之成员公司，则可以另委任法人团体为董事。公众有限公司则不可以法人团体为董事及公司秘书。如私人有限公司只有1名成员而该成员亦是公司的唯一董事，公司可于股东会议提名1名备任董事，一旦唯一董事去世，备任董事即可代替他以董事身份处理公司事务。

香港公司之公司秘书(如属个人)须通常居于香港，(如属法人团体)须在香港设有注册办事处或营业地点。

有意成立香港有限公司者，必须先决定拟注册成立的公司的名称，以确定该拟选用的公司名称是否可供注册。如公司名称可供注册，下一步骤需向公司注册处呈交已由公司创办成员签署之组织章程细则乙份。组织章程细则须列具公司的名称、股东之有限责任性质及公司内部规则。随着公司注册处于2011年实施电子注册程序，我可于一个工作天内代客取得公司注册与商业登记证书。

另一较便捷的成立香港私人有限公司的方法乃透过购买从未开始营业的空壳公司，现成空壳公司之一览表可向我司索取。

由2018年3月1日开始，为了提升法团实益拥有权的透明度，以履行香港的国际责任，在香港成立为法团的公司须取得和保存实益拥有权的最新资料，以备存「重要控制人登记册」，供执法人员查阅。

香港有限公司须每年向公司注册处呈交周年申报表及为其账目进行核数。公众有限公司与私人有限公司不同，并须向公司注册处呈交经审核财务报表。

香港有限公司可自由从滚存溢利中派发股息汇往海外之母公司，并且不须缴税。

上市公司

上市公司为一家已将其证券于香港联合交易所有限公司上市之有限公司，并为公众有限公司。除根据《公司条例》注册外，上市公司必须严格遵守《上市规则》、《证券及期货条例》、《上市发行人董事进行证券交易的标准守则》及《公司收购、合并及股份回购守则》等。

海外有限公司之分行

海外有限公司之分行为在香港以外地方注册成立为法团并在香港设立营业地点的公司。每间于香港设有营业地点之海外公司必须于一个月内在《公司条例》登记成为"非香港公司"。根据香港公司注册处之数据，截至2020年7月，共有超过13,000家非香港公司在香港登记。

海外公司需向公司注册处呈交下列文件(如下列文件(1)、(2)及(3)并非以中文或以英文撰写，则须交付该文书的经核证中文或英文译本)：

1. 组织公司或界定公司组织的宪章、法规或公司组织章程大纲及组织章程细则或其它文书的经核证副本；
2. 公司注册证书或公司注册处处长认为足够的成立为法团之其它证明文件之核证副本；
3. 按公司成立为法团的地方之法律规定之格式所完成之最近期账目的经核证副本(如该地方之法律并无是项规定，则以呈报予公司股东之账目的格式代替)；
4. 具指明格式的名单(以中文或英文拟备)，其内载有一名或多于一名居于香港并获授权代表公司接受须向公司送达的法律程序文件和通知书的人士的姓名及地址，而且载有：
 - (i) 公司在香港的主要营业地点的地址；
 - (ii) 公司在其成立为法团的地方的主要营业地点(如有)及注册办事处的地址；及
 - (iii) 公司董事及秘书之资料；
5. 致商业登记署通知书。

该分行可自由把税后利润汇回海外公司。

税项

与很多发展中国家不同，香港并不以税务宽免，而以简单的税制和较低的税率来吸引投资。

直接税

直接税受《税务条例》管辖。按《税务条例》规定，依收入征收的三种不同直接税如下：

利得税

薪俸税

物业税

该等税项仅应用于香港产生或得自香港的收入。源自境外的收入，即使被汇回香港，亦毋须纳税。

应缴上述税项的纳税人，必须每年向税务局呈交该年度的报税表。有限公司纳税人呈交利得税报税表时，更应附上一份经审核的财务报表。

此外，雇主必须每年呈报其应付香港雇员的薪酬及福利。任何人士如须按税务条例在其支付予境外人士的款项中预扣税金，则该名人士亦须递交报税表，详尽说明此项交易。

香港并无总入息税，但个人纳税人祇需递交一份综合报税表，以填报其包括独资业务的所有入息。

避免双重课税协定

自2005年起，香港已和多个国家签署避免双重课税协定。根据该等协定，当地税务机关最高祇能以下列税率向香港公司自该等国家取得的股息、利息及特许权使用费征税：

国家	最高扣存税款税率%		
	股息 ¹	利息	特许权使用费
奥地利	10	0	3
白俄罗斯	5	5	5
比利时	15	10	5
文莱	0	10	5
柬埔寨	10	10	10
加拿大	15	10	10
中国	10	7	7
捷克共和国	5	0	10
爱沙尼亚	10	10	5
芬兰	10	0	3
法国	10	10	10
根西岛	0	0	4
匈牙利	10	5	5
印度	5	10	10
印尼	10	10	5
爱尔兰	0	10	3
意大利	10	12.5	15
日本	10	10	5
泽西岛	0	0	4
大韩民国	15	10	10
科威特	5	5	5
拉脱维亚	10	10	3
列支敦士登	0	0	3
卢森堡	10	0	3
澳门	当地税率	当地税率	当地税率
马来西亚	10	10	8
马耳他	0	0	3
墨西哥	0	10	10
荷兰	10	0	3
新西兰	15	10	5
巴基斯坦	10	10	10
葡萄牙	10	10	5
卡塔尔	0	0	5
罗马尼亚	5	3	3
俄罗斯	10	0	3
沙特阿拉伯	5	0	8
南非	10	10	5
西班牙	10	5	5
瑞士	10	0	3
泰国	10	15	15
阿拉伯联合酋长国	5	5	5
英国	15	当地税率	3
越南	10	10	10

¹ 在特定情况下(如香港公司达到一定持股量)可获减免。

非香港居民自香港取得的股息及利息免征香港税。但其因任何人在香港使用或有权使用任何专利、设计、商标、版权等财产而取得的特许权使用费，则应按以下税率征税：

特许权使用费缴付人为

有关连人士： 利得税标准税率

其它人士： 利得税标准税率 x 30%

唯此税率不得超过上述国家根据协定向香港公司征收的税率。

利得税

任何人士，包括法团、合伙经营、受托人或个人，在香港经营或透过代理人经营行业、专业或业务，均须缴纳利得税。税率现时为应评税利润的16.5%。如属个人或合伙经营中的个人成员，则为15%。首港币二百万元应评税利润的利得税率则分别降至8.25%及7.5%。

在计算应评税利润时，某些收入及支出会被剔除及不计算在内，例如：

甲) 源自境外的收入/亏损

乙) 资本性溢利/亏损

香港并无资本增值税。但如出售资本性资产（例如房产或股票）的交易性质构成经营业务，则其产生的利润可能须要纳税。

丙) 股息

香港并无预扣股息税的规定。股息收入无须纳税，股息支出亦不能扣税。

丁) 应缴纳的香港税款，代雇员缴付的薪俸税除外。

戊) 支付予东主或合伙人的薪酬、资本利息或贷款利息。

己) 资本性开支，包括资本性亏损。但以下项目除外：

1) 建筑物翻修开支，可分5年作等额扣除；及

2) 购置用于制造业的机械及工业装置开支，以及购置计算机硬件及软件开支，可实时全部注销。

然而，资本性开支可获得法定免税额如下：

- 1) 供特定行业使用的工业用途建筑物或构筑物，其资本性建筑开支，可获初期免税额20%及每年免税额4%，直至全部扣除为止。
- 2) 除作转售用途外，其它用作经营行业、专业或业务的建筑物及构筑物，其资本性建筑开支，可获每年免税额4%。
- 3) 其它机械及工业装置的成本可获初期免税额60%，另加以折旧后余值计算的每年免税额。此每年免税额为10%至30%不等，视乎资产性质而定。

一般而言，所有为赚取应评税利润而花费的各项开支，均准予扣除。以下为特别准予扣除的项目：

- 甲) 贷款利息
- 乙) 租金
- 丙) 呆、坏账
- 丁) 某些境外税项
- 戊) 维修及更换的开支
- 己) 注册及购买商标、专利或设计的费用
- 午) 向退休计划作出的供款
- 未) 科研的开支
- 申) 工业教育的开支
- 酉) 慈善捐款

香港法例并无呈报集团综合报税表的规定，亦无对集团内不同成员个别的溢利及亏损给予亏损宽免的条文。

《税务条例》就对保险、航运及航空公司征税备有特订条文。

薪俸税

个人所有来自或获自在本港任职、受雇及退休金的入息均须课缴薪俸税。税率现时为应评税收入的15%。

此税项并不考虑该个人的国籍或居留地。在香港受聘的个人，如在一个税务年度内逗留香港超过60天，其在香港提供服务所得的收入便须纳税。

入息包括雇主提供住所的价值，惟以从该雇主获得的总收入10%为限。薪俸税减免包括个人进修开支、慈善捐款、居所贷款利息、长者住宿照顾开支、退休计划供款、个人免税额、已婚人士免税额、子女免税额及供养兄弟姊妹、父母、祖父母和外祖父母免税额。

物业税

物业税乃向拥有香港土地及楼宇的业主征收，并按实际租金收入的15%计算。

标准免税额为租金收入的20%，以涵盖维修及支出。

间接税

1. 销售税

香港并不征收销售税或增值税

2. 印花税

印花税乃就有关不动产的租赁、转让和香港股票的转让文件而征收：

(甲) 租赁协议

按租赁的年期，为年租的0.25%至1%不等

(乙) 不动产的转让

印花税以物业的转让价或市值之较高者为基础乘以以下百分率：

从价印花税 (AVD)

香港永久性居民在取得有关住宅物业时，在香港没有拥有其他任何住宅物业，从港币一百元增至最高累进税率4.25%。在所有其他情况下，以1.5%至8.5%计算。

买家印花税(BSD)

除买家为香港永久性居民外，所有住宅物业划一征收15%买家印花税。

额外印花稅(SSD)

若于購入住宅物業后36個月內出售，則應繳額外印花稅，其稅率按持有時間分為：

20%：不超過6個月

15%：超過6個月，但不超過12個月

5%：超過12個月，但不超過36個月

(丙) 股票的轉讓

每張售賣/購買單據所載的代價或市值之較高者的0.1%

3. 差餉

差餉乃由差餉物業估價署按物業的每年租值計算征收。該稅項的納稅人為該物業業主，並通常由住客支付。

4. 進口稅及商品稅

香港作為一個自由港並不對任何進口物品收取關稅或附加費，而祇向酒類(不含葡萄酒)、煙草、碳氫油類及甲醇征收進口稅。所有在香港路面使用的汽車，均須繳納車價3.7%至115%的首次登記稅。

5. 遺產稅

香港自2005/06財政年度起免征遺產稅。

会计与财务报表

香港会计师公会颁布本身的会计准则，该等准则主要按国际财务报告准则编制。

《公司条例》规定香港注册的有限公司须于每年度预备一份损益表及财务状况表。此条例亦规定该公司须制作一份董事报告，内容包括主要业务、年内业绩、业务状况、固定资产及储备的重大变动、建议股息、年内发行的股份及债券、董事芳名、董事于合约内的利益及董事购股权。

该公司亦须聘请于香港会计师公会注册的执业会计师为其核数师，以审核每年度的财务报表。已审核的财务报表，亦将会作为年度税务报表的一部份呈交予税务局。公众有限公司更须将已审核的财务报表呈交公司注册处。

海外公司于香港成立的分行须将其海外公司的经审核财务报表呈交公司注册处。

内地与香港关于建立更紧密经贸关系的安排("CEPA")

CEPA于2004年1月1日正式生效，是一份香港与中国的自由贸易协议，并且符合世界贸易组织(WTO)的规章。根据该协议，合资格的香港公司和个人，能较WTO的规定更早进入内地市场，并在某些情况下，在内地营商时得到的优惠较WTO最终能提供的更大。着眼于中国大陆庞大市场的投资者可以藉CEPA得享以下优惠条件：

1. 差不多所有香港制造的产品，均可以零关税出口至中国大陆。有关产品须符合CEPA的原产地规定，即相关行业的某些独特工序须于香港完成。

海外投资者可以下列方式获享CEPA提供的优惠：

(甲) 外判给符合CEPA规定的香港生产商，或与其合作

(乙) 在香港建立新的生产线

2. 从事超过40类服务行业的香港公司及个人，可以避过各种地域、财务及所有权的传统规限，因而较容易地进入中国市场。

海外的服务提供者可以外判给符合CEPA规定的服务提供者、或与其合作、或向其投资，以获享CEPA提供的优惠。符合CEPA规定的服务提供者必须：

为香港居民或根据香港法例注册成立；
已经营最少3至5年(视乎所属行业而定)；
缴纳香港利得税；及
在香港雇用的员工最少占50%。