



香港工業總會

Federation of Hong Kong Industries

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Industry News 業界新聞

打擊「侵蝕稅基及轉移利潤」措施諮詢報告

經濟合作與發展組織在2015年10月推出一套涵蓋15個範疇的行動計劃，打擊跨國企業「侵蝕稅基及轉移利潤」(BEPS)。香港在2016年6月承諾實施BEPS方案。

財經事務及庫務局於2016年底就實施BEPS方案的立法建議進行諮詢，就此工總亦提交了意見書。近日，該局發表打擊「侵蝕稅基及轉移利潤」措施諮詢報告，總結就各項具體建議收到的意見，並闡述局方的回應。政府打算在2017年年底前向立法會提交修訂條例草案。另外，畢馬威會計師事務所制訂一份報告就上述諮詢報告作出評論。有關詳情，請參考以下網址：

(1) 打擊「侵蝕稅基及轉移利潤」措施諮詢報告

<http://www.fstb.gov.hk/tb/tc/docs/BEPS-ConsultationReport-c.pdf>

(2) Hong Kong Tax Alert – Consultation report on BEPS lays out the foundation for Hong Kong's transfer pricing regime

<https://assets.kpmg.com/content/dam/kpmg/cn/pdf/en/2017/08/tax-alert-15-consultation-report-on-beps-lays-out-the-foundation-for-hong-kong-s-transfer-pricing-regime.pdf>

Consultation Report on Measures to Counter Base Erosion and Profit Shifting

The Organisation for Economic Co-operation and Development released a final package of 15 action plans in October 2015 to counter base erosion and profit shifting (BEPS) by multinational enterprises. Hong Kong indicated its commitment to implementing the BEPS package in June 2016.

The Financial Services and the Treasury Bureau (FSTB) conducted a consultation exercise in late 2016 on the legislative proposals to implement the BEPS package, which the FHKI had tendered a submission. The FSTB has recently issued the Consultation Report on Measures to Counter Base Erosion and Profit Shifting which summarises the views received on specific proposals and sets out its responses. The Government intends to introduce an amendment bill into the Legislative Council by



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the end of 2017. KPMG has compiled a report expressing its view on the Consultation Report. For details of these reports, please visit the following websites:

(1) Consultation Report on Measures to Counter Base Erosion and Profit Shifting

<http://www.fstb.gov.hk/tb/en/docs/BEPS-ConsultationReport-e.pdf>

(2) Hong Kong Tax Alert – Consultation report on BEPS lays out the foundation for Hong Kong's transfer pricing regime

<https://assets.kpmg.com/content/dam/kpmg/cn/pdf/en/2017/08/tax-alert-15-consultation-report-on-beps-lays-out-the-foundation-for-hong-kong-s-transfer-pricing-regime.pdf>