

立法會參考資料摘要

《稅務條例》 (第 112 章)

《安排指明(中國內地)(對所得避免雙重徵稅 和防止偷漏稅)令》

引言

A 在二零零六年十月十七日的會議上，行政會議建議，行政長官指令根據《稅務條例》(第 112 章)(該條例)第 49 條，制定附件 A 所載的《安排指明(中國內地)(對所得避免雙重徵稅和防止偷漏稅)令》(該命令)。該命令實施於二零零六年八月二十一日與中國內地簽訂的《對所得避免雙重徵稅和防止偷漏稅的安排》(該安排)。

理據

2. 在一九九八至九九年度財政預算案演詞中，當時的財政司司長宣布，作為一項方便營商措施，政府會積極與貿易及經濟伙伴商議簽訂全面性避免雙重徵稅協定／安排(全面性協定／安排)¹，以盡量避免對各地居民雙重徵稅。至今，我們已分別在二零零三年十二月及二零零五年九月與比利時及泰國簽訂全面性協定。

3. 在內地方面，我們在一九九八年二月與內地簽訂非全面性避免雙重徵稅安排(非全面性安排)。該項安排涵蓋當時須雙重課稅的三個主要方面，包括：(a)透過常設機構營運的企業的營業利潤；(b)航運、空運和陸運的收入；以及(c)來自個人勞務的收入。

¹ 由於內地與香港特區有憲制關係，因此我們與內地簽訂“安排”而非協定。本文件所使用的簡稱“全面性協定／安排”就內地而言是指“全面性避免雙重徵稅**安排**”，就外國司法管轄區而言則指“全面性避免雙重徵稅**協定**”。

4. 過去數年，本地商界曾要求把非全面性安排的涵蓋範圍擴至其他方面，例如資本增值收益和被動性收入。一些人士指出，由於有限度的避免雙重徵稅沒有包括被動性收入的條文，因此，假如內地恢復採用 20% 的最高預扣稅稅率，香港的投資者就可能要承受較重稅務的風險。(現時，在某些情況下，被動性收入按優惠稅率 10% 徵稅)。也有人建議把非全面性安排轉為全面性安排，這有助為香港居民爭取到較低的預扣稅稅率。

5. 內地國家稅務總局也表示有興趣把現行的非全面性安排轉為全面性安排，其中一個主要原因是全面性安排通常會載有信息交換的條文，但現行的非全面性安排並不包括這條文。信息交換條文對雙方主管當局(國家稅務總局和香港特區稅務局)調查涉及跨境投資逃稅／避稅個案及對付逃稅活動均有幫助。信息交換只限於實施全面性安排的條文，或全面性安排所涉及的稅種的各自內部稅務法律條文所需的信息。為確保有關交換的信息不會被濫用或洩漏，所取得的信息也會予以保密。中國內地及香港均有法律條文保障信息的機密性。有關的資料摘要載於附件 B。

B

6. 全面性安排的主要條文摘要，載於附件 C。該安排的目的，是把現行非全面性避免雙重徵稅安排的涵蓋範圍擴大，並消除香港與內地投資者在跨境經濟活動方面可能遇到的雙重課稅情況。

C

與內地簽訂全面性安排的經濟效益

7. 香港採用地域來源原則徵稅，即只就源自香港的收入徵稅，所以香港居民從香港以外來源所得的收入，在大多數情況下都不須在香港課稅。此外，香港對多種被動性的收入(如股息及利息)都不徵收預扣稅。在這些情況下，雙重課稅情況應不會發生。

8. 然而，當外國向其居民就在香港產生的收入徵稅，便可能出現雙重課稅的情況。不過，許多地區都會向其居民就已在香港繳稅的收入提供單方面的稅項寬免，以避免雙重課稅或減低雙重課稅的稅款。

9. 儘管如此，香港與貿易及投資伙伴訂立全面性協定／安排仍有許多好處。

10. 與某些地區就其居民受到雙重課稅而提供的單方面稅項寬免比較，全面性協定／安排明確劃分兩地之間的徵稅權及訂明避免雙重課稅的方法，會為投資者提供更明確而穩定的投資環境。此外，全面性協定／安排提供的寬免可能較某些稅收管轄區的單方面寬免更為優厚。

全面性安排的好處

11. 全面性安排會為香港居民節省部分稅款。舉例來說，現時在內地賺取版權收入的香港居民須繳納 10% 至 20% 的預扣稅。根據全面性安排，預扣稅稅率會劃一減至 7%。在現行安排下，在內地賺取利息收入的香港居民須繳納 10% 至 20% 的預扣稅。根據全面性安排，政府或獲兩地稅務當局認可的機構所賺取的利息會獲豁免繳稅；在其他情況，預扣稅率則會減至 7%。至於股息方面，預扣稅稅率則會由現時最高的 20% 減至 5% 至 10%。不過，如上述間接收入屬於內地一間常設機構，則其收入會構成該所常設機構營業利潤的一部分，並須按照所得稅法例，在內地繳稅。

12. 此外，根據全面性安排，香港居民在轉讓內地公司的股票時所賺取的收益，只須在香港繳稅(指明情況除外)。

13. 整體來說，全面性安排有助投資者評估其經濟活動的稅務負擔，亦有助加強兩地的經濟貿易連繫，以及鼓勵香港企業在內地營商／投資，反之亦然。

14. 除了可為香港納稅人帶來實質稅款節省外，全面性安排亦會帶來下列好處：

- (a) 為有意投資的人士提供一個更明確和穩定的投資環境，因為全面性安排明確劃分了內地與香港的徵稅權，以及訂明不同類別被動性收入的稅項寬免和稅率上限。由於全面性安排一經雙方完成有關程序後即時生效，因此，安排的條款不會輕易因單方面的稅務政策變更而作廢；以及
- (b) 透過全面性安排讓內地與香港稅務當局交換信息，以解決因跨境徵稅而可能出現的難題。

15. 香港十分希望與主要的貿易及投資伙伴建立全面性協定／安排的網絡。藉着這個全面性協定／安排網絡，我們可與區內已經建立這類網絡的其他地方看齊，從而進一步增強本港在吸引投資方面的競爭力。

法理依據

16. 根據該條例第 49 條的規定，行政長官會同行政會議可藉命令宣布，已與香港以外地區政府訂立該命令中所指明的安排，以期就該地區的法律所施加的入息稅及其他相類似性質的稅項給予雙重課稅寬免。香港

與中國內地簽訂該安排後，有需要藉命令宣布已與中國內地訂立安排，使該安排得以實施。

其他方案

17. 由行政長官會同行政會議根據該條例第 49 條的規定作出命令，是實施全面性安排的唯一方法。除此之外，沒有其他方案。

命令

18. 該命令**第 1 條**宣布已與中國內地就其法律所施加的入息稅及其他相類似性質的稅項訂立雙重課稅寬免安排，而該等安排應該生效。**第 2 條**說明，有關安排已載於該安排第 1 至 27 條，以及其議定書第 1 至 3 段。上述各條和議定書的全文載於該命令的**附表**。命令的**附表**臚列有關安排的詳情。

立法程序時間表

19. 立法程序時間表會如下—

刊登憲報日期	二零零六年十月二十七日
提交立法會日期	二零零六年十一月一日

建議的影響

D 20. 建議對財政、經濟及公務員會有影響，詳情載於附件 D。建議符合《基本法》，包括有關人權的條文。建議不會影響《稅務條例》及附屬法例現行條文的約束力。在此之前的非全面性安排會由全面性安排對相關稅種開始適用之日起停止有效。建議對生產力、環境或可持續發展沒有影響。

公眾諮詢

21. 政府在一九九八年首次公布與香港的主要貿易及投資伙伴訂立全面性協定／安排的政策。商界人士對這項政策表示歡迎。政府在二零零二年及二零零五年就《資料交換條文》進行諮詢時，國際商務委員會對政府與其他經濟體系磋商及訂立有關協定／安排，普遍表示支持。有些委員表示，欠缺全面性協定網絡可能會窒礙外國對香港的投資。

宣傳安排

22. 我們會安排發言人回答傳媒及公眾的查詢。稅務局現正擬備有關該安排的釋義及執行指引。常見問題及答覆亦已上載於該局的有關網頁，以便市民對該安排有更深入的了解。

查詢

23. 如對本參考資料摘要有任何查詢，請致電 2810 3757 與財經事務及庫務局首席助理秘書長(庫務)(收入)(專責事務)鄧智良先生聯絡。

財經事務及庫務局

二零零六年十月二十五日

立法會參考資料摘要

《稅務條例》
(第 112 章)

《安排指明(中國內地)(對所得避免雙重徵稅
和防止偷漏稅)令》

附件

- 附件 A 《安排指明(中國內地)(對所得避免雙重徵稅和防止偷漏稅)令》
- 附件 B 信息交換條文摘要
- 附件 C 有關收入的主要條文摘要
- 附件 D 建議對財政、經濟及公務員的影響

《 安排指明(中國內地)(對所得避免雙重徵稅 和防止偷漏稅)令 》

(由行政長官會同行政會議根據《稅務條例》(第 112 章)
第 49 條作出)

1. 根據第 49 條作出的宣布

為施行本條例第 49 條，現宣布—

- (a) 第 2 條所指明的安排已予訂立，旨在就中國內地的法律所施加的入息稅及其他相類似性質的稅項給予雙重課稅寬免；及
- (b) 該等安排的生效是屬於有利的。

2. 指明的安排

為第 1(a) 條的目的而指明的安排是載於—

- (a) 在 2006 年 8 月 21 日在香港特別行政區以中文一式兩份簽訂的名為《內地和香港特別行政區關於對所得避免雙重徵稅和防止偷漏稅的安排》的文書(其英文譯名為“Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income”)中的第一至二十七條的安排(該等條文的文本及英文譯本¹載錄於附表第 1 部)；及
- (b) 該文書的議定書中的第 1 至 3 段的安排(該等條文的文本及英文譯本²載錄於附表第 2 部)。

¹ 該文書的英文譯本由律政司根據該文書的中文文本擬備。

² 該議定書的英文譯本由律政司根據該議定書的中文文本擬備。

附表

[第 2 條]

第 1 部

《內地和香港特別行政區關於對所得避免雙重徵稅
和防止偷漏稅的安排》第一至二十七條

第一條

人的範圍

本安排適用於一方或者同時為雙方居民的人。

第二條

稅種範圍

一、 本安排適用於由一方或其地方當局對所得徵收的所有稅收，不論其徵收方式如何。

二、 對全部所得或某項所得徵收的稅收，包括對來自轉讓動產或不動產的收益徵收的稅收以及對資本增值徵收的稅收，應視為對所得徵收的稅收。

三、 本安排適用的現行稅種是：

(一) 在內地：

1. 個人所得稅；
2. 外商投資企業和外國企業所得稅。

(二) 在香港：

1. 利得稅；

2. 薪俸稅；
3. 物業稅，

不論是否按個人入息課稅徵收。

四、 本安排也適用於本安排簽訂之日後徵收的屬於增加或者代替現行稅種的相同或者實質相似的稅收，以及適用於將來徵收而又屬於本條第一款或第二款所指的任何其它稅收。雙方主管當局應將各自稅法所作出的實質變動，在其變動後的適當時間內通知對方。

五、 現有稅收連同本安排簽訂後徵收的稅收，以下分別稱為“內地稅收”或“香港特別行政區稅收”。

第三條

一般定義

一、 在本安排中，除上下文另有解釋的以外：

- (一) “一方”和“另一方”的用語，按照上下文，是指內地或者香港特別行政區；
- (二) “稅收”一語按照上下文，是指內地稅收或者香港特別行政區稅收；
- (三) “人”一語包括個人、公司、信託、合夥和其它團體；
- (四) “公司”一語是指法人團體或者在稅收上視同法人團體的實體；
- (五) “企業”一語適用於所有形式的經營活動；
- (六) “一方企業”和“另一方企業”的用語，分別指一方居民經營的企業和另一方居民經營的企業；
- (七) “海運、空運和陸運”一語是指一方企業以船舶、飛機或陸運車輛經營的運輸，不包括僅在另一方各地之間以船舶、飛機或陸運車輛經營的運輸；

(八) “主管當局”一語，在內地是指國家稅務總局或其授權的代表；在香港特別行政區是指稅務局局長或其獲授權的代表，或任何獲授權執行現時可由稅務局局長執行的職能或類似職能的人士或機構；

(九) “經營”一語包括專業性勞務活動和其它獨立性活動。

二、 在本安排中，“內地稅收”或“香港特別行政區稅收”不包括根據任何一方關於本安排憑藉第二條而適用的稅收的法律所徵收的任何罰款或利息。

三、 一方在實施本安排時，對於未經本安排明確定義的用語，除上下文另有解釋的以外，應當具有當時該一方適用於本安排的稅種的法律所規定的含義，稅法對有關術語的定義優先於其它法律對同一術語的定義。

第四條

居民

一、 在本安排中，“一方居民”一語，有以下定義：

(一) 在內地，是指按照內地法律，由於住所、居所、總機構所在地、實際管理機構所在地，或者其它類似的標準，在內地負有納稅義務的人。但是，該用語不包括僅由於來源於內地的所得，在內地負有納稅義務的人；

(二) 在香港特別行政區，指：

1. 通常居於香港特別行政區的個人；
2. 在某課稅年度內在香特別行政區逗留超過 180 天或在連續兩個課稅年度(其中一個是有關的課稅年度)內在香特別行政區逗留超過 300 天的個人；
3. 在香港特別行政區成立為法團的公司，或在香特別行政區以外地區成立為法團而通常是在香特別行政區進行管理或控制的公司；

4. 根據香港特別行政區的法律組成的其它人，或在香港特別行政區以外組成而通常是在香港特別行政區進行管理或控制的其它人。

二、 由於第一款的規定，同時為雙方居民的個人，其身份應按以下規則確定：

- (一) 應認為是其有永久性住所所在一方的居民；如果在雙方同時有永久性住所，應認為是與其個人和經濟關係更密切(重要利益中心)所在一方的居民；
- (二) 如果其重要利益中心所在一方無法確定，或者在任何一方都沒有永久性住所，應認為是其有習慣性居處所在一方的居民；
- (三) 如果其在雙方都有，或者都沒有習慣性居處，雙方主管當局應通過協商解決。

三、 由於第一款的規定，除個人以外，同時為雙方居民的人，應認為是其實際管理機構所在一方的居民。

第五條

常設機構

一、 在本安排中，“常設機構”一語是指企業進行全部或部分營業的固定營業場所。

二、 “常設機構”一語特別包括：

- (一) 管理場所；
- (二) 分支機構；
- (三) 辦事處；
- (四) 工廠；
- (五) 作業場所；

(六) 礦場、油井或氣井、採石場或者其它開採自然資源的場所。

三、“常設機構”一語還包括：

(一) 建築工地，建築、裝配或安裝工程，或者與其有關的監督管理活動，但僅以該工地、工程或活動連續六個月以上的為限；

(二) 一方企業直接或者通過僱員或者僱用的其它人員，在另一方為同一個項目或者相關聯的項目提供的勞務，包括諮詢勞務，僅以在任何十二個月中連續或累計超過六個月的為限。

四、雖有本條上述規定，“常設機構”一語應認為不包括：

(一) 專為儲存、陳列或者交付本企業貨物或者商品的目的而使用的設施；

(二) 專為儲存、陳列或者交付的目的而保存本企業貨物或者商品的庫存；

(三) 專為另一企業加工的目的而保存本企業貨物或者商品的庫存；

(四) 專為本企業採購貨物或者商品，或者搜集信息的目的所設的固定營業場所；

(五) 專為本企業進行其它準備性或輔助性活動的目的所設的固定營業場所；

(六) 專為本款第(一)項至第(五)項活動的結合所設的固定營業場所，但這種結合所產生的該固定營業場所的全部活動應屬於準備性質或輔助性質。

五、雖有本條第一款和第二款的規定，當一個人(除適用第六款規定的獨立代理人以外)在一方代表另一方的企業進行活動，有權並經常行使這種權力以該企業的名義簽訂合同，這個人為該企業進行的任何活動，應認為該企業在該一方設有常設機構。除非這個人通過固定營業場所進行的活動限於第四款的規定，按照該款規定，不應認為該固定營業場所是常設機構。

六、 一方企業僅通過按常規經營本身業務的經紀人、一般佣金代理人或者任何其它獨立代理人在另一方進行營業，不應認為在該另一方設有常設機構。但如果這個代理人的活動全部或幾乎全部代表該企業，不應認為是本款所指的獨立代理人。

七、 一方居民公司，控制或被控制於另一方居民公司或者在該另一方進行營業的公司(不論是否通過常設機構)，此項事實不能據以使任何一方公司構成另一方公司的常設機構。

第六條

不動產所得

一、 一方居民從位於另一方的不動產取得的所得(包括農業或林業所得)，可以在該另一方徵稅。

二、 “不動產”一語應當具有財產所在地的一方的法律所規定的含義。該用語在任何情況下應包括附屬於不動產的財產，農業和林業所使用的牲畜和設備，有關房地產的一般法律規定所適用的權利，不動產的用益權，以及由於開採或有權開採礦藏、資源和其它自然資源取得的不固定或固定收入的權利。船舶和飛機不應視為不動產。

三、 本條第一款的規定應適用於從直接使用、出租或者任何其它形式使用不動產取得的所得。

四、 本條第一款和第三款的規定也適用於企業的不動產所得。

第七條

營業利潤

一、 一方企業的利潤應僅在該一方徵稅，但該企業通過設在另一方的常設機構在該另一方進行營業的除外。如果該企業通過設在該另一方的常設機構在該另一方進行營業，其利潤可以在該另一方徵稅，但應僅以屬於該常設機構的利潤為限。

二、 除適用本條第三款的規定以外，一方企業通過設在另一方的常設機構在該另一方進行營業，應將該常設機構視同在相同或類似情況下從事相同或類似活動的獨立分設企業，並視同該常設機構與其所隸屬的企業完全獨立地進行交易。在上述情況下，該常設機構可能得到的利潤，在各方應歸屬於該常設機構。

三、 在確定常設機構的利潤時，應當允許扣除其進行營業發生的各項費用，包括行政和一般管理費用，不論其發生於該常設機構所在一方或者其它任何地方。但是，常設機構使用專利或者其它權利支付給企業總機構或該企業其它辦事處的特許權使用費、報酬或其它類似款項，提供具體服務或管理的佣金，以及向其借款所支付的利息，銀行企業除外，都不得作任何扣除(屬於償還代墊實際發生的費用除外)。同樣，在確定常設機構的利潤時，也不考慮該常設機構從企業總機構或該企業其它辦事處取得的因使用專利和其它權利的特許權使用費、報酬或其它類似款項，因提供具體服務或管理的佣金，以及因貸款給該企業總機構或該企業其它辦事處所取得的利息，銀行企業除外(屬於償還代墊實際發生的費用除外)。

四、 如果一方習慣於以企業總利潤按一定比例分配給所屬各單位的方法，或是按照其法律規定的其它方法，來確定常設機構的利潤，則第二款規定並不妨礙該一方按上述方法確定其應納稅的利潤。但是，採用的方法所得到的結果，應與本條所規定的原則一致。

五、 不應僅由於常設機構為企業採購貨物或商品，將利潤歸屬於該常設機構。

六、 在上述各款中，除有適當的和充分的理由需要變動外，每年應採用相同的方法確定歸屬於常設機構的利潤。

七、 利潤中如果包括本安排其它各條單獨規定的所得項目時，本條規定不應影響其它各條的規定。

第八條

海運、空運和陸運

一、 一方企業在另一方以船舶、飛機或陸運車輛經營海運、空運和陸運運輸所取得的收入和利潤，該另一方應予免稅(在內地包括營業稅)。

二、 本條第一款的規定也適用於參加合夥經營、聯合經營或者參加國際經營機構取得的收入和利潤，但僅限於在上述經營中按參股比例取得的收入和利潤部分。

第九條

聯屬企業

一、 當：

- (一) 一方企業直接或者間接參與另一方企業的管理、控制或資本，或者
- (二) 同一人直接或者間接參與一方企業和另一方企業的管理、控制或資本，

在上述任何一種情況下，兩個企業之間的商業或財務關係不同於獨立企業之間的關係，因此，本應由其中一個企業取得，但由於這些情況而沒有取得的利潤，可以計入該企業的利潤，並據以徵稅。

二、 一方將另一方已徵稅的企業利潤包括在該一方企業的利潤內(該部分利潤是按照兩個獨立企業在相同情況下本應由該一方企業所取得)，並加以徵稅時，該另一方應對這部分利潤所徵收的稅額作出適當的調整。在確定上述調整時，應對本安排其它規定予以注意，如有必要，雙方主管當局應相互協商。

第十條

股息

一、 一方居民公司支付給另一方居民的股息，可以在該另一方徵稅。

二、 然而，這些股息也可以在支付股息的公司是其居民的一方，按照該一方法律徵稅。但是，如果股息受益所有人是另一方的居民，則所徵稅款不應超過：

- (一) 如果受益所有人是直接擁有支付股息公司至少 25%資本的公司，為股息總額的 5%；
- (二) 在其它情況下，為股息總額的 10%。

雙方主管當局應協商確定實施限制稅率的方式。

本款不應影響對該公司就支付股息的利潤所徵收的公司利潤稅。

三、 本條“股息”一語是指從股份或者非債權關係分享利潤的權利取得的所得，以及按照分配利潤的公司是其居民的一方的法律，視同股份所得同樣徵稅的其它公司權利取得的所得。

四、 如果股息受益所有人是一方居民，在支付股息的公司是其居民的另一方面，通過設在該另一方的常設機構進行營業，據以支付股息的股份與該常設機構有實際聯繫的，不適用本條第一款和第二款的規定。在這種情況下，適用第七條的規定。

五、 一方居民公司從另一方取得利潤或所得，該另一方不得對該公司支付的股息或未分配的利潤徵收任何稅收，即使支付的股息或未分配的利潤全部或部分發生於該另一方的利潤或所得。但是，支付給該另一方居民的股息或者據以支付股息的股份與設在另一方的常設機構有實際聯繫的除外。

第十一條

利息

一、 發生於一方而支付給另一方居民的利息，可以在該另一方徵稅。

二、 然而，這些利息也可以在該利息發生的一方，按照該一方的法律徵稅。但是，如果利息受益所有人是另一方的居民，則所徵稅款不應超過利息總額的 7%。雙方主管當局應協商確定實施限制稅率的方式。

三、 雖有本條第二款的規定，發生於一方而為另一方政府或由雙方主管當局認同的機構取得的利息，應在該一方免稅。

四、 本條“利息”一語是指從各種債權取得的所得，不論其有無抵押擔保或者是否有權分享債務人的利潤；特別是從公債、債券或者信用債券取得的所得，包括其溢價和獎金。由於延期支付的罰款，不應視為本條所規定的利息。

五、 如果利息受益所有人是一方政府、地方當局或一方居民，在利息發生的另一方，通過設在該另一方的常設機構進行營業，據以支付該利息的債權與該常設機構有實際聯繫的，不適用本條第一款、第二款和第三款的規定。在這種情況下，適用第七條的規定。

六、 如果支付利息的人為一方政府、地方當局或一方居民，應認為該利息發生在該一方。然而，當支付利息的人不論是否為一方政府、地方當局或一方居民，在一方設有常設機構，支付該利息的債務與該常設機構有聯繫，並由其負擔利息，上述利息應認為發生於該常設機構所在的一方。

七、 由於支付利息的人與受益所有人之間或者他們與其它人之間的特殊關係，以致支付的利息數額不論何種原因超出支付人與受益所有人在沒有上述關係時所能同意的數額時，本條規定應僅適用於後來提及的數額。在這種情況下，對該支付款項的超出部分，仍應按各方的法律徵稅，但應對本安排其它規定予以適當注意。

第十二條

特許權使用費

一、 發生於一方而支付給另一方居民的特許權使用費，可以在該另一方徵稅。

二、 然而，這些特許權使用費也可以在其發生的一方，按照該一方的法律徵稅。但是，如果特許權使用費受益所有人是另一方居民，則所徵稅款不應超過特許權使用費總額的 7%。雙方主管當局應協商確定實施該限制稅率的方式。

三、 本條“特許權使用費”一語是指使用或有權使用文學、藝術或科學著作(包括電影影片、無線電或電視廣播使用的膠片、磁帶)的版權，專利、商標、設計或模型、圖紙、秘密配方或秘密程序所支付的作為報酬的各種款項，或者使用或有權使用工業、商業、科學設備或有關工業、商業、科學經驗的信息所支付的作為報酬的各種款項。

四、 如果特許權使用費受益所有人是一方政府、地方當局或一方居民，在特許權使用費發生的另一方，通過設在該另一方的常設機構進行營業，據以支付該特許權使用費的權利或財產與該常設機構有實際聯繫的，不適用本條第一款和第二款的规定。在這種情況下，適用第七條的规定。

五、 如果支付特許權使用費的人為一方政府、地方當局或一方居民，應認為該特許權使用費發生在該一方。然而，當支付特許權使用費的人不論是否為一方政府、地方當局或一方居民，在一方設有常設機構，支付該特許權使用費的義務與該常設機構有聯繫，並由其負擔這種特許權使用費，上述特許權使用費應認為發生於該常設機構所在的一方。

六、 由於支付特許權使用費的人與受益所有人之間或他們與其它人之間的特殊關係，以致支付的特許權使用費數額不論何種原因超出支付人與受益所有人在沒有上述關係時所能同意的數額時，本條規定應僅適用於後來提及的數額。在這種情況下，對該支付款項的超出部分，仍應按各方的法律徵稅，但應對本安排其它規定予以適當注意。

第十三條

財產收益

一、 一方居民轉讓第六條所述位於另一方的不動產取得的收益，可以在該另一方徵稅。

二、 轉讓一方企業在另一方的常設機構營業財產部分的動產，包括轉讓常設機構(單獨或者隨同整個企業)取得的收益，可以在該另一方徵稅。

三、 一方企業轉讓從事海運、空運和陸運的船舶或飛機或陸運車輛，或者轉讓屬於經營上述船舶、飛機、陸運車輛的動產取得的收益，應僅在該一方徵稅。

四、 轉讓一個公司股份取得的收益，而該公司的財產主要直接或者間接由位於一方的不動產所組成，可以在該一方徵稅。

五、 轉讓第四款所述以外的任何股份取得的收益，而該項股份相當於一方居民公司至少 25%的股權，可以在該一方徵稅。

六、 轉讓第一款至第五款所述財產以外的其它財產取得的收益，應僅在轉讓者為其居民的一方徵稅。

第十四條

受僱所得

一、 除適用第十五條、第十七條、第十八條、第十九和第二十條的規定以外，一方居民因受僱取得的薪金、工資和其它類似報酬，除在另一方從事受僱的活動以外，應僅在該一方徵稅。在另一方從事受僱的活動取得的報酬，可以在該另一方徵稅。

二、 雖有本條第一款的規定，一方居民因在另一方從事受僱的活動取得的報酬，同時具有以下三個條件的，應僅在該一方徵稅：

- (一) 收款人在有關納稅年度開始或終了的任何十二個月中在另一方停留連續或累計不超過一百八十三天；
- (二) 該項報酬由並非該另一方居民的僱主支付或代表該僱主支付；
- (三) 該項報酬不是由僱主設在另一方的常設機構所負擔。

三、 雖有本條上述規定，在一方企業經營海運、空運和陸運的船舶、飛機或陸運車輛上從事受僱的活動取得的報酬，應僅在該一方徵稅。

第十五條

董事費

一方居民作為另一方居民公司的董事會成員取得的董事費和其它類似款項，可以在該另一方徵稅。

第十六條

藝術家和運動員

一、 雖有第七條和第十四條的規定，一方居民，作為表演家，如戲劇、電影、廣播或電視藝術家、音樂家或作為運動員，在另一方從事其個人活動取得的所得，可以在該另一方徵稅。

二、 雖有第七條和第十四條的規定，表演家或運動員從事其個人活動取得的所得，並非歸屬表演家或運動員本人，而是歸屬於其它人，可以在該表演家或運動員從事其活動的一方徵稅。

第十七條

退休金

一、 除適用第十八條第二款的規定以外，因以前的僱傭關係支付給一方居民的退休金和其它類似報酬(不論是分次支付或一次支付)，應僅在該一方徵稅。

二、 雖有本條第一款的規定，從以下退休金計劃支付的退休金和其它類似款項(不論是分次支付或一次支付)，即：

- (一) 一方政府或地方當局作為社會保障制度一部分而推行的公共計劃；
- (二) 可讓個別人士參與以確保取得退休福利的安排，且該等安排是按照一方法律為稅務目的而獲認可的，

應僅在實施計劃的一方徵稅。

第十八條

政府服務

一、 (一) 一方政府或地方當局對履行政府職責向其提供服務的個人支付退休金以外的薪金、工資和其它類似報酬，應僅在該一方徵稅。

- (二) 但是，如果該項服務是在另一方提供，而且提供服務的個人是該另一方居民，並且該居民不是僅由於提供該項服務而成為該另一方的居民，該薪金、工資和其它類似報酬，應僅在該另一方徵稅。

- 二、 (一) 一方政府或地方當局支付，或者從其建立的或作為僱主給付的基金中支付給向其提供服務的個人的退休金(不論是分次支付或一次支付)，應僅在該一方徵稅。
- (二) 但是，如果該提供服務的個人是另一方居民，且情況符合本條第一款第二項所述，相應的退休金(不論是分次支付或一次支付)，應僅在該另一方徵稅。
- 三、 第十四條、第十五條、第十六條和第十七條的規定，應適用於向一方政府或地方當局從事的業務提供服務取得的報酬和退休金。

第十九條

學生

學生是、或者在緊接前往一方之前曾是另一方居民，僅由於接受教育的目的，停留在該一方，對其為了維持生活、接受教育的目的收到的來源於該一方以外的款項，該一方應免予徵稅。

第二十條

其它所得

- 一、 一方居民取得的各項所得，不論在什麼地方發生的，凡本安排上述各條未作規定的，應僅在該一方徵稅。
- 二、 第六條第二款規定的不動產所得以外的其它所得，如果所得收款人為一方居民，通過設在另一方的常設機構在該另一方進行營業，據以支付所得的權利或財產與該常設機構有實際聯繫的，不適用本條第一款的規定。在這種情況下，適用第七條的規定。
- 三、 雖有本條第一款和第二款的規定，一方居民取得的源於另一方的各項收入如在本安排以上各條中未有規定，亦可在該另一方按照該方的法律徵稅。

第二十一條

消除雙重徵稅方法

一、 在內地，消除雙重徵稅如下：

內地居民從香港特別行政區取得的所得，按照本安排規定在香港特別行政區繳納的稅額，允許在對該居民徵收的內地稅收中抵免。但是，抵免額不應超過對該項所得按照內地稅法和規章計算的內地稅收數額。

二、 在香港特別行政區，消除雙重徵稅如下：

除香港特別行政區稅法給予香港特別行政區以外的任何地區繳納的稅收扣除和抵免的法規另有規定外，香港特別行政區居民從內地取得的各項所得，按照本安排規定在內地繳納的稅額，允許在對該居民徵收的香港特別行政區稅收中抵免。但是，抵免額不應超過對該項所得按照香港特別行政區稅法和規章計算的香港特別行政區稅收數額。

三、 一方居民公司支付給另一方居民公司的股息，而該另一方居民公司直接或間接控制支付股息的公司股份不少於百分之十的，該另一方居民公司可獲得的抵免額，應包括該支付股息公司就產生有關股息的利潤(但不應超過相應於產生有關股息的適當部份)而需要繳納的稅款。

第二十二條

無差別待遇

一、 一方企業在另一方常設機構的徵稅待遇，不應低於該另一方給予其本地進行同樣活動的企業的徵稅待遇。本規定不應理解為一方由於民事地位、家庭負擔而給予該一方居民的任何扣除、優惠和減免也必須給予該另一方居民。

二、 除適用第九條第一款、第十一條第七款或第十二條第六款規定外，一方企業支付給另一方居民的利息、特許權使用費和其它款項，在確定該企業應納稅利潤時，應與在同樣情況下支付給該一方居民同樣予以扣除。

三、 一方企業的資本全部或部分，直接或間接為另一方一個或一個以上的居民擁有或控制，該企業在該一方負擔的稅收或者有關條件，不應與該一方其它同類企業的負擔或可能負擔的稅收或者有關條件不同或比其更重。

第二十三條

協商程序

一、 當一個人認為，一方或者雙方所採取的措施，導致或將導致對其不符合本安排規定的徵稅時，可以不考慮各自內部法律的補救辦法，將案情提交本人為其居民的主管當局。該項案情必須在不符合本安排規定的徵稅措施第一次通知之日起，三年內提出。

二、 上述主管當局如果認為所提意見合理，又不能單方面圓滿解決時，應設法同另一方主管當局相互協商解決，以避免不符合本安排的徵稅。達成的協議應予執行，而不受各自內部法律的時間限制。

三、 雙方主管當局應通過協議設法解決在解釋或實施本安排時所發生的困難或疑義，也可以對本安排未作規定的消除雙重徵稅問題進行協商。

四、 雙方主管當局為達成本條第二款和第三款的協議，可以相互直接聯繫。為有助於達成協議，雙方主管當局的代表可以進行會談，口頭交換意見。

第二十四條

信息交換

一、 雙方主管當局應交換為實施本安排的規定所需要的信息，或雙方關於本安排所涉及的稅種的各自內部法律的規定所需要的信息(以根據這些法律徵稅與本安排不相抵觸為限)，特別是防止偷漏稅的信息。信息交換不受第一條的限制。一方收到的信息應作密件處理，其方式須與處理根據該一方的法律而取得的信息相同，該信息僅應告知與本安排所含稅種有關的查定、徵收、執行、起訴或裁決上訴有關人員或當局(包括法院和行政管理部門)。上述人員或當局應僅為上述目的使用該信息，但可以在公開法庭的訴訟程序或司法裁定(就香港特別行政區而言，包括稅務上訴委員會的裁定)中公開有關信息。

二、 第一款的規定在任何情況下，不應被理解為一方有以下義務：

- (一) 採取與該一方或另一方法律和行政慣例相違背的行政措施；
- (二) 提供按照該一方或另一方法律或正常行政渠道不能得到的信息；
- (三) 提供洩露任何貿易、經營、工業、商業、專業秘密、貿易過程的信息或者如洩露便會違反公共政策的信息。

第二十五條

其它規則

本安排並不損害各方施行其關於規避繳稅(不論是否稱為規避繳稅)的當地法律及措施的權利。“規避繳稅的法律及措施”包括為了防止、阻止、避免或抵抗其目的為或是會將稅項利益授予任何人的任何交易、安排或做法的法律和措施。

第二十六條

生效

本安排應在各自履行必要的批准程序，互相書面通知後，自最後一方發出通知之日起生效。本安排將適用於下述年度中取得的所得：

- (一) 在內地：在安排生效年度的次年一月一日或以後開始的納稅年度；
- (二) 在香港特別行政區：在安排生效年度的次年四月一日或以後開始的課稅年度。

二、 1998年2月11日正式簽署的《內地和香港特別行政區關於對所得避免雙重徵稅的安排》將根據本條第一款規定在本安排對相關稅種開始適用之日起停止有效。

三、 2000年2月2日正式簽署的《內地和香港特別行政區間航空運輸安排》的第十一條第六款將根據本條第一款規定在本安排對相關稅種開始適用之日起停止有效。

第二十七條

終止

本安排應長期有效。但一方可以在本安排生效之日起滿五年後任何曆年六月三十日或以前，書面通知另一方終止本安排。在這種情況下，本安排從下述年度停止有效：

- (一) 在內地：終止通知發出年度的次年一月一日或以後開始的納稅年度；
- (二) 在香港特別行政區：終止通知發出年度的次年四月一日或以後開始的課稅年度。

(英文譯本)

Article 1

PERSONS COVERED

This Arrangement shall apply to persons who are residents of One Side or both Sides.

Article 2

TAXES COVERED

1. This Arrangement shall apply to taxes on income imposed on behalf of One Side or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on items of income, including taxes on gains from the alienation of movable or immovable property and taxes on capital appreciation.
3. The existing taxes to which this Arrangement shall apply are:
 - (1) in the Mainland of China:
 - (i) individual income tax;
 - (ii) foreign investment enterprises income tax and foreign enterprises income tax.
 - (2) in Hong Kong:
 - (i) profits tax;
 - (ii) salaries tax;
 - (iii) property tax,whether or not the tax is charged under personal assessment.
4. This Arrangement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Arrangement in addition to, or in place of, the existing taxes as well as any other taxes falling within paragraph 1 or 2 of this Article which may be imposed in future. The competent authorities of the both Sides shall notify each other of significant changes that have been made in their

respective taxation laws within a reasonable period of time after such changes.

5. The existing taxes, together with the taxes imposed after the signature of this Arrangement, are hereinafter referred to as “Mainland tax” or “Hong Kong Special Administrative Region tax” .

Article 3

GENERAL DEFINITIONS

1. In this Arrangement, unless the context otherwise requires:
 - (1) the terms “One Side” and “the Other Side” mean the Mainland of China or the Hong Kong Special Administrative Region, as the context requires;
 - (2) the term “tax” means Mainland tax or Hong Kong Special Administrative Region tax, as the context requires;
 - (3) the term “person” includes an individual, a company, a trust, a partnership and any other body of persons;
 - (4) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;

- (5) the term “enterprise” applies to the carrying on of business activities of any form;
- (6) the terms “enterprise of One Side” and “enterprise of the Other Side” mean respectively an enterprise carried on by a resident of One Side and an enterprise carried on by a resident of the Other Side;
- (7) the term “shipping, air and land transport” means any transport by a ship, aircraft or land transport vehicle operated by an enterprise of One Side, except when the ship, aircraft or land transport vehicle is operated solely between places in the Other Side;
- (8) the term “competent authority” means, in the case of the Mainland of China, the State Administration of Taxation or its authorized representatives; and in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue, or his authorized representative or any person or body authorized to perform any functions at present exercisable by the Commissioner or similar functions;
- (9) the term “business” includes the performance of professional services and other activities of an independent character.

2. In the Arrangement, the term “Mainland tax” or “Hong Kong Special Administrative Region tax” does not include any penalty or interest imposed under the laws of any One Side relating to the taxes to which this Arrangement applies by virtue of Article 2.
3. As regards the application of this Arrangement by One Side, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at the time under the laws of that Side concerning the taxes to which this Arrangement applies, and any meaning under the applicable tax laws of that Side prevails over a meaning given to the term under other laws of that Side.

Article 4

RESIDENT

1. In this Arrangement, the term “resident of One Side” means:
 - (1) in the case of the Mainland of China, any person who, under the laws of the Mainland of China, is liable to tax therein by reason of his domicile, residence, place of head office, place of effective management or any other criterion of a similar nature. This term, however, does not include any person who is liable to tax in the

Mainland of China in respect only of income from sources in the Mainland of China;

(2) in the case of the Hong Kong Special Administrative Region:

(i) an individual who ordinarily resides in the Hong Kong Special Administrative Region;

(ii) an individual who stays in the Hong Kong Special Administrative Region for more than 180 days during a year of assessment or for more than 300 days in 2 consecutive years of assessment one of which is the relevant year of assessment;

(iii) a company incorporated in the Hong Kong Special Administrative Region, or if incorporated outside the Hong Kong Special Administrative Region, being normally managed or controlled in the Hong Kong Special Administrative Region;

(iv) any other person constituted under the laws of the Hong Kong Special Administrative Region, or if constituted outside the Hong Kong Special Administrative Region, being normally managed or controlled in the Hong Kong Special Administrative Region.

2. Where by reason of the provisions of paragraph 1, an individual is a resident of both Sides, then his status shall be determined as follows:
 - (1) he shall be deemed to be a resident only of the Side in which he has a permanent home available to him; if he has a permanent home available to him in both Sides, he shall be deemed to be a resident only of the Side with which his personal and economic relations are closer (“centre of vital interests”);
 - (2) if the Side in which he has his centre of vital interests cannot be determined, or if he does not have a permanent home available to him in either Side, he shall be deemed to be a resident only of the Side in which he has an habitual abode;
 - (3) if he has an habitual abode in both Sides or in neither of them, the competent authorities of both Sides shall resolve by mutual agreement.

3. Where by reason of the provisions of paragraph 1, a person other than an individual is a resident of both Sides, then it shall be deemed to be a resident only of the Side in which its place of effective management is situated.

Article 5

PERMANENT ESTABLISHMENT

1. In this Arrangement, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term “permanent establishment” includes especially:
 - (1) a place of management;
 - (2) a branch;
 - (3) an office;
 - (4) a factory;
 - (5) a workshop;
 - (6) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.
3. The term “permanent establishment” also encompasses:
 - (1) a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only if such site, project or activities last more than 6 months;

- (2) the furnishing of services, including consultancy services, by an enterprise of One Side in the Other Side, directly or through employees or other personnel engaged by the enterprise, but only if such activities continue (for the same or a connected project) for a period or periods aggregating more than 6 months within any 12-month period.
4. Notwithstanding the preceding provisions of this Article, the term “permanent establishment” shall be deemed not to include:
- (1) facilities used solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
 - (2) a stock of goods or merchandise belonging to the enterprise kept solely for the purpose of storage, display or delivery;
 - (3) a stock of goods or merchandise belonging to the enterprise kept solely for the purpose of processing by another enterprise;
 - (4) a fixed place of business established solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;

- (5) a fixed place of business established solely for the purpose of carrying on any other activity of a preparatory or auxiliary character for the enterprise;
 - (6) a fixed place of business established solely for any combination of the activities mentioned in subparagraphs (1) to (5) of this paragraph, provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
5. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, where a person, other than an agent of an independent status to whom paragraph 6 applies, is acting in One Side on behalf of an enterprise of the Other Side, and the person has, and habitually exercises, an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that One Side in respect of any activities which that person undertakes for that enterprise, unless the activities of such person exercised through a fixed place of business are limited to those provided for in paragraph 4 and under the provision of that paragraph such fixed place of business shall not be deemed to be a permanent establishment.

6. An enterprise of One Side shall not be deemed to have a permanent establishment in the Other Side only because it carries on business in that Other Side through a broker, general commission agent or any other agent of an independent status who are acting in the ordinary course of their business. However, when the activities of such an agent are wholly or almost wholly performed on behalf of that enterprise, he shall not be deemed to be an agent of an independent status within the meaning of this paragraph.
7. The fact that a company which is a resident of One Side controls or is controlled by a company which is a resident of the Other Side, or which carries on business in that Other Side (whether through a permanent establishment or otherwise), shall not of itself constitute any company of any One Side a permanent establishment of a company of the Other Side.

Article 6

INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of One Side from immovable property (including income from agriculture or forestry) situated in the Other Side may be taxed in that Other Side.
2. The term “immovable property” shall have the meaning which it has under the laws of the Side in which the property in question is situated. The term shall in

any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general laws in respect of real estate apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the exploring of, or the right to explore, mineral deposits, resources and other natural resources. Ships and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 of this Article shall apply to income derived from the direct use, letting, or use in any other form of immovable property.
4. The provisions of paragraphs 1 and 3 of this Article shall also apply to income derived from immovable property of an enterprise.

Article 7

BUSINESS PROFITS

1. The profits of an enterprise of One Side shall be taxable only in that Side unless the enterprise carries on business in the Other Side through a permanent establishment situated therein. If the enterprise carries on business in the Other Side through a permanent establishment situated therein, its profits may be taxed in the Other Side, but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3 of this Article, where an enterprise of One Side carries on business in the Other Side through a permanent establishment situated therein, there shall in each Side be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.
3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the business of the permanent establishment including executive and general administrative expenses so incurred, whether in the Side in which the permanent establishment is situated or elsewhere. However, no such deduction shall be allowed in respect of amounts (other than reimbursement of actual expenses) paid by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, remuneration, fees or any other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the permanent establishment. Likewise, no account shall be taken, in determining the profits of

a permanent establishment, for amounts (other than reimbursement of actual expenses) charged by the permanent establishment to the head office of the enterprise or any of its other offices, by way of royalties, remuneration, fees or any other similar payments in return for the use of patents or other rights, or by way of commission for specific services performed or for management, or, except in the case of a banking enterprise, by way of interest on moneys lent to the head office of the enterprise or any of its other offices.

4. Insofar as it has been customary in One Side to determine the profits to be attributed to a permanent establishment by apportioning the total profits of the enterprise to its various units or by any other methods provided for in the laws, nothing in paragraph 2 shall preclude that Side from determining the profits to be taxed by such method. However, the result of adopting such method shall be in accordance with the principles contained in this Article.
5. No profits shall be attributed to a permanent establishment by reason only of the purchase by that permanent establishment of goods or merchandise for the enterprise.
6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method

year by year unless there is good and sufficient reason for a deviation.

7. Where profits include items of income which are dealt with separately in other Articles of this Arrangement, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 8

SHIPPING, AIR AND LAND TRANSPORT

1. Income and profits derived by an enterprise of One Side from the operation of ships, aircraft or land transport vehicles in shipping, air and land transport shall be exempt from tax (including business tax in the Mainland of China) in the Other Side.
2. The provisions of paragraph 1 of this Article shall also apply to income and profits derived from participation in partnership business, joint venture business or international business agency, to the extent of the income and profits that is proportional to the shareholding of such business.

Article 9

ASSOCIATED ENTERPRISES

1. Where:

- (1) an enterprise of One Side participates directly or indirectly in the management, control or capital of an enterprise of the Other Side; or
- (2) the same person participates directly or indirectly in the management, control or capital of an enterprise of One Side and an enterprise of the Other Side,

in any of the above situations, the commercial or financial relations between the two enterprises are different from those between independent enterprises. Accordingly, any profits which would have accrued to one of the enterprises but by reason of those relations have not so accrued may be included in the profits of that enterprise and taxed as such.

2. Where One Side includes in the profits of an enterprise of that Side - and taxes accordingly - profits of an enterprise that have been charged to tax in the Other Side and such profits are profits which would have accrued to the enterprise of that One Side had the 2 enterprises been independent enterprises under the same conditions, the Other Side shall make an appropriate adjustment to the amount of the tax charged on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Arrangement and the competent authorities of both Sides shall, if necessary, consult each other.

Article 10

DIVIDENDS

1. Dividends paid by a company which is a resident of One Side to a resident of the Other Side, may be taxed in that Other Side.
2. However, such dividends may also be taxed in the Side of which the company paying the dividends is a resident, and according to the laws of that Side, but if the beneficial owner of the dividends is a resident of the Other Side, the tax so charged shall not exceed:
 - (1) where the beneficial owner is a company directly owning at least 25% of the capital of the company which pays the dividends, 5% of the gross amount of the dividends;
 - (2) in any other case, 10% of the gross amount of the dividends.

The competent authorities of both Sides shall by mutual agreement settle the mode of application of these limitations.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares under the laws of the Side of which the company making the distribution is a resident.
4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the dividends, being a resident of One Side, carries on business in the Other Side of which the company paying the dividends is a resident through a permanent establishment situated therein, and the shareholding in respect of which the dividends are paid is effectively connected with that permanent establishment. In such case the provisions of Article 7 shall apply.
5. Where a company which is a resident of One Side derives profits or income from the Other Side, that Other Side may not impose any tax on the dividends paid by or undistributed profits of the company even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in that Other Side, except insofar as such dividends are paid to a resident of that Other Side or insofar as the shareholding in respect of which the dividends

are paid is effectively connected with a permanent establishment situated in that Other Side.

Article 11

INTEREST

1. Interest arising in One Side and paid to a resident of the Other Side may be taxed in that Other Side.
2. However, such interest may also be taxed in the Side in which it arises and according to the laws of that Side, but if the beneficial owner of the interest is a resident of the Other Side the tax so charged shall not exceed 7% of the gross amount of the interest. The competent authorities of both Sides shall by mutual agreement settle the mode of application of this limitation.
3. Notwithstanding the provisions of paragraph 2 of this Article, interest arising in One Side is exempt from tax in that Side if it is received by the Government of the Other Side or any other institutions mutually recognized by the competent authorities of both Sides.
4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not it is secured by mortgage or whether or not it carries a right to participate in the debtor's profits, and in particular, income from bonds, debentures and Government securities, including premiums and prizes

attaching to such bonds, debentures or securities. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5. The provisions of paragraphs 1, 2 and 3 of this Article shall not apply if the beneficial owner of the interest, being the Government of One Side, a local authority thereof or a resident of that Side, carries on business in the Other Side in which the interest arises through a permanent establishment situated therein and the debt-claim in respect of which the interest is paid is effectively connected with that permanent establishment. In such case the provisions of Article 7 shall apply.
6. Interest shall be deemed to arise in a Side when the payer is the Government of that Side, a local authority thereof or a resident of that Side. However, where the person paying the interest, whether or not he is the Government of a Side, a local authority thereof or a resident of a Side, has in a Side a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by that permanent establishment, then such interest shall be deemed to arise in the Side in which the permanent establishment is situated.
7. Where, by reason of a special relation between the payer and the beneficial owner of the interest or

between both of them and some other person, the amount of interest paid exceeds, for whatever reasons, the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relation, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Side, but due regard shall still be had to the other provisions of this Arrangement.

Article 12

ROYALTIES

1. Royalties arising in One Side and paid to a resident of the Other Side may be taxed in that Other Side.
2. However, such royalties may also be taxed in the Side in which they arise and according to the laws of that Side, but if the beneficial owner of the royalties is a resident of the Other Side the tax so charged shall not exceed 7% of the gross amount of the royalties. The competent authorities of both Sides shall by mutual agreement settle the mode of application of this limitation.
3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific works including cinematograph films, or films or tapes used for radio

or television broadcasting, any patent, trademark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial, or scientific equipment or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the royalties, being the Government of One Side, a local authority thereof or a resident of that Side, carries on business in the Other Side in which the royalties arise through a permanent establishment situated therein, and the right or property in respect of which the royalties are paid is effectively connected with that permanent establishment. In such case the provisions of Article 7 shall apply.

5. Royalties shall be deemed to arise in a Side when the payer is the Government of that Side, a local authority thereof or a resident of that Side. However, where the person paying the royalties, whether or not he is the Government of a Side, a local authority thereof or a resident of a Side, has in a Side a permanent establishment in connection with which the liability to pay the royalties was incurred, and such royalties are borne by that permanent establishment, then such royalties shall be deemed to arise in the Side in which the permanent establishment is situated.

6. Where, by reason of a special relation between the payer and the beneficial owner of the royalties or between both of them and some other person, the amount of royalties paid exceeds, for whatever reasons, the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relation, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Side, but due regard shall still be had to other provisions of this Arrangement.

Article 13

CAPITAL GAINS

1. Gains derived by a resident of One Side from the alienation of immovable property referred to in Article 6 and situated in the Other Side may be taxed in that Other Side.
2. Gains derived from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of One Side has in the Other Side, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that Other Side.

3. Gains derived by an enterprise of One Side from the alienation of ships or aircraft or land transport vehicles operated in shipping, air and land transport or movable property pertaining to the operation of such ships, aircraft or land transport vehicles, shall be taxable only in that Side.
4. Gains derived from the alienation of shares in a company the assets of which are comprised, directly or indirectly, mainly of immovable property situated in One Side may be taxed in that Side.
5. Gains derived from the alienation of shares, other than the shares referred to in paragraph 4, of not less than 25% of the entire shareholding of a company which is a resident of One Side may be taxed in that Side.
6. Gains derived from the alienation of any property, other than that referred to in paragraphs 1 to 5, shall be taxable only in the Side of which the alienator is a resident.

Article 14

INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 17, 18, 19 and 20, salaries, wages and other similar remuneration derived by a resident of One Side in respect of an employment shall be taxable only in that Side unless

the employment is exercised in the Other Side. If the employment is exercised in the Other Side, such remuneration as is derived therefrom may be taxed in that Other Side.

2. Notwithstanding the provisions of paragraph 1 of this Article, remuneration derived by a resident of One Side in respect of an employment exercised in the Other Side shall be taxable only in that One Side if all the following 3 conditions are satisfied:

- (1) the recipient is present in the Other Side for a period or periods not exceeding in the aggregate 183 days in any 12-month period commencing or ending in the taxable period concerned;
- (2) the remuneration is paid by, or on behalf of, an employer who is not a resident of the Other Side;
- (3) the remuneration is not borne by a permanent establishment which the employer has in the Other Side.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship, an aircraft or a land transport vehicle operated in shipping, air and land transport by an enterprise of One Side shall be taxable only in that Side.

Article 15

DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of One Side in his capacity as a member of the board of directors of a company which is a resident of the Other Side may be taxed in that Other Side.

Article 16

ARTISTES AND SPORTSPERSONS

1. Notwithstanding the provisions of Articles 7 and 14, income derived by a resident of One Side as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from his personal activities as such exercised in the Other Side, may be taxed in that Other Side.
2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in his capacity as such accrues not to the entertainer or sportsperson himself but to another person, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the Side in which the activities of the entertainer or sportsperson are exercised.

Article 17

PENSIONS

1. Subject to the provisions of paragraph 2 of Article 18, pensions and other similar remuneration (whether a payment in lump sum or by instalments) paid to a resident of One Side in consideration of past employment shall be taxable only in that Side.
2. Notwithstanding the provisions of paragraph 1 of this Article, pensions and other payments (whether a payment in lump sum or by instalments) made under a pension scheme which is:
 - (1) a public scheme which is part of the social security system implemented by the Government of One Side or a local authority thereof;
 - (2) an arrangement in which individuals may participate to secure retirement benefits and which is recognized for tax purposes in One Side,shall be taxable only in the Side in which the scheme is implemented.

Article 18

GOVERNMENT SERVICE

1. (1) Salaries, wages and other similar remuneration, other than a pension, paid by the Government of One Side or a local authority thereof to an

individual in respect of services rendered to that Government or authority, in the discharge of government functions, shall be taxable only in that Side.

(2) However, if the services are rendered in the Other Side and the individual is a resident of that Other Side who did not become a resident of that Other Side by reason only of the rendering of such services, such salaries, wages and other similar remuneration shall be taxable only in that Other Side.

2. (1) Any pension (whether a payment in lump sum or by instalments) paid by, or paid out of funds created or contributed as employer by, the Government of One Side or a local authority thereof to an individual in respect of services rendered to that Government or authority shall be taxable only in that Side.

(2) However, if the individual who rendered the services is a resident of the Other Side and the case falls within subparagraph (2) of paragraph 1 of this Article, any corresponding pension (whether a payment in lump sum or by instalments) shall be taxable only in that Other Side.

3. The provisions of Articles 14, 15, 16 and 17 shall apply to remunerations and pensions received in respect of services rendered in connection with a business carried on by the Government of One Side or a local authority thereof.

Article 19

STUDENTS

Payments which a student who is or was immediately before visiting One Side a resident of the Other Side and who is present in the One Side solely for the purpose of his education receives for the purpose of his maintenance and education shall not be taxed in that One Side, provided that such payments arise from sources outside that One Side.

Article 20

OTHER INCOME

1. Items of income of a resident of One Side, wherever arising, not dealt with in the foregoing Articles of this Arrangement shall be taxable only in that Side.
2. The provisions of paragraph 1 of this Article shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of One Side, carries on business in the Other Side through a permanent establishment situated therein and a right or property in respect of which the income is paid is

effectively connected with such permanent establishment. In such case, the provisions of Article 7 shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, items of income of a resident of One Side not dealt with in the foregoing Articles of this Arrangement and arising in the Other Side may also be taxed in that Other Side.

Article 21

METHODS FOR ELIMINATION OF DOUBLE TAXATION

1. In the Mainland of China, double taxation shall be eliminated as follows:

Tax paid in the Hong Kong Special Administrative Region in accordance with the provisions of this Arrangement in respect of income derived from sources in the Hong Kong Special Administrative Region by a resident of the Mainland of China shall be allowed as a credit against Mainland tax imposed on that resident. However, the amount of the credit shall not exceed the amount of Mainland tax in respect of that item of income computed in accordance with the tax laws and regulations of the Mainland of China.

2. In the Hong Kong Special Administrative Region, double taxation shall be eliminated as follows:

Subject to the provisions of the tax laws of the Hong Kong Special Administrative Region relating to the allowance of a deduction and a credit for tax paid in any territory outside the Hong Kong Special Administrative Region, tax paid in the Mainland of China in accordance with the provisions of this Arrangement in respect of any item of income derived from sources in the Mainland of China by a resident of the Hong Kong Special Administrative Region shall be allowed as a credit against Hong Kong Special Administrative Region tax imposed on that resident. However, the amount of the credit shall not exceed the amount of Hong Kong Special Administrative Region tax in respect of that item of income computed in accordance with the tax laws and regulations of the Hong Kong Special Administrative Region.

3. Where a resident company of One Side pays dividends to a resident company of the Other Side and that resident company of the Other Side, directly or indirectly, controls not less than 10% of the shares of the company which pays the dividends, the credit that the resident company of the Other Side is entitled to shall include the tax paid by the company which pays the dividends in respect of the profits from which such dividends are derived (but not exceeding the appropriate portion of profits incidental to the derivation of such dividends).

Article 22

NON-DISCRIMINATION

1. The taxation on a permanent establishment which an enterprise of One Side has in the Other Side shall not be less favourably levied in that Other Side than the taxation levied on enterprises of that Other Side carrying on the same activities. The provisions of this Article shall not be construed as obliging One Side to grant to residents of the Other Side any deduction, reliefs and reductions on account of the civil status or family responsibilities which it grants to its own residents.
2. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12 apply, interest, royalties and other disbursements paid by an enterprise of One Side to a resident of the Other Side shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of that One Side.
3. Enterprises of One Side, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the Other Side, shall not be subjected in the One Side to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected

requirements to which other similar enterprises of the One Side are or may be subjected.

Article 23

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of One Side or both Sides result or will result for him in taxation not in accordance with the provisions of this Arrangement, he may, irrespective of the remedies provided by the domestic laws of those Sides, present his case to the competent authority of the Side of which he is a resident. The case must be presented within 3 years from the first notification of the action resulting in taxation not in accordance with the provision of this Arrangement.
2. The above-mentioned competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the Other Side, with a view to the avoidance of taxation which is not in accordance with this Arrangement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic laws of both Sides.
3. The competent authorities of both Sides shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the

interpretation or application of this Arrangement, and may also consult together for the elimination of double taxation in cases not provided for in this Arrangement.

4. The competent authorities of both Sides may communicate with each other directly for the purposes of reaching an agreement under paragraphs 2 and 3 of this Article. For the purpose of reaching an agreement, representatives of the competent authorities of both Sides may meet and exchange their opinions verbally.

Article 24

EXCHANGE OF INFORMATION

1. The competent authorities of both Sides shall exchange such information as is necessary for carrying out the provisions of this Arrangement or of the domestic laws of both Sides concerning taxes covered by this Arrangement insofar as the taxation thereunder is not contrary to this Arrangement and, in particular, information for the prevention of fiscal evasion. The exchange of information is not restricted by Article 1. Any information received by One Side shall be treated as secret in the same manner as information obtained under the domestic laws of that Side and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or

prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Arrangement. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions, including, in the case of the Hong Kong Special Administrative Region, the decisions of the Board of Review.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on One Side the obligation:
 - (1) to carry out administrative measures at variance with the laws and the administrative practice of that Side or of the Other Side;
 - (2) to supply information which is not obtainable under the laws or in the normal course of the administration of that Side or of the Other Side;
 - (3) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.

Article 25

MISCELLANEOUS PROVISIONS

Nothing in this Arrangement shall prejudice the right of either Side to apply its domestic laws and measures concerning tax avoidance, whether or not described as such. For the purpose of this Article, “laws and measures concerning tax avoidance” includes any laws and measures for preventing, prohibiting, avoiding or resisting any transaction, arrangement or practice, the purpose or effect of which is to confer a tax benefit on any person.

Article 26

ENTRY INTO FORCE

1. This Arrangement shall, upon the written notifications by both Sides of the completion of their respective required approval procedures, enter into force on the date of the later of these notifications. The provisions of this Arrangement shall apply to income derived in the following years:
 - (1) in the Mainland of China: taxable years beginning on or after 1 January in the calendar year next following the year in which this Arrangement enters into force;

- (2) in the Hong Kong Special Administrative Region: years of assessment beginning on or after 1 April in the calendar year next following the year in which this Arrangement enters into force.
2. The Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation on Income signed on 11 February 1998 shall cease to have effect on the date on which this Arrangement applies to the relevant types of tax in accordance with paragraph 1 of this Article.
3. Paragraph 6 of Article 11 of the Air Services Arrangement between the Mainland of China and the Hong Kong Special Administrative Region signed on 2 February 2000 shall cease to have effect on the date on which this Arrangement applies to the relevant types of tax in accordance with paragraph 1 of this Article.

Article 27

TERMINATION

This Arrangement shall remain in force indefinitely, but One Side may give the Other Side written notice of termination on or before 30 June in any calendar year beginning after the expiration of a period of 5 years from the date of its entry into force. In such event this Arrangement shall cease to have effect from:

- (1) in the Mainland of China: the taxable year beginning on or after 1 January in the calendar year next following the year in which the notice is given;
- (2) in the Hong Kong Special Administrative Region: the year of assessment beginning on or after 1 April in the calendar year next following the year in which the notice is given.

第 2 部

《內地和香港特別行政區關於對所得避免雙重徵稅和防止偷漏稅的安排的議定書》第一至三段

- 一、 就第三條第二款，對香港特別行政區而言，“罰款或利息”包括但不限於因拖欠香港特別行政區稅項而加收並連同欠款一併追討的款項，以及因違反或沒有遵守香港特別行政區的稅務法律而評定的補加稅。
- 二、 就第十三條第四款而言，“財產”一詞應理解為財產的價值，而“主要”一詞，應理解為不少於 50%。
- 三、 就第二十四條第一款而言，如未經原本提供信息的一方同意，不得為任何目的將收到的信息向其他司法管轄區披露。

(英文譯本)

1. For the purpose of paragraph 2 of Article 3, the term “penalty or interest”, in relation to the Hong Kong Special Administrative Region, includes (but not limited to) any sum added to the Hong Kong Special Administrative Region tax by reason of default and recovered therewith, as well as any additional tax assessed for infringement of or failure to comply with its tax laws.

2. For the purpose of paragraph 4 of Article 13, the term “assets” shall be read as the value of the assets, and the term “mainly” shall be read as “not less than 50%”.

3. For the purpose of paragraph 1 of Article 24, information may not be disclosed to any other jurisdiction for any purpose without the consent of the Side which furnished the information in the first place.

行政會議秘書

行政會議廳

2006 年 月 日

註釋

中國內地和香港特別行政區於 2006 年 8 月 21 日訂立就所得避免雙重徵稅和防止偷漏稅的安排（“該安排”）以及該安排的議定書（“議定書”）。本命令指明該安排第一至二十七條以及該議定書第一至三段所載的安排為《稅務條例》（第 112 章）第 49 條所指的雙重課稅寬免安排，並宣布該等安排的生效是屬於有利的。作出宣布的效力是即使任何成文法則另有規定，該等安排對根據《稅務條例》（第 112 章）徵收的稅項仍屬有效。

信息交換條文摘要

在全球化的背景下，各個地區在各方面加強合作是國際趨勢，而交換納稅人的資料有助確定納稅人須繳付正確的稅款。另一方面，亦有助打擊跨境逃稅。

2. 可交換的信息只限於「新安排」所涉及的稅種，包括利得稅、薪俸稅和物業稅；和為實施「新安排」，如股息、利息預提稅的資料。此外，主管當局不會採取與雙方的法律和行政慣例相違背的行政措施，索取資料作為交換之用，亦不會提供泄露任何商業秘密的信息及如被泄露便會違反公共政策的信息。

3. 為確保有關納稅人的資料不會被濫用，「新安排」規定，一方從另一方取得的信息應作密件處理，保密程度與處理根據該一方法律而取得的信息相同。換言之，香港會把從內地取得的信息保密，只會向與「新安排」所涵蓋的稅種有關的查定、徵收、執行、起訴或裁決上訴的有關人員或當局披露。

4. 香港《稅務條例》第 4 條規定，根據該條例獲委任的任何人，或現正受僱或曾受僱執行或協助任何人執行《稅務條例》規定的人，除在根據《稅務條例》執行其職責時外，對其在根據《稅務條例》執行其職責時可能獲悉與任何人的事務有關的一切事宜，均須保密及協助保密。

5. 《中華人民共和國稅收徵收管理法》（簡稱征管法）第八條規定，納稅人、扣繳義務人有權要求稅務機關為納稅人、扣繳義務人的情況保密。稅務機關應當依法為納稅人、扣繳義務人的情況保密。另外，國家稅務局文件《國際稅收情報交換工作規程》〈國稅發[2006]70 號〉列明稅收情報的保密。

6. 按照國際法，雙方均有義務以真誠的態度落實執行「新安排」的條文，特別是有關信息交換的條文。如上所述，有關條文指令雙方在安排下取得的信息須予以保密。

7. 為進一步釋除疑慮，雙方在議定書說明，除非得到提供信息的一方同意，否則另一方不可把信息交給第三稅務管轄區。

8. 「新安排」第二十四條列明只有內地和香港的主管當局可交換信息。「新安排」第三條說明，內地主管當局是指國家稅務總局或其授權的代表。

換言之，地方當局不可向香港主管當局提出要求交換信息。這樣可保障條文執行的一致性。

9. 內地已簽定 88 份包含類似信息交換條文的避免雙重徵稅協定。第一份已於一九八三年簽署。在內地以往 20 多年落實執行該等協定的經驗中，我們從未聽聞內地曾違反從協定另一方取得的信息須予以保密的規定。在雙方法律均有保密條例及「新安排」有明文規定的情況下，納稅人的資料得以保密是可以確定的。

擴展內地和香港特別行政區的避免雙重徵稅安排

有關收入的主要條文摘要

內地與香港擴展的避免雙重徵稅安排(「新安排」)涵蓋以下的稅項：就內地而言，是(i)個人所得稅及(ii)外商投資企業和外國企業所得稅；而就香港而言，則是(i)利得稅、(ii)薪俸稅及(iii)物業稅。

2. 「新安排」處理一方居民(居住地)從另一方(來源地)所取得的收入的徵稅事宜。

獨有徵稅權

3. 假若「新安排」把收入的徵稅權單獨分配予一方(居住地或來源地)，則不會出現雙重徵稅情況。「新安排」訂明以下各類收入只可在居住地徵稅：

- (a) 企業的利潤，但企業通過設在來源地的常設機構(即企業進行全部或部分業務的固定營業場所)進行業務所得利潤除外；
- (b) 以船舶、飛機或陸運車輛經營海運、空運和陸運所取得的收入和利潤；
- (c) 自轉讓一間公司股份取得的收益，但如被轉讓股份的公司的財產主要由位於來源地的不動產所組成，或者該公司是來源地的居民公司而所轉讓的股份相當於其至少 25%股權，則屬例外；
- (d) 因受僱取得的報酬，但在來源地從事受僱的活動除外；
- (e) 受僱在經營海運、空運和陸運的船舶、飛機或陸運車輛上從事受僱的活動取得的報酬；
- (f) 非政府機構的退休金，但退休金如果是根據公共計劃(屬來源地社會保障制度的一部分)或根據在來源地為稅務目的而獲認可的退休計劃支付，則屬例外；
- (g) 自轉讓「新安排」內未作規定的財產所得的收益；以及
- (h) 在「新安排」內未作規定的其他所得，除非有關收入是源自來源地。

4. 根據公共計劃（屬來源地社會保障制度的一部分）或根據在來源地為稅務目的而獲認可的退休計劃支付的非政府機構退休金，**只可在實施計劃的一方（來源地）徵稅**。此外，一方的政府所支付的薪酬及退休金，通常只須在該一方（來源地）徵稅。

共有徵稅權

5. 倘若兩個徵稅地區就同一項收入均具有徵稅權，按「新安排」的規定，居住地必須就其居民任何被雙重徵稅的收入提供寬免（即**來源地擁有首先徵稅權**，而居住地則只有**第二徵稅權**）。「新安排」訂明以下各類收入可在兩地徵稅：

- (a) 企業通過常設機構在來源地進行營業，其利潤可以在來源地徵稅，但以屬於該常設機構的利潤為限；
- (b) 從位於來源地的不動產取得的所得及來自轉讓該等產業取得的收益；
- (c) 自轉讓一間公司（其財產主要由位於來源地的不動產所組成）的股份取得的收益；
- (d) 自轉讓一間公司（該公司是來源地的居民公司而所轉讓的股份相當於其至少 25% 股權）的股份取得的收益；
- (e) 從來源地居民取得的間接投資所得，即股息、利息及特許權使用費（來源地的徵稅權須受指明的稅率上限所規限）；
- (f) 在來源地受僱於非政府機構取得的報酬；
- (g) 從來源地居民公司取得的董事費；
- (h) 藝術家及運動員在來源地從事其個人活動取得的所得；以及
- (i) 在「新安排」內未作規定的其他所得，而有關收入是源自來源地的。

6. 內地與香港均以抵免方式給予納稅人雙重徵稅寬免，即來源地的應課稅收入如在居住地須課稅，則在來源地所徵收的稅款，會在居住地就該等收入徵收的稅款中獲得抵免。

建議對財政、經濟及公務員的影響

對財政的影響

政府將須放棄目前從以下來源徵收的部分稅收：

- (i) 當中涉及內地公司在香港但並非從香港的常設機構所得的利潤；以及
- (ii) 內地航運、空運及陸上運輸服務營運者的入息和利潤。

此外，內地向本地商人就特許權使用費收入徵收的預扣稅，須獲容許用作抵免在香港應付的稅項。

不過，總的來說，建議對財政的影響不大。

對經濟的影響

該安排可為投資者在跨境稅務方面提供一個更明確和穩定的環境，又可為香港居民節省稅款，促進香港與內地的投資及商業活動，亦利便外地資金經本港流入內地，從而加強香港作為投資及營商地的吸引力，並鞏固香港的國際金融中心地位。

對公務員的影響

在處理內地根據該安排提出的資料交換要求方面，稅務局會有新增工作。稅務局可透過內部重行調配，應付這項工作。