

2015 年第 88 號法律公告

《2015 年稅務 ( 關於收入稅項的雙重課稅寬免和防止  
逃稅 ) ( 日本國 ) ( 修訂 ) 令》

( 由行政長官會同行政會議根據《稅務條例》( 第 112 章 )  
第 49(1A) 條作出 )

1. 生效日期

本命令自 2015 年 7 月 3 日起實施。

2. 修訂《稅務 ( 關於收入稅項的雙重課稅寬免和防止逃稅 ) ( 日  
本國 ) 令》

《稅務 ( 關於收入稅項的雙重課稅寬免和防止逃稅 ) ( 日本國 )  
令》( 第 112 章，附屬法例 BS) 現予修訂，修訂方式列於第  
3 至 6 條。

3. 修訂第 2 條 ( 根據第 49(1A) 條作出的宣布 )

(1) 第 2 條——

將該條重編為第 2(1) 條。

(2) 在第 2(1) 條之後——

加入

“(2) 為施行本條例第 49(1A) 條，現宣布——

(a) 已與日本國政府訂立第 3(4) 條所指明的安排；  
而

(b) 該等安排的生效是屬於有利的。”。

4. 修訂第 3 條 (指明的安排)

(1) 第 3(1) 條——

廢除

“第 2(a) 條”

代以

“第 2(1)(a) 條”。

(2) 第 3(2) 條——

廢除

“附表”

代以

“附表 1”。

(3) 第 3(3) 條——

廢除

“附表”

代以

“附表 1”。

(4) 在第 3(3) 條之後——

加入

“(4) 為第 2(2)(a) 條的目的而指明的安排，是載於中華人民共和國香港特別行政區政府與日本國政府在 2014 年 12 月 10 日藉互換照會而構成的協議的安排。

- (5) 第 (4) 款提述的照會是以英文簽訂的。該等照會的英文文本載錄於附表 2，其中文譯本亦於該附表列明。”。

**5. 修訂附表標題**

附表，標題——

廢除

“附表”

代以

“附表 1”。

**6. 加入附表 2**

在附表 1 之後——

加入

## “附表 2

[第 3 條]

### 根據《中華人民共和國香港特別行政區政府和日本國政府關於對收入稅項避免雙重課稅和防止逃稅的協定》互換的照會

## 第 1 部

### 日本國駐香港總領事於 2014 年 12 月 10 日致財經事務及庫務局局長的照會

Sir,

I have the honour to refer to the Agreement between the Government of Japan and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Hong Kong on 9 November 2010 (hereinafter referred to as “the Agreement”) as well as the Protocol which forms an integral part of the Agreement signed at Hong Kong on 9 November 2010 (hereinafter referred to as “the Protocol”) and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

With reference to paragraph 1 of Article 25 of the Agreement and paragraph 7 of the Protocol, it is understood that information concerning the following taxes shall be exchanged in accordance with the provisions of Article 25 of the Agreement:

- (a) the taxes covered by Article 2 of the Agreement; and
- (b) the following taxes of Japan:
  - (i) the inheritance tax;
  - (ii) the gift tax;
  - (iii) the consumption tax; and
  - (iv) any identical or substantially similar taxes that are imposed after the date of signature of this Note in addition to, or in place of, the existing taxes referred to in (i), (ii) and (iii).

I have further the honour to propose that the present Note and your Note in reply confirming, on behalf of the Government of the Hong Kong Special Administrative Region of the People's Republic of China, the foregoing understanding shall constitute an agreement between the two Governments under paragraph 7 of the Protocol.

I have further the honour to propose that each of the two Governments shall send to the other a notification confirming that its internal procedures necessary for the entry into force of this agreement have been completed, and that the agreement shall enter into force on the date of receipt of the later notification and have effect:

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

with respect to Hong Kong Special Administrative Region tax, for any year of assessment beginning on or after the date on which this agreement enters into force; and

- (b) in the case of Japan:

- (i) with respect to taxes withheld at source, for amounts taxable on or after the date on which this agreement enters into force;
- (ii) with respect to taxes on income which are not withheld at source, as regards income for any taxable year beginning on or after the date on which this agreement enters into force; and
- (iii) with respect to other taxes, as regards taxes for any taxable year beginning on or after the date on which this agreement enters into force.

I avail myself of this opportunity to extend to you the assurance of my high consideration.

Hitoshi Noda  
Consul-General of Japan in Hong Kong

Professor K C Chan  
Secretary for Financial Services and the Treasury  
The Government of the Hong Kong Special Administrative  
Region of the People's Republic of China

(中文譯本)

中華人民共和國  
香港特別行政區政府  
財經事務及庫務局局長  
陳家強教授：

本人謹提述 2010 年 11 月 9 日在香港簽訂的《日本國政府和中華人民共和國香港特別行政區政府關於對收入稅項避免雙重課稅和防止逃稅的協定》(以下簡稱“協定”), 以及 2010 年 11 月 9 日在香港簽訂並作為協定的組成部分的議定書(以下簡稱“議定書”), 並代表日本國政府確認雙方政府達成的下述諒解：

就協定第二十五條第 1 款及議定書第 7 段而言, 締約雙方一致認為, 須按照協定第二十五條的規定, 交換關乎以下稅項的資料：

(a) 協定第二條所涵蓋的稅項；及

(b) 日本國的以下稅項：

(i) 繼承稅；

(ii) 饋贈稅；

(iii) 消費稅；及

(iv) 在本照會的簽訂之日後, 在 (i)、(ii) 及 (iii) 所指的現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同或實質上類似的稅項。

本人亦謹此建議，本照會以及貴方代表中華人民共和國香港特別行政區政府確認上述諒解的覆照，根據議定書第 7 段構成雙方政府之間的一項協議。

本人亦謹此建議，各方政府須在完成本協議生效所必需的內部程序後通知對方，而本協議自後一份通知收到之日起生效，並對以下各項有效：

(a) 就香港特別行政區而言：

就香港特別行政區稅項而言，於本協議生效之日或之後開始的任何課稅年度；及

(b) 就日本國而言：

(i) 就在來源預扣的稅項而言，於本協議生效之日或之後須課稅的款額；

(ii) 就非在來源預扣的收入稅項而言，於本協議生效之日或之後開始的任何納稅年度的收入；及

(iii) 就其他稅項而言，於本協議生效之日或之後開始的任何納稅年度的稅項。

順致崇高敬意。

日本國駐香港總領事  
野田仁



## 第 2 部

### 財經事務及庫務局局長於 2014 年 12 月 10 日致 日本國駐香港總領事的照會

Sir,

I have the honour to acknowledge the receipt of your Note of today's date which reads as follows:

“I have the honour to refer to the Agreement between the Government of Japan and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Hong Kong on 9 November 2010 (hereinafter referred to as “the Agreement”) as well as the Protocol which forms an integral part of the Agreement signed at Hong Kong on 9 November 2010 (hereinafter referred to as “the Protocol”) and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

With reference to paragraph 1 of Article 25 of the Agreement and paragraph 7 of the Protocol, it is understood that information concerning the following taxes shall be exchanged in accordance with the provisions of Article 25 of the Agreement:

- (a) the taxes covered by Article 2 of the Agreement; and

- (b) the following taxes of Japan:
  - (i) the inheritance tax;
  - (ii) the gift tax;
  - (iii) the consumption tax; and
  - (iv) any identical or substantially similar taxes that are imposed after the date of signature of this Note in addition to, or in place of, the existing taxes referred to in (i), (ii) and (iii).

I have further the honour to propose that the present Note and your Note in reply confirming, on behalf of the Government of the Hong Kong Special Administrative Region of the People's Republic of China, the foregoing understanding shall constitute an agreement between the two Governments under paragraph 7 of the Protocol.

I have further the honour to propose that each of the two Governments shall send to the other a notification confirming that its internal procedures necessary for the entry into force of this agreement have been completed, and that the agreement shall enter into force on the date of receipt of the later notification and have effect:

- (a) in the case of the Hong Kong Special Administrative Region:
  - with respect to Hong Kong Special Administrative Region tax, for any year of assessment beginning on or after the date on which this agreement enters into force;
  - and

- (b) in the case of Japan:
  - (i) with respect to taxes withheld at source, for amounts taxable on or after the date on which this agreement enters into force;
  - (ii) with respect to taxes on income which are not withheld at source, as regards income for any taxable year beginning on or after the date on which this agreement enters into force; and
  - (iii) with respect to other taxes, as regards taxes for any taxable year beginning on or after the date on which this agreement enters into force.”

The foregoing understanding being acceptable to the Government of the Hong Kong Special Administrative Region of the People’s Republic of China, I have further the honour to confirm that your Note and this Note in reply shall constitute an agreement between the two Governments.

I have further the honour to confirm that this agreement shall enter into force and have effect as you proposed.

I avail myself of this opportunity to extend to you the assurance of my high consideration.

Professor K C Chan  
Secretary for Financial Services  
and the Treasury  
The Government of the Hong Kong  
Special Administrative Region  
of the People's Republic of China

Mr Hitoshi Noda  
Consul-General of Japan in Hong Kong

(中文譯本)

日本國駐香港總領事  
野田仁先生：

本人謹確認收到貴方今日來照，其內容如下：

“本人謹提述 2010 年 11 月 9 日在香港簽訂的《日本國政府和中華人民共和國香港特別行政區政府關於對收入稅項避免雙重課稅和防止逃稅的協定》(以下簡稱“協定”)，以及 2010 年 11 月 9 日在香港簽訂並作為協定的組成部分的議定書(以下簡稱“議定書”)，並代表日本國政府確認雙方政府達成的下述諒解：

就協定第二十五條第 1 款及議定書第 7 段而言，締約雙方一致認為，須按照協定第二十五條的規定，交換關乎以下稅項的資料：

- (a) 協定第二條所涵蓋的稅項；及
- (b) 日本國的以下稅項：
  - (i) 繼承稅；
  - (ii) 饋贈稅；
  - (iii) 消費稅；及

- (iv) 在本照會的簽訂之日後，在 (i)、(ii) 及 (iii) 所指的現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同或實質上類似的稅項。

本人亦謹此建議，本照會以及貴方代表中華人民共和國香港特別行政區政府確認上述諒解的覆照，根據議定書第 7 段構成雙方政府之間的一項協議。

本人亦謹此建議，各方政府須在完成本協議生效所必需的內部程序後通知對方，而本協議自後一份通知收到之日起生效，並對以下各項有效：

- (a) 就香港特別行政區而言：
  - 就香港特別行政區稅項而言，於本協議生效之日或之後開始的任何課稅年度；及
- (b) 就日本國而言：
  - (i) 就在來源預扣的稅項而言，於本協議生效之日或之後須課稅的款額；
  - (ii) 就非在來源預扣的收入稅項而言，於本協議生效之日或之後開始的任何納稅年度的收入；及
  - (iii) 就其他稅項而言，於本協議生效之日或之後開始的任何納稅年度的稅項。”

上述諒解為中華人民共和國香港特別行政區政府所同意，本人亦謹此確認，貴方的照會以及本覆照構成雙方政府之間的一項協議。

本人亦謹此確認，本協議按貴方的建議生效並具有效力。

順致崇高敬意。

中華人民共和國  
香港特別行政區政府  
財經事務及庫務局局長  
陳家強教授”。

行政會議秘書  
黃潔怡

行政會議廳

2015 年 5 月 12 日

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## 註釋

香港特別行政區政府與日本國政府，於 2010 年 11 月 9 日就收入稅項簽訂關於避免雙重課稅和防止逃稅的協定(《**協定**》)，以及《協定》的議定書(《**議定書**》)。《協定》及《議定書》中的安排，藉《稅務 (關於收入稅項的雙重課稅寬免和防止逃稅) (日本國) 令》(第 112 章，附屬法例 BS)(《**主體命令**》)而有效。

2. 根據《協定》及《議定書》，香港特別行政區政府與日本國政府於 2014 年 12 月 10 日通過互換照會，就關乎某些稅項的資料交換，達成協議。
3. 本命令指明，藉上述互換照會而構成的協議的安排，為《稅務條例》(第 112 章)第 49(1A)條所指的安排，並宣布該等安排的生效是屬於有利的。上述照會是以英文簽訂的。列於《主體命令》中新的附表 2 的中文文本為譯本。