



We bring efficient tax solutions to your business

為你帶來有效的稅務解決方案

Audit / Tax / Advisory
審計 / 稅務 / 諮詢

Smart decisions. Lasting value.

Our Company

The landscape in which businesses operate in the modern day is dynamic. The instances of cross-border transactions have increased as a result of rapid globalisation. Multinational companies are further exposed to regulatory scrutiny across the jurisdictions in which they operate. In particular, companies engaged in cross-border transactions will be monitored by the tax authorities in their respective operating areas. The evolving tax transparency measures in the globe have also lifted up the compliance costs and tax risks to taxpayers. Thus, reducing the potential tax risk incurred by multinational companies during their operations is becoming an imperative and important issue.

Against the background of a continuous rise in the number of Foreign Investment Enterprises in China, the Chinese authorities are strengthening their regulatory efforts in order to enforce tax, foreign exchange and customs functions to ensure due compliance by all companies operating in China. Domestic investors from China are concurrently investing hard and fast on a global scale. The future trend of an increasingly stringent tax regulatory environment in China is to be expected, particularly changing in conformity with the Base Erosion and Profit Shifting actions developed by the Organisation for Economic Co-operation and Development.

An efficient operating structure combined with adequate tax compliance and proper planning is therefore a fundamental necessity for enterprises operating across borders. Efficient tax and structural planning can increase operating efficiency and enhance business effectiveness for achieving their reasonable commercial purpose.

Our diverse practical experience in providing tax compliance and advisory services can proficiently provide tax effective and reasonable solutions to business transactions of all kinds. With the support of Crowe Global, which is ranked among the top 10 accounting networks in the world, we are able to provide comprehensive international tax services through our extensive group of member firms.

Our senior professionals comprising of qualified accountants and tax practitioners have specialised knowledge and experience in a wide variety of business sectors. We are here to provide the best solutions to our clients' needs.

公司簡介

在現今社會，營商環境不斷在變化。急速的全球一體化使跨境交易量大幅上升，跨國公司須進一步面對其經營所在地監管部門的監管，特別是那些進行跨境交易的公司，經營地的稅務部門對他們的監管及影響更為巨大。全球提高稅收透明度的措施已加重了納稅人符規成本和稅務風險。在這種情況下，如何減低跨國公司所面對因經營所可能引起的稅務風險就更為迫切及重要。

由於中國的外商投資企業數量持續增加，中國當局正不斷加強其規管的力度，以強化及履行其稅務、外匯及海關的職能，確保所有在中國營運的公司能符合法規的要求。另一方面，中國的本地投資者正致力進行在全球各地的投資，因此，預期中國的未來稅務規管環境將會趨向更為嚴緊，特別是有關的改變將會按照經濟合作與發展組織為應對「稅基侵蝕與利潤移轉」的行動計劃進行。因此，在中國有投資及與中國有跨境交易的跨國公司，應建立一個有效的營運架構並有足夠的稅務符規及適當的策劃，以便提昇經營效率及業務效益，以達到其合理的商業目的。

我們對稅務符規及諮詢等服務擁有豐富的實務經驗，能為客戶提供各種商業交易的有效及合理稅務方案。在國際層面上，我們得到 Crowe Global 的支援，Crowe Global 是全球十大會計師事務所集團網絡之一，透過這個廣闊網絡，我們能提供有效的國際稅務服務。

我們的資深成員包括會計師及稅務專家，具有廣泛的稅務專業知識及經驗，將基於客戶的需要提供最佳的解決方案。

Hong Kong Tax Services

With a seasoned team of qualified professionals, our service pledge to clients is to deliver the best service to satisfy their needs. We understand that tax issues and compliance are of vital concern to individuals and businesses. We aim to be able to take a load off our clients' mind by offering them complete solutions. We understand our clients' businesses and are acquainted with new developments of the local tax framework to give our clients up to date and comprehensive support.

Our services include:

- Tax compliance and advisory services for profits tax, salaries tax and property tax
- Pre-listing corporate and tax restructuring
- Personal wealth and tax advisory services for shareholders seeking IPO
- Pre-immigration tax advisory services
- Expatriate tax advice including remuneration package and working visa application
- Tax investigation and field audit support
- Litigation support in tax appeals
- Application for an advance ruling
- Tax due diligence for mergers and acquisitions
- Stamp duty mitigation for corporate restructuring
- Advice on Hong Kong Double Tax Treaties
- Application for Certification of Resident Status in Hong Kong





香港稅務諮詢服務

我們經驗豐富的稅務專家，承諾為客戶提供最佳服務，符合其需要。我們明白對個人及企業而言，稅務問題及符規申報是十分重要的，我們會協助客戶，為他們提供全面的解決方案，令客戶安心。我們的稅務專家明白客戶的業務，亦熟悉本地稅務環境的新發展，致力為客戶提供最新資訊及全面支援。

我們的香港稅務諮詢服務包括：

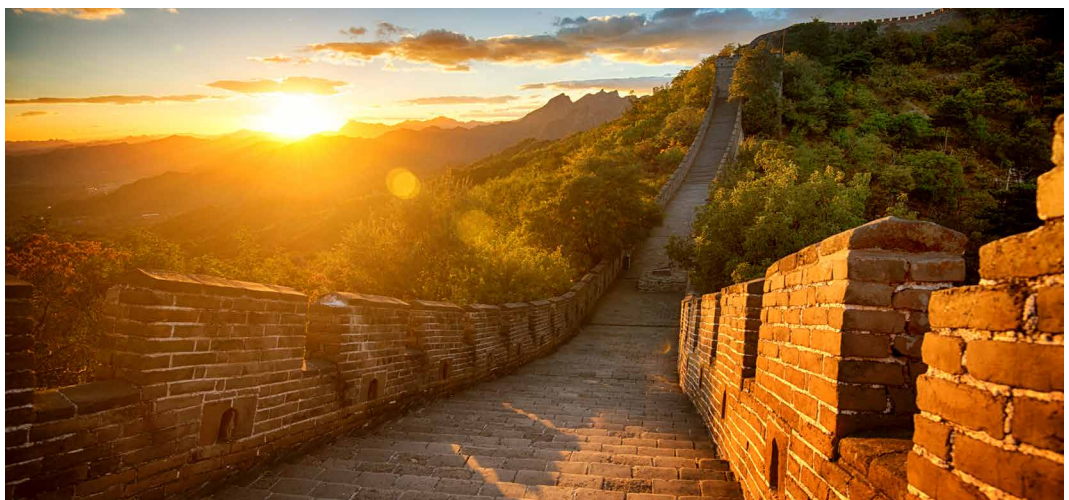
- 利得稅、薪俸稅和物業稅之稅務申報及諮詢
- 上市前公司架構和稅務重整
- 上市前個人股東之資產及稅務諮詢
- 移民前稅務諮詢
- 海外僱員稅務諮詢及工作簽證申請
- 稅務調查及實地審計支援
- 稅務訴訟支援
- 事先裁定之申請
- 收購與合併之盡職審查
- 企業重組之印花稅減免籌劃
- 香港已簽訂避免雙重徵稅協定之諮詢
- 香港居民身份證明書申請

China Tax Services

With a population of over 1.3 billion people, China is a market that is full of potential for businesses of every kind. However, the intricate and dynamic tax regime of China requires full attention of businesses. Our practice, working relations and comprehension of this unique market is available to provide ample technical support to our clients for achieving business success. We hope to enhance our clients' operation and compliance efficiency, reduce tax risk and save their time by offering a range of comprehensive tax services to them.

Our services include:

- Tax restructuring consulting for corporate strategic development
- Tax due diligence for mergers and acquisitions
- Enterprises Income Tax compliance and advisory services
- Indirect Tax (i.e. value-added tax and consumption tax) advisory services
- Cross-border tax consulting for operations in China
- Advisory services on manufacturing / processing / trading operation modes in China
- Advisory services on e-commerce business in China
- Advisory services on foreign companies providing services for China operations
- Advisory services on holding structures at operation modes for investment in China
- Assisting in application for benefits of the PRC-HK Double Tax Arrangement and other tax treaties with China





中國稅務諮詢服務

中國有超過 13 億人口，對任何業務來說，中國是一個極具潛力的龐大市場。但是，企業需要留意複雜而多變的中國稅務制度。本公司的專業人員對中國市場非常熟識，累積了豐富的稅務服務經驗，與內地稅務部門有良好的工作關係，這些均是十分寶貴的資源，更成為對客戶的有效支援，將協助客戶成功開拓內地市場。我們期望我們的稅務服務能夠提高客戶的經營效率，增強符規性，減低稅務風險，節省時間，以順利拓展中國市場的商機。

我們的服務包括：

- 為客戶的業務策略性發展提供稅務重組及諮詢服務
- 收購與合併的盡職調查
- 企業所得稅稅務申報及諮詢
- 間接稅（即增值稅及消費稅）諮詢服務
- 與中國業務相關的跨境稅務諮詢
- 製造加工及貿易經營模式（如來料加工、進料加工）之諮詢
- 電子商務經營模式之諮詢
- 外國公司為其中國業務提供服務的稅務諮詢
- 在華投資的公司架構及運作模式諮詢
- 協助申請中港稅收安排待遇及其他國家與華的雙邊稅收協定待遇

International Tax Services

Whether you want to venture into China or wish to expand your horizon into other markets, our professional international tax services can offer solutions to meet every need. With expertise and a vast network of member firms consisting of about 220 independent accounting and consulting firms with around 780 offices in 130 countries around the world, we can offer our clients unique local knowledge on a global perspective. We provide advisory services on forming tax efficient structures for operating across multiple jurisdictions with the purpose of assisting our clients to achieve their commercial purposes.

Our services include:

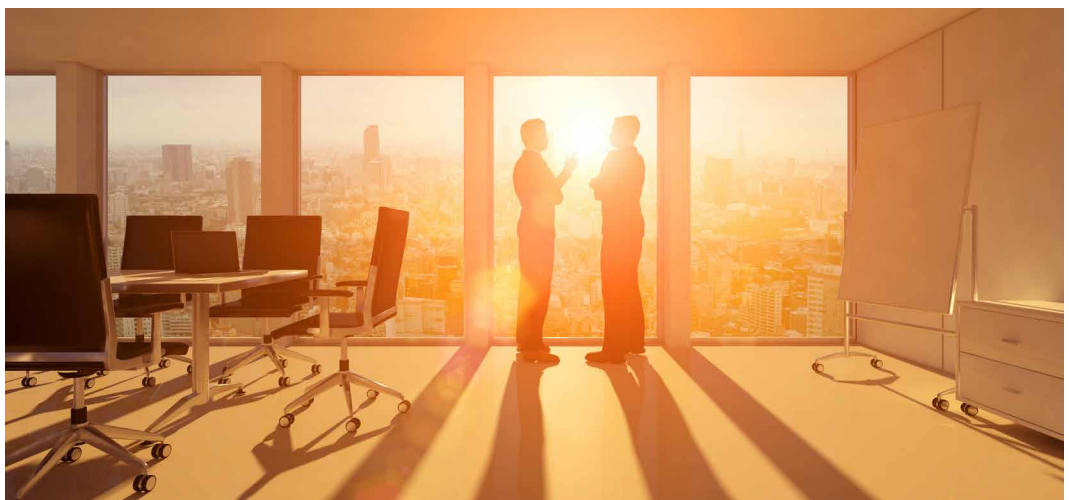
- Structuring for China / Hong Kong inbound and outbound investments
- Tax advisory services for cross-border transactions for China and Hong Kong business operations
- Profit repatriation strategies for investment in China
- PRC tax treaty / arrangement advisory services
- Assisting in applying for approval or record filing in respect of non-PRC resident treaty benefit claim

國際稅務諮詢服務

無論閣下是拓展中國或其他世界市場，我們的專業國際稅務服務均能提供有效的國際稅務方案，以符合您的需要。Crowe Global 網絡共有約 220 家獨立會計和諮詢服務公司，約 780 個辦事處遍佈全世界 130 個國家，結合國際專長與本地知識，定能協助我們的客戶為了合理的商業目的，而策劃符合不同經營管轄區的有效稅務結構及營運模式。

我們的服務包括：

- 外國公司對中國內地及香港的投資架構諮詢，以及中國內地投資者對境外投資架構的諮詢
- 與中國及香港業務相關的企業跨境交易稅務諮詢
- 在中國投資及經營的利潤及所得的匯回策略諮詢
- 中國稅務協定 / 安排諮詢服務
- 協助辦理非中國居民享受稅收協定待遇之申報及備案



Transfer Pricing Services

Transfer pricing is another challenge for international businesses with operations in China. The increased volume of cross-border transactions has made transfer pricing becoming a complicated issue. Transfer pricing audits in China can result in retroactive review of up to ten years. With the Chinese authorities tightening their grip on transfer pricing enforcement with additional resources and regular audits, businesses must act accordingly to prevent adverse predicaments that may potentially result in heavy fines and additional tax payments. Hong Kong tax authority also issued Transfer Pricing Guidelines (Methodologies and Related Issues) for strengthening the management on transactions between associated companies. Our professional team is knowledgeable and experienced to assist our clients in achieving a better compliance and risk management of transfer pricing on their cross-border transactions based on regulations in the Mainland of China and Hong Kong.

Our services include:

- High-level review
- Transfer pricing benchmarking
- Assisting in contemporaneous documentation preparation
- Advisory services on preparing transfer pricing group master file
- Supply chain transfer pricing advisory services
- International transfer pricing advisory services (e.g. cost sharing arrangement, contract research and development, and intangible asset planning)
- Advance pricing arrangement advisory services
- Advisory on transfer pricing audit defense

轉讓定價服務

轉讓定價是對該些在中國有營運的跨國企業的另一項挑戰。隨著跨境交易量的增加，轉讓定價已成為了一個複雜的問題。由於中國稅務當局收緊對轉讓定價的監管及加強對企業的稅務審查，轉讓定價審查可追溯一間企業過去 10 年內的交易，企業需小心考慮其關聯交易定價的合理性，以避免遭到稅務調整及罰款。而香港稅務局也頒布了轉讓定價的指引，加強了對香港公司的轉讓定價管理。我們的專業團隊擁有豐富經驗，能協助客戶對其跨境交易更好地符合中國內地與香港的轉讓定價要求並進行相關的風險管理。

我們的服務包括：

- 高層面審閱
- 同行業利潤分析
- 協助編制同期資料
- 集團之轉讓定價主檔案編制諮詢服務
- 供應鏈的轉讓定價諮詢
- 國際轉讓定價諮詢（如成本分攤安排、合約研發服務、及無形資產策劃）
- 預約定價的諮詢
- 轉讓定價審查辯護之諮詢

International Assignment Services

Individual Income Tax (“IIT”) regulations in China have become increasingly sophisticated. In order to manage their investments and operations in China, multinational companies would usually dispatch or second their foreign employees to work in China. How to comply with the IIT regulations and plan legitimately and efficiently for expatriates working in China is one of the essential factors for the success of multinational companies’ operations in China.

Our services include:

- IIT compliance services
- IIT advisory services
- Advisory services for international assignment for China
- Tax equalization advisory services for expatriates working in China
- Stock option compliance and advisory service for expatriates working in China

國際僱員稅務 服務

中國的個人所得稅法規越來越複雜。跨國公司為了更好地管理其在中國的投資與經營，通常會派遣其海外僱員前往中國內地工作。如何在一方面讓其在中國內地工作的僱員符合個人所得稅的規定，而另一方面又能合法及有效率地做好僱員個人稅的策劃，成為了跨國公司在中國營商的成功因素之一。

我們的服務包括：

- 中國個人所得稅符規指引
- 個人所得稅諮詢
- 跨國僱員前往內地受僱諮詢
- 在內地工作的海外僱員稅負平衡諮詢
- 在內地工作的海外僱員股權認購計劃符規指引及諮詢



China Trade and Business Advisory

There are lucrative trading opportunities in China resulting from its vast population and economic growth. However, doing business in China is challenging. With our China trade and business advisory services, our team could provide solutions to our clients for mitigating their operation risks and achieving their business objectives.

Our services include:

- Foreign exchange (FOREX) compliance and management advisory
- Advisory services for China trade models from tax, customs and foreign exchange perspectives
- Import and export procedures advisory
- Customs procedure compliance and advisory services (e.g. providing Mainland China and Hong Kong customs compliance advice and China trade advice from tax, FOREX and customs procedure perspectives)
- Advisory services for trademark registration in China

中國貿易與商務諮詢

由於中國的龐大市場，中國充滿了巨大的商機，但是在中國營商是極具挑戰性的。我們的中國貿易與商務諮詢服務可協助您盡可能減低相關經營風險，以達到相關的商業目標。

我們的服務包括：

- 外匯管理符規指引及諮詢
- 與稅務、海關及外匯相關的中國貿易模式諮詢
- 進出口程序諮詢
- 海關程序符規指引與諮詢（例如提供中國內地及香港海關程序符規指引，從稅務、外匯及海關程序方面提供中國貿易諮詢服務）
- 協助辦理中國商標註冊申請手續及諮詢

Conclusion: Crowe Tax Services

Care, Share, Invest, Grow. These are the Crowe values. Over the many years of operations as individuals and as a firm, our team has provided services that are worthy of our firm values. We are Crowe Tax Services and we are here to support your individual and business needs to grow and prosper.

總結：國富浩華稅務服務

關心社會、分享資源、持續發展、茁壯成長是 Crowe 的核心價值。經過多年的業務營運，這些價值觀念已印記在我們的心中，我們的團隊一直秉持這些觀念，為客戶提供專業服務。國富浩華稅務（香港）有限公司的團隊樂意為各位客戶提供優質專業服務，以配合你們的個人或業務發展需要。



Contact us

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About Crowe Global Crowe Global 簡介

Crowe Global is ranked among the top 10 global accounting networks comprising 200 independent accounting and advisory services firms with over 790 offices in 140 countries around the world. Crowe Global's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide our decisions daily. Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing a knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Global's member are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.

Information can be obtained at: www.croweglobal.org

Crowe Global 為全球十大會計師事務所集團網絡之一，擁有200家獨立會計師事務所和諮詢服務公司、其790個辦事處遍佈全世界超過140個國家。Crowe Global 的成員所承諾向客戶提供高質素服務、高效率的服務流程、並且遵循一套共同核心價值和管理理念。成員所均為當地業界翹楚，聘用熟識當地法例和習俗的當地專才，以協助客戶拓展新業務及新市場。Crowe Global 的成員在審計、稅務、風險和諮詢服務領域中均已建立良好聲譽，能夠因應客戶的需要，提供個人化服務。

如欲取得 Crowe Global 更多資料，請瀏覽其網站：www.croweglobal.org

www.crowe.hk

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