

Hong Kong Tax Alert

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香港、適格船舶事業者に対する優遇税制法案を可決

2022年7月13日、2022年度内国歳入法改正案(特定の海運関連活動に対する優遇税制、以下、「法案」)が立法会における第三回の審議にて可決されました。法案は可決された後、22日(金曜日)に政府官報に掲載され、正式に香港の法律(以下、「新法」)になります。

新法は、基本的には原法案のまま可決されました。原法案の詳細については、弊事務所の[香港タックスアラートの2022年6月10日号](#)をご参照ください。

簡単に言うと、新法は、香港の船舶代理店、船舶マネジメント事業者、船舶仲介業者などの適格船舶事業者向けの優遇税制措置を導入するためのものです。

特定の租税回避防止規定を前提として、本優遇税制措置は以下のように規定されています。

- I. 適格船舶事業者(すなわち、適格船舶代理店、適格船舶マネジメント事業者、適格船舶仲介業者)の香港で行う適格活動(適格船舶代理活動、適格船舶マネジメント事業活動、適格船舶仲介活動)により得られる適格所得に対する税率は、以下(II)を例外として、8.25%(現在の標準法人税率16.5%の半分)となります。
- II. 適格船舶事業者が関連船舶事業者¹のために行った適格活動から得られる適格所得は、内国歳入法の適用により優遇税率又は非課税措置が認められ、当該関連船舶事業者にも同様に適用となります。

本優遇税制措置は適格船舶事業者の2022年4月1日以降に受領又は発生した所得より遡及(そきゅう)して適用されます。新法による優遇措置を検討される場合は、ご担当の税務専門家にご相談ください。

1. 関連船舶事業者とは、IROのセクション14P(1)、14T(1)、又は23Bにより優遇税制又は非課税措置の適用対象となる、船舶リース事業者、船舶リースマネジメント事業者、船舶オペレーター、船舶オーナーであり、かつ、(a)適格船舶事業者の支配下にある、(b)適格船舶事業者を支配している、又は(c)適格船舶事業者と同一の者により支配されている者を指します。

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