

# TRUSTMOORE



## HONG KONG

A leading global financial service center strategically located at the heart of Asia, makes a natural gateway to China. Hong Kong offers attractive tax regime, transparent business environment and strong legal framework for corporate and financial services investors.

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## **ITS ADVANTAGES**

Hong Kong offers a stable economic and transparent business environment, along with an attractive tax regime and strong legal framework for corporate and individual investors. In addition, Hong Kong boasts a productive, multilingual workforce and a highly sophisticated banking infrastructure. Hong Kong is regarded as one of the world's best cities in which to establish and operate a business.

## **TRUSTMOORE HONG KONG**

Trustmoore's presence in Hong Kong allows us to offer a swift, local response, a genuine understanding of China, and efficient transaction staffing on inbound and outbound investments. Trustmoore helps clients to bridge cultural, linguistic and commercial gaps between Asia and Europe.

# TAXATION

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## Several tax advantages make Hong Kong a very favorable fiscal jurisdiction:

### Corporate income tax

- 8.25% - 16.5% corporate income tax rate on Hong Kong source income
- No foreign-exchange controls
- No tax on capital gains
- No tax on dividends received
- No withholding tax on dividends, interest (except royalties)
- No goods and services tax/value-added tax
- No debt-to-equity rules
- Tax credits available under application tax treaties
- 0.2% stamp duty on a Hong Kong share transfer
- Indefinite tax loss carryforward (but no carryback)

### Personal income tax

- Standard 15% personal income tax (before deduction of allowances)
- No inheritance tax
- No net wealth tax or estate tax
- No tax on capital gains
- No tax on interest income from savings
- No tax on dividend income
- Double-taxation relief

## LEGAL ENTITIES

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**Hong Kong companies are flexible, easy to manage, and suitable for trading, investment and holding activities. Various legal entities are possible, depending on intended activities, financial aspects, appetite for ongoing obligations, and fiscal considerations.**

Most investors opt to incorporate a limited liability company, with the following basic corporate requirements:

- A minimum of one shareholder (a corporate entity or individual)
- A minimum of one individual director (additional corporate directors permitted)
- A registered office address in Hong Kong (cannot be a post-office box)

There are no residency or nationality requirements for director(s) or shareholder(s). However, Hong Kong limited companies are required to renew business-registration certificates, prepare accounts, undergo audits, and file profits tax returns with local authorities on an annual basis.

## **CONTACT US TODAY**

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