



香港特別行政區行政長官2026年施政報告

擬議稅收措施重點

構建更具吸引力的資產及財富管理生態圈

- 於2026年內提交有關便利房託基金（REIT）私有化或重組的條例草案；並於2027年上半年提交為準備上市的房託基金寬免轉讓非住宅物業印花稅的條例草案。
- 精簡程序，吸引優質海外房託基金來港雙重上市。



拓展國際金屬交易及交割網絡

- 落實實物大宗商品交易半稅優惠，吸引更多大宗商品交易商落戶或擴展在港業務。
- 研究為黃金和大宗商品交易生態圈的合資格活動提供稅務優惠，明年提出方案諮詢立法會。



推動企業在港成立財資和採購中心

- 就企業財資中心的稅務寬減措施於2027年上半年向立法會提交修訂條例草案。
- 提供5%或半稅的優惠稅率以吸引高增值企業在港設立從事供應鏈管理和採購業務的總部或區域總部。



招商引資和產業發展

- 今年年底向立法會提交修訂條例草案，為從事金融、先進製造、創科研發、總部活動、物流和供應鏈管理等重點產業的個別企業，提供5%或半稅的優惠。



鼓勵生育十一措施

- 包括延續新生嬰兒2萬元獎勵金三年、減免最多2萬元購置住宅物業印花稅、新生二孩及其後子女獎勵金提高至3萬元和提升免稅額等等。



立信德豪的支援和協助

立信德豪

香港幹諾道中111號
永安中心25樓
電話：+852 2218 8288
傳真：+852 2815 2239
info@bdo.com.hk

林燕麗

董事兼稅務服務總監
電話：+852 2218 8296
carollam@bdo.com.hk

楊倩婷

主管
電話：+852 2218 2773
celestineyeung@bdo.com.hk

李楚怡

董事
電話：+852 2218 3372
abigailli@bdo.com.hk

羅翠婷

主管
電話：+852 2218 8588
jazzlaw@bdo.com.hk

麥瑞珊

董事 - 轉讓定價服務
電話：+852 2218 8728
christinamai@bdo.com.hk

茹雅斯

主管，中國稅務
電話：+852 2218 4904
shirleyyu@bdo.com.hk

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