



香港特别行政区行政长官2026年施政报告

拟议税收措施重点

构建更具吸引力的资产及财富管理生态圈

- 于2026 年内提交有关便利房托基金 (REIT) 私有化或重组的条例草案; 并于2027 年上半年提交为准备上市的房托基金宽免转让非住宅物业印花税的条例草案。
- 精简程序, 吸引优质海外房托基金来港双重上市。



拓展国际金属交易及交割网络

- 落实实物大宗商品交易半税优惠, 吸引更多大宗商品交易商落户或扩展在港业务。
- 研究为黄金和大宗商品交易生态圈的合资格活动提供税务优惠, 明年提出方案咨询立法会。



推动企业在港成立财资和采购中心

- 就企业财资中心的税务宽减措施于2027 年上半年向立法会提交修订条例草案。
- 提供5% 或半税的优惠税率以吸引高增值企业在港设立从事供应链管理和采购业务的总部或区域总部。



招商引资和产业发展

- 今年年底向立法会提交修订条例草案, 为从事金融、先进制造、创科研发、总部活动、物流和供应链管理等重点产业的个别企业, 提供5%或半税的优惠。



鼓励生育十一措施

- 包括延续新生儿2万元奖励金三年、减免最多2万元购置住宅物业印花税、新生二孩及其后子女奖励金提高至3万元和提升免税额等等。



立信德豪的支持和协助

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