

香港特别行政区行政长官2025年施政报告

拟议税收措施重点

加强现有与财资、海运及财富管理相关的优惠税制措施

为吸引更多内地企业利用香港作为出海业务的地区性财务总部,积极研究优化现行财资中心的税务宽减措施。同时,将推出立法建议,进一步优化海运服务、基金、单一家族办公室及附带权益的税务优惠措施。相关的税制研究及修订草案,预定分别于2026年上半年完成及提上立法会。



提供半税优惠以推动发展香港商品交易生态圈

为大宗商品贸易商落户香港提供半税优惠,税例修订预定于2026年上半年提上立法会。



打造香港成为全球高端艺术品交易枢纽

与业界艺术品交易的税务处理及其他范畴进行研究,探讨适用于香港的政策措施。



进一步鼓励生育

延长初生子女可享额外免税额的时间,由一年增至两年。由2026/27 课税年度起,在每名子女出生后首两年,纳税人可就该名子女享有双倍免税额(即 26 万元)。措施适用于该课税年度末所有未满两岁的子女。



遏止金融科技业跨境逃税

致力发展香港成为主要金融科技市场的同时,加强国际税务合作及引入数据监测工具,以打击跨境逃税及构建香港数字资产的风险防线。



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