

HONG KONG TAX

March 2019

www.bdo.com.hk

FIRST COUNTRY-BY-COUNTRY REPORTING NOTIFICATION DEADLINE EXTENDED



The Hong Kong Inland Revenue Department has extended the first due date for filing the country-by-country (CbC) reporting notification to 15 May 2019.

This extended due date only applies to a Hong Kong entity of a reportable group with accounting period beginning on 1 January 2018. The original due date for filing the CbC reporting notification is within three months after the end of the accounting period (ie on or before 31 March 2019 for the year ended 31 December 2018).

If the accounting period begins after 1 January 2018, the notification deadline shall be duly observed (ie within three months after the end of the accounting period). For details of the CbC reporting obligations in Hong Kong, please refer to our previous [Hong Kong Tax Newsletter issued in February 2019](#).

If you need any assistance with respect to the CbC reporting, please feel free to contact any one of our tax team below.

BDO'S SUPPORT AND ASSISTANCE

25th Floor, Wing On Centre
111 Connaught Road Central
Hong Kong
Tel: +852 2218 8288
Fax: +852 2815 2239
info@bdo.com.hk

AGNES CHEUNG
Director and Head of Tax
Tel: +852 2218 3232
agnescheung@bdo.com.hk

CAROL LAM
Director
Tel: +852 2218 8296
carollam@bdo.com.hk

ENOCH HSU
Director, Transfer Pricing
Tel: +852 2218 8780
enochhsu@bdo.com.hk

ABIGAIL LI
Principal
Tel: +852 2218 3372
abigailli@bdo.com.hk

BEATRICE YUEN
Principal
Tel: +852 2218 2771
beatriceyuen@bdo.com.hk

CELESTINE YEUNG
Principal
Tel: +852 2218 2773
celestineyeung@bdo.com.hk

LEO LI
Principal, China Tax
Tel: +852 2218 2774
leoli@bdo.com.hk

NAVY TANG
Principal
Tel: +852 2218 8944
navytang@bdo.com.hk

BDO Limited, a Hong Kong limited company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO to discuss these matters in the context of your particular circumstances. BDO, its directors, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

© 2019 BDO