



# 2025 Policy Address

## Highlight of proposed tax measures

### Enhance existing tax incentives related to treasury, maritime and wealth management

In the first half of 2026, complete study on enhancing tax concessions to attract more Mainland enterprises to set up Corporate Treasury Centres in Hong Kong, introduce legislative bills to enhance tax incentives for maritime services, funds, single family offices and carried interest.



### Offer half-rate tax concessions to encourage a commodity trading ecosystem

Initiate legislative amendments to provide half-rate tax concessions for commodity traders in Hong Kong in the first half of year 2026.



### Develop Hong Kong into a global premium arts trading hub

Engage the industry to carry out studies on taxation of arts trading, among other things, to explore policy measures applicable to Hong Kong.



### Further incentivise new births

Extend the claim period of additional child allowance for newborns from one year to two years starting from the year of assessment 2026/27, allowing a maximum allowance of \$260,000 per child under the age of two.



### Curb cross-border tax evasion involving fintech industry

Step up international tax co-operation to tackle cross-border tax evasion alongside regulatory surveillance in defence against risks associated with digital assets in Hong Kong, while developing Hong Kong as a prime fintech market.



## BDO's support and assistance

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