



Newsletter 公司通訊

 June 2014
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This issue of Newsletter published by Crowe Horwath (HK) CPA Limited provides an update on tax, financial reporting, other technical issues, as well as the company activities and our community involvement. Please click <http://www.crowehorwath.hk> to access the latest issue available in the “Insights” section of our website. You can also click the back issues of all prior News Express and Newsletter for review.

由國富浩華(香港)會計師事務所有限公司最新編製的公司通訊已經出版，內容包括稅務、財務報告、其他技術性議題，以及公司活動等，歡迎登入 <http://www.crowehorwath.hk> 的《通訊》欄目瀏覽最新發佈內容，以掌握最新專業資訊，並了解本公司的動態，同時亦可翻閱往期的專業快訊及通訊。

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The New Companies Ordinance (Cap 622)

The new Companies Ordinance (Cap 622) (“the new CO”) has come into effect on 3 March 2014. Since then, the Companies Ordinance (Cap 32) has been re-titled as the “Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap 32)” in which provisions affecting the operation of companies were repealed and provisions relating to the prospectuses, winding-up and insolvency of companies remain unchanged. Full text of the new CO is available at www.cr.gov.hk.

This article highlights some notable changes introduced by the new CO as below:

1. Articles of Association

New Provisions

- A mandatory system of no par value of shares is adopted for all companies incorporated in Hong Kong with a share capital.
- Memorandum of Association (“MA”) is abolished for all local companies. Provisions in the MA of existing companies are regarded as provisions of their Articles of Association.

Remarks/Action

- *Individual company may need to review its situation and seek professional advice on actions required on share premium account and capital redemption reserve account.*

2. Directors

New Provisions

- Private companies are required to have at least one director who is a natural person.
- The prescribed approval of members of a company ^{Note 1} is required for any employment contracts of its directors with a guaranteed term of employment which exceeds or may exceed 3 years.

Remarks/Action

- *Note 1: An approval obtained by a resolution of those members that is passed before the company agrees to the provision in subject of its director's long-term employment and in respect of which the requirements specified under Section 532 (2) are met.*

- Companies may have to review the employment contracts of their incumbent directors.

3. Annual General Meetings (AGM), Annual Returns (AR) & Accounting Reference Period (ARP)

New Provisions

- The ARP of a company is the same as the financial year of the company defined in the new CO.
- Unless exempted under sections 612 or 613, companies are required to hold an AGM within 6 months (for public companies) or 9 months (for private companies or companies limited by guarantee) after the end of the ARP.
- Companies may dispense with holding of AGM by unanimous shareholders' consent.
- The filing of AR is 42 days after the company's return date which is
 - for public companies: 6 months after the end of the company's ARP
 - for companies limited by guarantee: 9 months after the end of the company's ARP
 - private companies : no change

4. Business Review, Simplified Financial Statements and Directors' Report

New Provisions

- Companies (except those companies qualified for simplified reporting or wholly-owned subsidiaries) are required to prepare a business review as part of the directors' report.
- Private companies which are not qualified for simplified reporting may

opt out of requirement on preparation of a business review by a special resolution at least 6 months before the financial year end.

- “Small” private companies ^{Note 2} and “eligible private companies” ^{Note 3} (subject to a resolution is duly passed by members and no objection from the members) may prepare simplified financial statements and directors' reports if they satisfy specified conditions for simplified reporting.

Remarks/Action

- *Note 2: Companies that satisfy any two of the following conditions – (i) total annual revenue of not more than HK\$100 million; (ii) total assets of not more than HK\$100 million; (iii) no more than 100 employees.*
- *Note 3: Companies that satisfy any two of the following conditions – (i) total annual revenue of not more than HK\$200 million; (ii) total assets of not more than HK\$200 million; (iii) no more than 100 employees.*

5. Reported Address of Company Secretary

New Provisions

- Company secretaries who are individuals are only required to report their correspondence addresses (instead of residential addresses) to the Registrar of Companies.

6. Companies Registry Prescribed Forms

New Provisions

- New prescribed forms with numbers denoted by prefix “N” has replaced old forms effective from 3 March 2014.

For enquiries on the new CO and possible proper actions required, please contact

Ms Connie Cheung
 Tel: +852 2894 6836
 Email: connie.cheung@chg.hk

Seminar : The New Companies Ordinance From Management Point of View

To assist our clients in getting a good grasp of the new Companies Ordinance (Cap 622) (“the new CO”), we organized a series of seminar titled “The New Companies Ordinance – From Management Point of View” from 13 to 17 March 2014. The seminars were well received with nearly 200 participants including directors, professional practitioners and senior executives of listed and non-listed companies.

At the seminars, our Chairman and CEO Mr Charles Chan, and Company Secretarial & Business Advisory Services Manager of Acumen Consulting Services Limited Ms Connie Cheung gave detailed presentations on some major changes introduced by the new CO covering directors, articles of association, financial reports and directors’ report, as well as annual general meeting, annual returns and accounting reference period. These changes may affect the enterprises’

accounting, corporate affairs and directors’ personal compliance.



Mr Charles Chan giving a briefing on key issues of the new CO.

New Success in IPO Listings

Three successful new listings have added to our proven track records from October 2013 to January 2014.

As the reporting accountant and auditor of **RM Group Holdings Limited** (“RM Group”) (Stock code: 8185), we helped the Group successfully get listed on the Growth Enterprise Market (GEM) of the Hong Kong Stock Exchange on 11 October 2013.

Through our affiliated company acting as the reporting accountant of **Orient Securities International Holdings Limited** (Stock code: 8001), the company was listed on the GEM Board

of the Hong Kong Stock Exchange on 15 January 2014.

By providing technical assistance and support to Ruihua Certified Public Accountants (LLP), our network firm in China, we also participated in the listing work of **Livzon Pharmaceutical Group Inc.** (Stock code: 1513). The company was listed on the Main Board of the Hong Kong Stock Exchange on 16 January 2014.

We have the pleasure in congratulating the above three companies and their Boards of Directors on their successful listings.



Mr Charles Chan (right), with the Chairman and CEO of RM Group Mr Chan Yan Tak (middle) and famous actress Ms Michelle Yim who is the brand ambassador of Royal Medic.

A Successful Case : China – HK Cross Border Tax Services

In recent years, many MNCs and listed companies encountered difficulties in applying the preferential tax treatment on passive income (such as dividend, royalty and capital gain) from their China investment under the relevant double tax treaty (or arrangement) with China (“DTA”). The unsuccessful applications were most likely due to the failure to prove to the satisfaction of the tax bureau in-charge of the applicant’s resident status in DTA jurisdiction and

beneficial owner status under relevant DTA and China tax regulations. As a result, the applicant was required to pay the withholding tax on passive income from its China investment at the non-DTA preferential rate. Recently, we have assisted a Hong Kong listed client in analyzing their current status, advising on application strategy for DTA benefits, drafting a tax technical paper for petition and explaining to the tax authorities (including replying to the tax

authorities’ enquiries). After the review of municipal level tax authority and approval of provincial level tax authority on the application, the client successfully obtained an approval in enjoying the preferential tax treatment under the PRC-HK DTA. With the successful precedent case, a number of MNCs and listed companies are now discussing with us for the related tax services. For enquiry, please contact Crowe Horwath Tax Services (HK) Limited on 2894 6603.

New Chairman of APRO Tax Committee of Crowe Horwath International

We are pleased to announce that Mr Wilson Tam, Executive Director of Crowe Horwath Tax Services (HK) Limited, has recently been appointed as the Chairman of the Asia Pacific Region (“APRO”) Tax Committee of Crowe Horwath International. Since joining Crowe Horwath Tax Services (HK), Wilson has been actively involved in the business development of our tax services, and enthusiastically participating in Crowe Horwath International annual meetings and tax conferences to provide valuable inputs and contributions to the services.

Wilson has 20 years professional experience in tax advisory and is responsible for providing tax, transfer pricing and business advisory services to multinational corporations and Hong Kong companies. He has deep knowledge and extensive experience in advising on international tax, PRC/ Hong Kong tax and transfer pricing issues relating to China operations.

His areas of specialization include tax planning, tax advisory on China business and operation models, transfer pricing documentation and defence, tax restructuring and M&A advisory, tax works in respect of assisting enterprises with operations in China to go public, foreign exchange, customs and international trade advisory for China business concerns.

After taking up the new role, Wilson will remain committed to promoting closer collaboration between our firm and other Crowe Horwath member firms, especially those in China and the Asia Pacific region. Moreover, with Wilson’s expertise and experience in tax discipline, he will work closely with the tax experts of the Crowe Horwath network in the region to provide thought leadership on key issues and opportunities so that our network can deliver more effective and high quality services to our clients.



Mr Wilson Tam
Executive Director
Crowe Horwath Tax Services (HK) Limited
Tel : +852 2894 6603
E-mail : wilson.tam@crowehorwath.hk

New International Liaison Director

We are pleased to announce that Mr Charbon Lo, our Associate Director, has taken up the role of International Liaison Director (“ILD”), effective 1 April 2014, from his predecessor Ms Mary Ho.

Since taking up the role of ILD, Mary and our supporting team have made their utmost efforts to provide efficient responses to international enquiries. We sincerely thank Mary for her contribution.

Charbon has been serving clients of various industries, with experience specifically in the audit engagements for Hong Kong listed and private clients with operations in different countries. Charbon is enthusiastic about participating in Crowe Horwath’s events. He joined the Young Leadership

Camp 2012 and has acquainted with many young leaders from other member firms. He also attended the Asia Pacific Regional Meeting 2014 held in Seoul, South Korea recently and met many partners and professionals from member firms of the Asia Pacific region.

As always, our strong supporting team will keep on serving Charbon, enabling him to continue to provide the network with efficient communication.

Mr Charbon Lo
International Liaison Director
Tel: +852 2894 6658
Email: international.liaison@crowehorwath.hk



New Associate Directors

We are pleased to announce the promotion of Mr Arthur Sze, Mr Charbon Lo and Ms Joann Chan to the position of Associate Directors. Meanwhile, we also have pleasure in announcing the joining of Mr George Lam as an Associate Director of Crowe Horwath Tax Services (HK) Limited.

Associate Directors (Audit and Assurance)



Arthur Sze

Arthur has more than 10 years of professional experience in assurance and advisory services. He has extensive experience in handling notifiable transactions in connection with acquisition, disposal and fund raising exercises and in assisting companies to list publicly on the Main Board and the GEM Board of the Stock Exchange of

Hong Kong. He has also been involved in audit engagements for Hong Kong Main Board and GEM Board listed clients, Singapore listed clients, multinational clients and other overseas companies with operations in many countries including Mainland China, the United States, England and other South East Asian countries.



Charbon Lo

Charbon has approximately 10 years of experience in finance and auditing. He has wide exposure in serving Hong Kong Main Board and GEM Board listed clients in a diversified range of industries including property development, catering services, pharmaceutical products, cosmetics, food manufacture, sustainable forest management, gaming

and entertainment etc with operations in different countries covering Mainland China, Hong Kong, Japan, Macau, Brazil, Russia etc. In addition, he also works on special engagements such as IPO projects and due diligence reviews.



Joann Chan

Joann has over 10 years of experience in auditing and business consulting in Hong Kong. She also joined a secondment in Singapore. She has been involved in IPO engagements in Hong Kong and annual audit engagements of listed clients. Her significant exposure in auditing areas also covered small and medium sized entities in various industries of Hong Kong and overseas

clients including business of trading, manufacturing, building constructions, licensing and patents distributions, financing and legal affair, etc. Joann has worked with a number of M&A assignments and performed due diligence reviews for clients from varying industries. She has also been involved in a number of company insolvency cases.

Associate Director (Tax)



George Lam

George has over 17 years professional experience in providing tax and business advisory services for listed and private companies as well as individuals and had been based in Beijing for 7 years. Prior to joining Crowe Horwath, George was the Executive Director of a "Big 4" international accounting firm where he started his career. George has extensive experiences in advising on tax efficient

investment and operating structures, performing tax due diligence review, assisting clients in implementing tax planning ideas, negotiating with tax authorities to obtain preferential tax treatment for clients. George has also served numerous Chinese domestic enterprises as their tax advisor for foreign investments.

Crowe Horwath International's Asia Pacific 2014 Regional Meeting

Our Chairman and CEO Mr Charles Chan, Director Ms Ivy Chua, Associate Director Mr Charbon Lo and Executive Director of Crowe Horwath Tax Services (HK) Limited Mr Wilson Tam attended the Crowe Horwath International's Asia Pacific 2014 Regional Meeting held in Seoul, South Korea from 10 to 12 April 2014. The meeting

provided the opportunity to reconnect with old friends, meet new regional partners and network with key local industry players. The agenda included specialty meetings by key service areas, global updates and presentation of the new strategic plan.



Mr Charles Chan (3rd right) with representatives of other member firms at Seoul.

Shenzhen-HK Seminar Cum Luncheon

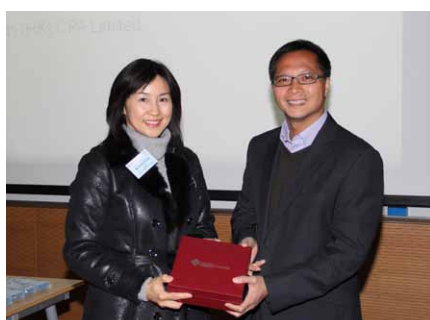
Upon an invitation, our Chairman and CEO Mr Charles Chan spoke at a seminar cum luncheon organized by Hong Kong Institute of Certified Public Accountants (HKICPA) and ShenZhen Institute of Certified Public Accountants (SZICPA) on 6 January 2014. Our Director Ms Ivy Chua, as a member of HKICPA's SMP Leadership Panel which organized the seminar, also attended the event. The seminar attracted around 90 accounting professionals from Hong

Kong and Shenzhen. Mr Chan examined the possible problems arising during the work process of a collaboration project between CPA firms in Hong Kong and China, and gave detailed presentation on solutions for each of the problems. He stressed that the divergence of accounting practices between Hong Kong and China could be improved through enhancing mutual communication and coordination.



Mr Charles Chan suggesting solutions to the problems arising during co-operation between CPA firms in Hong Kong and Shenzhen.

Recruitment Talks at Universities 2014



Ms Pammy Fung (left) receiving a souvenir from the PolyU's representative.

As a continuous support for the long term development of accounting profession, we hosted a series of recruitment talks at four local universities including The Hong Kong Polytechnic University (PolyU), Hong Kong Baptist University (HKBU), Shue Yan University

and City University of Hong Kong (CityU) in February and March 2014. The aim was to give the undergraduates in accounting a briefing on our company's job opportunities and the career paths for practising accountants. Our Chairman and CEO Mr Charles Chan, Director Ms Pammy Fung, Senior Manager of Technical & Training Department Mr Edmund Li and Human Resources Manager Ms Peggy Yam had pragmatic and meaningful exchange of opinions with the participating students and teaching staff during the talks. All of the talks were well-received with each drawing an average of more than 100 students.

At the recruitment talks, we introduced the corporate culture, working environment, business operation, comprehensive training opportunities and career prospect of our company. The attending students were enthusiastic to make enquiries about job vacancies and recruitment process of our company.



Mr Edmund Li giving a briefing on our company to the students.

Snapshots

Young Leadership Camp

Our Associate Director Mr River Mau participated in the Young Leadership Camp 2013 held by Crowe Horwath International from 17 to 20 October in Taipei. About 40 representatives from different Crowe Horwath member firms in 12 countries participated in various kinds of indoor and outdoor team building activities during the 4-day camp. Mr Mau has established friendships with the young leaders of Crowe Horwath through the team building activities in the camp.



HKICPA QP Case Analysis Competition

We sponsored the Qualification Programme (QP) Case Analysis Competition, an annual event of the Hong Kong Institute of Certified Public Accountants, by offering an internship opportunity to a winning student. As an internship sponsor, we were invited to the QP Case Analysis Competition Prize Presentation Ceremony and Luncheon held on 23 November 2013. Our Audit Senior Manager Mr Leo Chuen attended the event on behalf of our company and presented the prize to one of the winning teams.



Honorary Auditor for the 48th HK Brands & Products Expo's Two Contests

We were invited by The Chinese Manufacturers' Association of Hong Kong as the honorary auditor of the Hong Kong Brands & Products Expo for eight consecutive years. We were responsible for counting the votes from the public for the 48th Expo's Miss Exhibition Pageant and Booth Design Competition. The results of the two competitions were determined through the processes of judge panel's evaluation and public voting. Our Director Ms Pammy Fung attended the Prize Presentation Ceremony of the Miss Exhibition Pageant held on 6 January 2014 at Victoria Park.



Four-time Awardee of the "Caring Company" Logo

We have been conferred the "Caring Company" logo for four consecutive years by the Hong Kong Council of Social Service in recognition of our on-going commitment in meeting the criteria of three major categories including Caring for Community, Caring for Employees and Caring for Environment. Our Director Ms Pammy Fung (left) and Principal of Accounting Services Ms Penny Chan (right) attended the award presentation ceremony of "Caring Company" logo on 28 February 2014.



新《公司條例》（香港法例第622章）

新《公司條例》（香港法例第622章）（「新條例」）已於2014年3月3日生效，自此以後，《公司條例》（香港法例第32章）內影響公司運作的條文已被廢除，舊公司條例（第32章）改稱《公司（清盤及雜項條文）條例》（香港法例第32章），只保留有關公司清盤、公司無力償債及公司招股章程等條文。新條例全文可瀏覽公司註冊處的網站（www.cr.gov.hk）。

本文旨在簡介在新條例下一些主要修訂，僅供參考，建議貴公司諮詢專業意見。

1. 公司章程細則

新規定

- 強制所有於香港成立的有股本公司採用無面值股份制度，即公司股份不再具有面值。
- 廢除了所有本地公司的組織章程大綱（「章程大綱」）。所有載於原有公司的章程大綱的條文（其中有關於法定股本及股份面值的條文除外，因在新條例下該等條文被視為刪除），於2014年3月3日被視為該公司章程細則（「章程細則」）的條文。

備註/措施

- 公司可就股份溢價帳及資本贖回儲備帳等尋求專業意見，以採取所需之適當行動。

2. 董事

新規定

- 每間私人公司（屬上市集團的私人公司除外）須最少有一名自然人為董事。
- 公司須獲其成員的訂明批准^{註1}，才可訂立具受聘超過或可超過三年之保證條款的董事僱用合約。

備註/措施

- 註1：藉該等成員的符合以下說明的決議取得的批准：即在公司同意有關董

事長期受僱之條文之前通過；以及第532條第（2）款指明的規定就該項決議獲符合。

- 公司可能需要檢視現任董事的服務合約。

3. 周年大會、周年申報表及會計參照期

新規定

- 新條例的公司會計參照期與公司財政年度相同。
- 除非根據第612及613條獲豁免，否則在會計參照期結束後的6個月內（如屬公眾公司）或9個月內（如屬私人公司或擔保有限公司），公司須舉行周年大會。
- 容許公司在股東一致同意下可免除舉行周年大會。
- 以下首兩類公司的周年申報表須於公司的申報表日期後的42天內提交
 - 公眾公司：在公司的會計參照期結束後的6個月
 - 擔保有限公司：在公司的會計參照期結束後的9個月
 - 私人公司的規定沒有改變

4. 業務審視、簡明財務報告及董事報告

新規定

- 所有公司（符合資格擬備簡明報告的公司或全資附屬公司除外）均須擬備業務審視，作為董事報告的一部分。

- 不符合資格擬備簡明報告的私人公司，可在該財政年度結束前最少六個月藉股東特別決議案，選擇不遵從擬備業務審視的規定。
- 「小型」私人公司^{註2}及「合資格私人公司」^{註3}（當成員通過決議案及並無成員反對下）如果能符合新條例的特定條件，可擬備簡明財務報告及董事報告。

備註/措施

- 註2：符合以下條件的任何兩項的私人公司（i）全年收入總額不超過港幣1億元；（ii）資產總額不超過港幣1億元；（iii）僱員人數不超過100人。
- 註3：符合以下條件的任何兩項：（i）全年收入總額不超過港幣2億元；（ii）資產總額不超過港幣2億元；（iii）僱員人數不超過100人。

5. 公司秘書的地址申報

新規定

- 公司秘書如屬個人，則只需向公司註冊處申報其通訊地址（以修訂舊公司條例要求提供住址）。

6. 公司註冊處指明表格

新規定

- 2014年3月3日起採用英文字母「N」為起首的新表格。

歡迎查詢新《公司條例》及需要採取的相應措施，詳情請聯絡

張愷芬小姐

電話：+852 2894 6836

電郵：connie.cheung@chg.hk

研討會：新《公司條例》——企業管理人須知



參加者專注有關新《公司條例》的講解。

為協助客戶更深刻了解新《公司條例》（第622章）（「新條例」），本公司於2014年3月13至17日舉辦一系列新《公司條例》——企業管理人須知研討會，吸引近200名來自上市公司和非上市公司的參加者，包括公司董事、專業人士、及高級行政人員等，反應十分踴躍。

本公司主席兼首席執行官陳維端先生，以及誠明顧問服務有限公司的公司秘書及商業顧問服務經理張愷芬小姐在研討會上講解了有關新條例帶來的若干主要修訂，範圍包括董事、公司章程細則、財務報告及董事報告、股東周年大會、周年申報及會計參照期等。這些修訂可對企業的會計處理、集團事務和董事個人的合規性等均造成影響。

最新成功上市個案

我們於2013年10月至2014年1月期間協助三家企業成功在香港上市。

我們出任**御藥堂集團控股有限公司**（股份代號：8185）的申報會計師及核數師，成功協助該公司於2013年10月11日在香港聯合交易所創業板上市。

此外，由我們的聯營公司擔任申報會計師的**東方匯財證券國際控股有限公司**（股份代號：8001），已於2014年1月15日在香港

港聯合交易所創業板上市。

我們的集團網絡中國成員所 — 瑞華會計師事務所（特殊普通合伙）擔任**麗珠醫藥集團股份有限公司**（股份代號：1513）的申報會計師，我們為瑞華提供技術支援，協助麗珠醫藥於2014年1月16日在香港聯合交易所主板上市。

我們向上述三間公司及其董事局表示熱烈恭賀。



陳維端主席（中）、董事邱學雄先生（左三）、殷耀光先生（左一）及聯席董事盧卓邦先生（左二）出席麗珠醫藥集團股份有限公司的上市儀式。

成功案例：中港跨境稅務服務

近年，很多跨國企業及上市公司就其來源自中國投資之公司的收入（例如股息、特許權使用費所得、轉讓財產所得等），向內地稅局申請享受雙邊稅收協定或安排中之預提所得稅優惠待遇時，遇到了不少難題，主要是因為納稅人從申請文件及協商過程中，未能有效向主管稅局證明其企業的實際管理及商業活動符合雙邊稅收協定

或安排，以及達至相關中國稅收法規中對稅務居民及受益所有人的要求，因而導致主管稅局拒絕其申請，以致企業要就其來源自中國投資之公司的收入按非協定優惠稅率在中國繳納預提所得稅。本公司近期為一家香港上市公司就其來源自中國子公司的收入，協助其進行分析、提供申報符規策略建議、協助其向內地主管稅局

提交申請及協商（包括回覆稅局的問題），經過市級稅局審閱，省級稅局批准，最後成功向內地稅局申請及取得享受中港雙邊稅收安排中之企業所得稅優惠之審批。現有不少跨國企業及上市公司正與本公司洽商有關之服務。如有任何查詢，請致電2894 6603 與國富浩華稅務（香港）有限公司聯繫。

國富浩華國際亞太區稅務委員會新任主席

最近國富浩華國際委任了國富浩華稅務（香港）有限公司執行董事譚建國先生為國富浩華國際之亞太區稅務委員會主席。譚先生自加入國富浩華稅務（香港）後積極拓展稅務業務，並熱心參與國富浩華國際的周年大會及稅務會議，一直就稅務服務提供不少寶貴意見。

譚建國先生有20年的專業稅務工作經驗，專責向跨國企業及香港公司提供稅務、轉讓定價及商務諮詢等領域的專業顧問服務。他熟悉國際稅務、中國/香港稅務，及轉讓定價等範疇，尤其擅長於稅務策劃、中國營商及經營運作的稅務諮詢、轉讓定價同期資料的編制及抗辯、收購合併的稅務諮詢，協助企業在中國內地的業務往境外上市的稅務工作，以及提供在華營商的外匯、商務及海關諮詢。

譚先生履新後，將繼續促進本公司與國富浩華國際網絡其他成員所之間更緊密的合作，尤其是中國及其他亞太區成員所。憑藉譚先生在稅務領域上的專業知識和經驗，他會與網絡的亞太區其他稅務專家就重要議題和商業機遇擔任主導角色，使國富浩華能為客戶提供更有效及高質素的服務。



譚建國先生
執行董事
國富浩華稅務（香港）有限公司
電話：+852 2894 6603
電郵：wilson.tam@crowehorwath.hk

新任國際聯繫董事

我們欣然宣佈聯席董事盧卓邦先生於2014年4月1日起接替何詠芳女士出任本公司國際聯繫董事一職。何女士自執掌此職以來，一直與本公司的支援隊伍竭盡所能，對集團網絡各成員所的查詢均給予迅速回應。我們十分感謝何女士所作出的貢獻。

盧先生一直專注香港上市公司及私有企業的審計工作，其客戶在不同國家也有業務營運，涉及多種行業，因此他具備豐富而廣泛的經驗。盧先生又積極參與國富浩華國際的活動，他曾參加2012年青年領袖營，認識了其他地區成員所的青年領袖，最近又出席在南韓首爾舉行的2014年亞太區會議，與亞太區內多國成員所的合伙人和專業人員交流意見。

盧卓邦先生
國際聯繫董事
電話：+852 2894 6658
電郵：international.liaison@crowehorwath.hk

新任聯席董事

我們欣然宣佈擢升施永進先生、盧卓邦先生及陳頌恩女士為審計部聯席董事。同時，我們亦欣然宣佈林銘業先生加入國富浩華稅務（香港）有限公司為聯席董事。



施永進
聯席董事，審計

施永進先生在審計和諮詢服務具有逾10年經驗，他在處理與收購、出售及籌集資金有關的須予公佈交易，以及協助企業在香港主板和創業板上市等方面都有豐富經驗。除了香港主板及創業板上市的客戶外，他亦有參與多類型的審計工作，客戶包括新加坡上市公司、跨國企業，以及在中國大陸、美國、英國及其他東南亞國家有營運的境外企業等。



盧卓邦
聯席董事，審計

盧卓邦先生在審計及財務專業方面擁有約10年經驗，擅長處理香港主板及創業板的上市審計工作，曾為中國、香港、日本、澳門、巴西及俄羅斯等地有業務營運的客戶提供審計服務，涉及廣泛不同行業，包括地產、飲食、生物藥劑、化妝品、食品製造、可持續森林管理、博彩及娛樂等多個範疇。此外，他又負責處理一些特別項目，包括上市及盡職審查。



陳頌恩
聯席董事，審計

陳頌恩女士擁有逾10年審計經驗，曾為不同地區及行業的客戶提供服務，包括大型設備製造行業、製造業、地產建築、版權、金融、物業投資及貿易等。陳女士曾為香港上市的H股、主板、創業板和中小企業提供多方面專業服務，包括審計、內部審計、處理與收購合併及出售等有關的公佈交易、上市盡職審查及稅務服務等。



林銘業
聯席董事，稅務

林銘業先生擁有超過17年為上市公司、私營公司和個人客戶提供稅務及商業諮詢服務的專業經驗，並曾駐北京工作7年。林先生在一間四大國際會計師事務所開展其事業，離任前已擔任執行董事。林先生為客戶提供稅務諮詢的經驗相當豐富，範圍包括建議最具稅務效益的投資及營運結構、進行稅務盡職審查、協助客戶執行稅務策劃方案，以及為客戶向稅務機關爭取稅務優惠。林先生曾為多家中國企業就境外投資擔當稅務顧問。

國富浩華國際2014年亞太區會議

本公司主席兼首席執行官陳維端先生、董事蔡淑蓮女士、聯席董事盧卓邦先生及國富浩華稅務（香港）有限公司執行董事譚建國先生於2014年4月10日至12日出席在南韓首爾舉行的國富浩華國際2014年亞太區會議。會議讓國富浩華國際網絡亞太區成員所的合伙人有機會加強溝通，亦可藉此與當地主要業界增進聯繫，舊雨新知共聚一堂。多個不同會議涵蓋廣泛議題，包括主要服務範疇、最新全球市場資訊及簡介新策略計劃。



陳維端主席（右三）與其他成員所合伙人共聚一堂。

深港兩地事務所研討會暨交流午宴

本公司主席兼首席執行官陳維端先生應邀於2014年1月6日為香港會計師公會與深圳市註冊會計師協會合辦的深港兩地事務所研討會暨交流午宴擔任研討會講者，而董事蔡淑蓮女士是主辦單位——香港會計師公會中小型執業所領導小組的成員，當日亦出席研討會及午宴。研討會吸引約90名港深兩地的專業會計人員出席。陳主席在會上探討深港兩地事務所在合作過程中遇到的問題，並就每項問題詳細闡述解決方案。他指出兩地人員在審計實務上的分歧可藉著加強雙方的溝通協調來改善。



蔡淑蓮董事在研討會上發表意見。

2014年大學招聘講座

本公司一向積極支持會計專業的長遠發展，因此於2014年2月至3月期間先後於四所本地大學，包括香港理工大學、香港浸會大學、樹仁大學及香港城市大學舉行了一連串招聘講座，目的是向會計系的學生介紹本公司的就業機會和執業會計師的事業前景。本公司主席兼首席執行官陳維端先生、董事馮珪女士、專業技術諮詢及培訓部高級經理李樹德先生和人力資源部經

理任璧瑜女士與參加講座的會計系學生和講師交流意見。每場講座平均有超過100名學生出席，反應相當踴躍。

我們在講座上向參加者講解本公司的機構文化、工作環境、業務營運、職業培訓及晉升前景等。出席的學生十分踴躍查詢有關本公司的職位空缺和招聘程序。



陳維端主席向樹仁大學的學生發表講話。

活動剪影

青年領袖營

本公司聯席董事茅志發先生參加了國富浩華國際於2013年10月17至20日在台北舉行的青年領袖營2013。這次活動共有40名來自12個不同國家及地區的代表參加，在為期4天的領袖營中，參加者參與了多項室內外活動，茅先生在領袖營中認識了其他國富浩華的青年領袖，並透過團體活動和他們建立了友誼。



香港會計師公會QP個案分析比賽

本公司支持香港會計師公會主辦的年度盛事—2013年度專業資格課程（QP）個案分析比賽，贊助其中一位得獎的參賽同學到本公司的審計部實習。本公司作為實習生贊助機構，獲邀出席於2013年11月23日舉行的QP個案分析比賽頒獎典禮及午餐會，審計部高級經理全少華先生（左）代表本公司出席並頒獎予其中一隊勝出隊伍。



擔任第48屆工展會兩項比賽之義務核數師

本公司連續8年為香港中華廠商聯合會舉辦的工展會擔任義務核數師。我們負責為第48屆工展會的工展小姐選舉及攤位設計比賽進行點票工作。該兩項比賽由評判團評分及公眾入場人士投票決定賽果。本公司董事馮珪女士（左）出席於2014年1月6日假銅鑼灣維多利亞公園舉行的工展小姐選舉頒獎禮，見證工展小姐的誕生，並獲大會致送紀念品。



四度獲頒「商界展關懷」標誌

本公司今年連續四年獲香港社會服務聯會頒發「商界展關懷」標誌，以表揚本公司在實踐關懷社群、關心員工及愛護環境等三大評審準則上的持續努力。在2014年2月28日的頒獎禮上，本公司董事馮珪女士（右）與會計服務部總監陳寶琴女士（左）代表公司接受「商界展關懷」標誌的嘉許狀。

For more information,
please contact:
如欲索取更多有關資料，
歡迎聯絡：

國富浩華（香港）會計師事務所有限公司
Crowe Horwath (HK) CPA Limited
Member Crowe Horwath International

9/F Leighton Centre, 77 Leighton Road,
Causeway Bay, Hong Kong
香港 銅鑼灣 禮頓道77號 禮頓中心9樓

E-mail 電郵 : info@crowehorwath.hk
Telephone 電話 : +852 2894 6888
Facsimile 傳真 : +852 2895 3752
Service Hotline 客戶服務熱線: +852 2894 6611

About Crowe Horwath International 國富浩華國際簡介

Crowe Horwath International is ranked among the top 10 global accounting networks with more than 150 independent accounting and advisory services firms with 670 offices in over 100 countries around the world. Crowe Horwath International's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide decisions daily. Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing a knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Horwath International member firms are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.

Information can be obtained at: www.crowehorwath.net

國富浩華國際為全球十大會計師事務所集團網絡之一，擁有150多家獨立會計師事務所和諮詢服務公司、670個辦事處遍布全世界100多個國家。

國富浩華國際的成員所承諾向客戶提供高質素服務、高效率的服務流程、並且遵循一套共同核心價值和管理理念。成員所均為當地業界翹楚，聘用熟識當地法例和習俗的當地專才，以協助客戶拓展新業務及新市場。國富浩華國際的成員所在審計、稅務、風險和諮詢服務領域中均已建立良好聲譽，能夠因應客戶的需要，提供個人化服務。

如欲取得國富浩華國際更多資料，請瀏覽其網站：www.crowehorwath.net

我們的人員

Professional Services 專業服務	Contact Person 聯絡人	Telephone 電話	E-mail 電郵
Audit & Assurance 審計及保證	Ms Ivy Chua 蔡淑蓮	+852 2894 6789	ivy.chua@crowehorwath.hk
Audit & Technical Support 審計及專業技術諮詢支援	Mr Raymond Tsui 徐漢文	+852 2894 6661	raymond.tsui@crowehorwath.hk
Business & Accounting Services 商業及會計服務	Ms Penny Chan 陳寶琴	+852 2894 6896	penny.chan@crowehorwath.hk
Business Operations 業務營運	Ms Pammy Fung 馮珩	+852 2894 6861	pammy.fung@crowehorwath.hk
China Tax, International Tax 中國稅務、國際稅務	Mr Wilson Tam 譚建國	+852 2894 6603	wilson.tam@crowehorwath.hk
Company Secretarial Services, Greater China One-Stop Business Service 公司秘書服務、大中華區一站式商業服務	Ms Wendy Tam 譚婉儀	+852 2894 6840	co.sec@chg.hk
HK IPO 香港上市審計	Mr Charles Chan 陳維端	+852 2894 6828	charles.chan@crowehorwath.hk
Hong Kong Tax, International Tax 香港稅務、國際稅務	Mr Albert Cheung 張源長	+852 2894 6875	albert.cheung@crowehorwath.hk
Internal Control, Corporate Governance & Risk Management 企業內部監控、公司管治及風險管理	Mr Eddy Yan 殷耀光	+852 2894 6661	eddy.yan@crowehorwath.hk
International Liaison & SME Audit 國際聯繫及中小企審計	Mr Charbon Lo 盧卓邦	+852 2894 6658	international.liaison@crowehorwath.hk
IT Audit & Consultancy 信息系統審計及諮詢	Ms Ester Ip 葉慧敏	+852 2894 6191	ester.ip@crowehorwath.hk
Japan Desk 日本業務	Ms Hidy Chan 陳美恩	+852 2894 6693	hidychan@crowehorwath.hk
Transaction Advisory 企業諮詢	Mr C S Lam 林長成	+852 2894 6603	cs.lam@crowehorwath.hk
Trust and Estate Planning 信託及財富保障策劃	Mr C Yuen 袁忠	+852 2894 6875	chung.yuen@crowehorwath.hk
US Listing Audit 美國上市審計	Ms Sharon Sum 沈玉芬	+852 2894 6603	sharon.sum@crowehorwath.hk