



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



# Newsletter 公司通訊

July 2021  
2021 年 7 月

We are pleased to present you this issue of Crowe (HK) Newsletter. Our Newsletter aims to provide readers with regulatory updates, our insights on market or industry developments, and news regarding our company, affiliates and clients. The current and back issues are available on the webpage of Crowe (HK) CPA Limited (<https://www.crowe.com/hk/news>) under the section "Newsletter".

最新一期國富浩華（香港）《公司通訊》經已出版，本通訊內容包括最新的監管資訊、市場或行業發展分析，以及本公司、聯營公司及客戶的近期動態。歡迎登入國富浩華（香港）會計師事務所有限公司網頁（<https://www.crowe.com/hk/news>），於「公司通訊」一欄瀏覽各期的通訊。

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國富浩華（香港）會計師事務所有限公司是 Crowe Global 的成員，Crowe Global 是根據瑞士法律組成的社團組織。Crowe Global 的每間成員所均為獨立的法律實體。國富浩華（香港）會計師事務所有限公司及其聯營公司不對 Crowe Global 或 Crowe Global 任何其他成員的行為或遺漏承擔任何責任。

## New inspection regime under the Companies Ordinance

The Government will implement the new inspection regime under the Companies Ordinance. The Companies Register (the Register) of the Companies Registry (CR) is to make available for public inspection correspondence addresses of directors in place of their usual residential addresses (URAs), and partial identification numbers (IDNs) of directors, company secretaries and other relevant persons in place of full IDNs.

The new inspection regime will be implemented in phases:

(a) Phase 1 - from August 23, 2021, companies may replace URAs of directors with their correspondence addresses, and replace full IDNs of directors and company secretaries with their partial IDNs for public inspection on their own registers;

(b) Phase 2 - from October 24, 2022, Protected Information<sup>1</sup> on the Index of Directors on the Register will be replaced

with correspondence addresses and partial IDNs for public inspection. Protected Information contained in documents filed for registration after commencement of this phase will not be provided for public inspection. "Specified persons"<sup>2</sup> could apply to the CR for access to Protected Information of directors and other persons; and

(c) Phase 3 - from December 27, 2023,

data subjects could apply to the CR for protecting from public inspection their Protected Information contained in documents already registered with the CR before commencement of Phase 2, and replace such information with their correspondence addresses and partial IDNs. "Specified persons" could apply to the CR for access to Protected Information of directors and other persons.

<sup>1</sup> Protected Information: usual residential addresses and full identification numbers

<sup>2</sup> "Specified persons" will include the data subjects and their authorised persons; members of the company; public officers, public bodies and persons/organisations who need to use Protected Information for execution of statutory functions; lawyers practising in law firms and practising accountants; banks; and financial institutions and designated non-financial businesses and professions (including accounting and legal professionals, estate agents, and Trust or Company Service Provider Licensees) regulated under the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615).

## Awarded 10 Years Plus Caring Company Logo

Crowe (HK) CPA Limited has been awarded the 10 Years Plus Caring Company Logo by The Hong Kong Council of Social Service, in recognition of our continuous commitment to fulfilling the responsibility of a good corporate citizen. This is the 11<sup>th</sup> consecutive years that we have been awarded the Caring Company Logo.

Since the incorporation of our company in 2009, we have been sparing no efforts in promoting the spirit of caring for the community. Over the years, we have supported various charitable initiatives, and shared our professional knowledge by acting as honorary auditors or committee members for many non-profit making organizations.



(from left to right) Our Brand Ambassador Ms Pammy Fung and Principal of Accounting Services Ms Penny Chan holding the Caring Company certificate

Our nominator for Caring Company, Otic Foundation ("Otic"), is a registered charitable organization providing support to the hearing impaired. We have a long-term cooperative relationship with Otic. Since 2009, our company has acted as Otic's honorary auditor. Our staff has also taken part in other charity events of Otic.



## Rice donation to needy

Since last year, the COVID-19 pandemic has brought the world to a near standstill and taken a heavy toll on every aspect of life. People with disabilities, as well as their caregivers, are especially vulnerable to the physical, mental and social effects of the pandemic, such as disruptions to services of care facilities and isolation caused by social distancing measures.

Recognizing the difficulties faced by people with disabilities and their families, we donated 3,608 bags of jasmine rice totaling 6,104 kg to Padma & Hari Harilela Integrated Rehabilitation Centre in December 2020. We hoped the gesture, albeit small, brought warmth and practical relief to the users of the Centre.



Po Leung Kuk, Padma & Hari Harilela Integrated Rehabilitation Centre received the rice donated by our company.

As one of the service units of Po Leung Kuk, Padma & Hari Harilela Integrated Rehabilitation Centre provides one-stop care services, including hostel accommodation,

general training, community education, and support services, for individuals with different degrees of mental disabilities.

## Our International Liaison Partner invited as judge for Hong Kong Business Awards 2021

Upon invitation by Hong Kong Business Magazine, our International Liaison Partner Mr Charbon Lo will be serving as one of the judges for Hong Kong Business Awards 2021. He has judged for the Awards since 2016.

Organized by Hong Kong Business Magazine, a publication of Charlton Media Group, the awards aim to recognize multinational firms and homegrown companies in Hong Kong for their outstanding initiatives. Entrants will be evaluated based on the uniqueness, innovation, effectiveness, impact and dynamism of their initiatives.

Last year, when Charbon acted as the judge for the Hong Kong Business Awards, he was impressed by some contestants for their new products and



services under the "new normal" of the pandemic. He noted that the adaptability, flexibility and innovation they demonstrated were crucial to

survival in crises as well as continuous growth of businesses.

## Training session for staff of CASH Financial Group



Mr Edmund Li, Principal of our Technical Department, was giving the lecture.

On 30 April 2021, Crowe Hong Kong and CASH Financial Services Group Limited (SEHK: 510) ( "CASH" ) jointly organized a training session for the employees of CASH on the basics of company incorporation and taxation in Hong Kong.

Attended by around 30 CASH senior staff members, the 2-hour lecture was delivered by Mr Edmund Li, Principal of our Technical Department, at the office of CASH in Kowloon Bay. The training covered a range of topics, including the formation, maintenance and cessation of companies in Hong Kong, the opening of company bank accounts and the tax regime in Hong Kong. Also in attendance was

our Audit Partner, Mr Cyrus Fong.

The training was part of a co-operation project of Crowe Hong Kong and affiliated companies together with CASH to provide clients with comprehensive one-stop services from company secretarial, tax, accounting, audit, investment to asset management services.

CASH is a financial services conglomerate established in Hong Kong in 1972 and is licensed by the Securities and Futures Commission to provide a wide range of financial products and services, including mobile and premium trading, investment banking and corporate finance advisory, wealth and asset management, FinTech platform, etc.

## Our continued support for HKICPA Business Case Competition

We are pleased to welcome a winner of the HKICPA Business Case Competition 2020 joining us as an intern of our Audit Department in the summer of 2021.

The HKICPA Business Case Competition 2020 attracted 919 teams from various tertiary institutions in Hong Kong, Greater China and Macau region. After several rounds of the competition, six finalist teams from both the Hong Kong sub-degree and undergraduate groups were selected for the final competition - the Oral Presentation Day held virtually in November 2020. The award presentation ceremony took place on 5 December 2020. Winning students were awarded internship opportunities from preeminent professional firms and public institutions.

For 18 years since inauguration, the HKICPA Business Case Competition has been helping students develop business skills, cultivate their



The adjudicators for the HKICPA Business Case Competition 2020.



Adjudicators were listening to the virtual presentations given by the finalist teams.

professional judgment and prepare them for the business environment. Sharing the same commitment to nurturing future business leaders,

Crowe Hong Kong has been a long-time supporter of the competition, ready to equip students with the skills and experience necessary for success.

## 《公司條例》新查冊安排

政府將實施新查冊安排，公司註冊處的公司登記冊會以董事的通訊地址代替通常住址，以及以董事、公司秘書及其他相關人士的部分身分識別號碼代替完整號碼，讓公眾查閱。

新查冊安排將以分階段形式落實：

第一階段：於 2021 年 8 月 23 日開始讓公司可在其登記冊上以董事的通訊地

址代替通常住址，及董事和公司秘書的部分身分識別號碼代替完整號碼予公眾查閱；

第二階段：於 2022 年 10 月 24 日開始，公司登記冊董事索引所載的受保護資料<sup>1</sup>，須以通訊地址及部分身分識別號碼代替讓公眾查閱。在這階段開始後向公司註冊處登記的文件中所載的受保護資料，將不再提供予公眾查閱。「指明人士」<sup>2</sup>

可向公司註冊處提出取覽董事等人的受保護資料；及

第三階段：於 2023 年 12 月 27 日開始，資料當事人可向公司註冊處申請不提供在第二階段開始前已向公司註冊處登記的文件所載的受保護資料，並以其通訊地址及部分身分識別號碼代替讓公眾查閱。「指明人士」可向公司註冊處提出取覽董事等人的受保護資料。

<sup>1</sup> 受保護資料：通常住址及完整身分識別號碼

<sup>2</sup> 「指明人士」將涵蓋資料當事人及其授權人；有關公司的成員；公職人員及公共機構，和因執行法定職能而須使用受保護資料的人士 / 機構；在律師行執業的律師及執業會計師；銀行；以及根據《打擊洗錢及恐怖分子資金籌集條例》（第 615 章）規管的金融機構及指定非金融業人士（包括會計及法律專業人士、地產代理及信託或公司服務持牌人）。

## 獲嘉許10年Plus「商界展關懷」標誌

國富浩華（香港）會計師事務所有限公司今年獲香港社會服務聯會嘉許 10 年 Plus「商界展關懷」標誌。本公司持續履行良好企業公民的責任，已連續 11 年獲嘉許「商界展關懷」標誌。

本公司自 2009 年成立以來，一直不遺

餘力推動關愛社會。多年來，我們支持多項慈善活動，又以我們的專業知識服務社群，為多個非牟利機構擔任義務核數師或委員會成員。

奧迪慈善基金（「奧迪」）是我們參加「商界展關懷」的提名機構，奧迪是香

港註冊慈善機構，旨為向公眾推廣保護聽覺的重要性，及支援有需要的弱聽人士。我們與奧迪長期合作，自 2009 年起本公司一直出任奧迪的義務核數師，我們的員工亦多次參與奧迪其他慈善活動。



（從左至右）本公司品牌大使馮珮女士與會計服務部總監陳寶琴女士手持「商界展關懷」嘉許狀。



## 派米獻愛心

自去年起，新冠肺炎疫情肆虐全球，生活各方面幾乎陷入停滯，不少社康服務受阻，加上社交距離措施分隔至親好友，有特殊需要的人士和他們照顧者的身心健康及社交生活不免受到影響。

有鑑於此，我們在 2020 年 12 月向夏利萊博士伉儷綜合復康中心捐出 3,608 包共 6,104 公斤的茉莉香米，希望藉著此小小心意，為舍友及其家人送上暖意關懷和實際援助。

夏利萊博士伉儷綜合復康中心是保良局轄下的服務機構之一，為不同程度的弱能人士提供住宿、綜合訓練、社區教育及支援等一站式照顧服務。



保良局夏利萊博士伉儷綜合復康中心收到我們捐出的茉莉香米。

## 本公司國際聯繫合夥人獲邀擔任2021年度 Hong Kong Business Awards 評判



本公司國際聯繫合夥人盧卓邦先生獲《Hong Kong Business》雜誌邀請，擔任 2021 年度 Hong Kong Business Awards 的評判之一。盧先生自 2016 年起多次為該雜誌擔任獎項評審。

上述獎項由 Charlton Media Group 旗下刊物《Hong Kong Business》雜誌主辦，旨在表彰跨國企業及本土公司的卓越項目。評判會根據入圍項目的獨特性、創新性，以至其成效及影響評分，選出得獎公司。

去年盧先生亦有擔任 Hong Kong Business Awards 的評審，並留意到一些競逐獎項的企業因應疫情的新常態而推出新產品或服務。他表示，這種因時而變、靈活創新的特質是企業轉危為機的關鍵，也是帶動業務持續增長的要素。

## 為時富金融集團員工提供培訓

國富浩華香港與時富金融服務集團（股份代號：510）（「時富」）合辦培訓工作坊，向時富員工講解有關成立香港公司及稅務的基本知識。

工作坊於 2021 年 4 月 30 日在時富位於九龍灣的辦公室舉行，由本公司專業諮詢部總監李樹德先生主講，內容涵蓋在香港成立、經營及結束公司、開立公司銀行賬戶和香港稅制等題目，為時兩小時，約有 30 位時富高級人員參加。本公司的審計合夥人方日昇先生亦有到場。

國富浩華香港及聯營公司將與時富攜手合作，為客戶提供公司秘書、稅務、會計、審計、投資及資產管理等全方位一站式服務。今次的培訓工作坊是配合該合作項目而舉辦，旨在加深員工相關範疇的專業知識，為客戶提供更優質的服務。



本公司專業諮詢部總監李樹德先生講解香港稅務概況。

時富成立於 1972 年，是香港一個金融服務集團，獲香港證監會許可，為客戶提供多項金融產品和服務，包括移動及尊尚交易服務、投資銀行及企業融資諮詢、財富及資產管理、金融科技 (FinTech) 平台等。



## 贊助香港會計師公會商業個案比賽

一如以往，我們今年很高興為一名於香港會計師公會商業個案比賽 2020 中得獎的同學提供暑期實習機會，在審計部門工作學習。

919 支來自香港、大中華及澳門多家高等院校的隊伍參加了商業個案比賽 2020。香港賽區分副學位組別和本科組別，經過多輪激烈角逐，每個組別分別有 6 支隊伍脫穎而出，躋身 2020 年 11 月網上舉行的決賽，發表口頭報告。頒獎禮於 2020 年 12 月 5 日舉行，優勝者可到著名的專業事務所或公營機構實習。

香港會計師公會商業個案比賽至今已舉辦了 18 年，旨在培養學生的商業技能及專業判斷力，為投身商業社會作好準備。本公司致力培育新一代的商界領袖，多年來不遺餘力支持此項比賽，為參賽同學提供實習機會，讓他們吸取寶貴的工作經驗和技能，在個人事業路上打好扎實基礎。



香港會計師公會商業個案比賽 2020 的評判。



評判聆聽入圍隊伍進行網上簡報。

# About Crowe Global

## Crowe Global 簡介

### Contact us

#### 聯絡我們

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

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@crowe.hk](mailto:info@crowe.hk)  
Telephone 電話: +852 2894 6888  
Facsimile 傳真: +852 2895 3752  
Service Hotline 客戶服務熱線:  
+852 2894 6611

Crowe Global is ranked as a top ten global accounting network comprising 200 independent accounting and advisory services firms with over 790 offices in 140 countries around the world. Crowe Global's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide our 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 Global's member 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.croweglobal.org](http://www.croweglobal.org)

Crowe Global 為全球十大會計師事務所集團網絡之一，擁有200家獨立會計師事務所和諮詢服務公司、其790個辦事處遍佈全世界超過140個國家。Crowe Global 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。Crowe Global 的成員在審計、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。

### Our Contacts 我們的人員

如欲取得 Crowe Global 更多資料，請瀏覽其網站：[www.croweglobal.org](http://www.croweglobal.org)

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@crowe.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@crowe.hk
Business & Accounting Services 商業及會計服務	Ms Penny Chan 陳寶琴	+852 2894 6896	penny.chan@crowe.hk
Business & Property Valuation 生意及物業評估	Ms Ester Ip 葉慧敏	+852 2894 6191	ester.ip@crowe.hk
Business Operations 業務營運	Ms Pammy Fung 馮玲	+852 2894 6861	pammy.fung@crowe.hk
Company Secretarial Services 公司秘書服務	Ms Lisa Ho 何錦綉	+852 2894 6808	lisa.ho@chg.hk
Corporate Restructuring & Insolvency 企業重組及清盤	Ms Ivy Chua 蔡淑蓮	+852 2894 6789	ivy.chua@crowe.hk
Data Security and IT Audit 數據安全諮詢及信息系統審計	Ms Ester Ip 葉慧敏	+852 2894 6191	ester.ip@crowe.hk
Environmental, Social & Governance (ESG) & Sustainability Consulting 社會、環境及管治 (ESG) / 可持續發展諮詢	Ms Ester Ip 葉慧敏	+852 2894 6191	ester.ip@crowe.hk
Financial Services 金融服務業	Mr Cyrus Fong 方日昇	+852 2894 6875	cyrus.fong@crowe.hk
HK IPO 香港上市審計	Mr Charles Chan 陳維端	+852 2894 6828	charles.chan@crowe.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@crowe.hk
International Liaison & SME Audit 國際聯繫及中小企審計	Mr Charbon Lo 廖卓邦	+852 2894 6658	international.liaison@crowe.hk
Tax (Hong Kong and International) 稅務 (香港及國際)	Mr Albert Cheung 張源長	+852 2894 6875	albert.cheung@crowe.hk
Tax (China and International) 稅務 (中國及國際)	Ms Mary Ho 何詠芳	+852 2894 6161	mary.wfho@crowe.hk
Transaction Advisory 企業諮詢	Mr C S Lam 林長成	+852 2894 6874	cs.lam@crowe.hk
Wealth Succession and Tax 財富承傳及稅務	Mr C Yuen 袁忠	+852 2894 6875	chung.yuen@crowe.hk

\* Some of the services are provided by related professional service companies or our affiliates.

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