



# Newsletter 公司通訊

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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經已出版，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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## I.T. Security Services for Information Privacy & Data Protection

According to a recent British newspaper report, the former US CIA worker Edward Snowden leaked the confidential documents which indicated that the Obama Administration empowered the National Security Agency to collect telephone records and internet activities of individuals and organizations/companies around the world through NSA programs for the so-called national security. The incident has shocked the world and triggered a controversial debate on privacy and security. More importantly, it has raised the awareness of security of government information, and data concerning its citizens as well as private companies/organizations.

Data is the property of a government, a person and a private company/organization. For example, we cannot afford to have our bank customers' data be easily accessed and collected without any consent. Data leakage will inevitably bring a disastrous damage to a company/organization in its reputation and business. Further, the BYOD (Bring-

Your-Own-Device) practices and cloud computing have also brought new challenges and risks to the companies/organizations. It is a complicated business and management issue rather than just a technology matter.

To safeguard the company's/organization's information and personal data, a proper cyber security protection plan, periodic review and assessment are required. Our I.T. security specialists can work with you to face this multi-dimensional problem and provide a win-win solution to both the organization and the workforce for mitigating risks of data leakage of a company. Our services in this area include the following:

### Risk Assessment and Testing

- Information and data security
- Security architecture review
- Application security
- Mobile devices vulnerabilities assessment

### Information Privacy and Data Protection

- Counter eavesdropping operation
- Application security risk management
- Policies and procedures review
- Mobile devices risk management

### Training

- Awareness training to senior executives and operating staff



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## Statutory Obligations on Hong Kong Listed Companies to Disclose “Inside” Information

With the enactment of the Securities and Futures (Amendment) Ordinance 2012 (the “Amendment Ordinance”) on 1 January 2013, it imposed a statutory obligation on Hong Kong listed companies to disclose price sensitive or “inside” information (“PSI”) by, among other provisions, adding Part XIVA (the “Inside Information Provisions”) to the Securities and Futures Ordinance (the “SFO”).

Prior to the enactment of the Amendment Ordinance, the PSI

disclosure requirement was set out under Chapter 13 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”). To align with the new statutory disclosure requirements provided in the SFO, the Listing Rules were amended to avoid duplication of its obligations and of the new regulation.

By adding the Inside Information Provisions (“IIP”) to the SFO, the Securities and Futures Commission of

Hong Kong (the “SFC”) is empowered to institute disclosure proceedings directly in the Market Misconduct Tribunal in case any breach of a disclosure requirement has or may have occurred. Alleged breaches will be subject to civil sanctions including a regulatory fine up to HK\$8 million on the listed company, each of its directors and/or its chief executive respectively.

*(Please refer to the “Insights” section of [www.crowehorwath.hk](http://www.crowehorwath.hk) for full text)*

## Speaking on HKTDC's Seminars to Introduce Hong Kong's Professional Services



Mr Charles Chan sharing his professional experience in assisting Chinese enterprises conducting outbound investment at a TDC event in Los Angeles.

Upon invitation from the Hong Kong Trade Development Council (HKTDC), our Chairman and CEO Mr Charles Chan delivered speeches at two seminars in North America, and was interviewed by the media to introduce the strengths of Hong Kong's professional services.

By joining HKTDC's "Hong Kong-Guangdong Joint Investment Mission", Mr Charles Chan travelled to New York to attend the "Think Asia, Think Hong Kong" (TATHK) campaign, a large Hong Kong's services promotion symposium held there on June 11. The delegation then flew to Toronto, where Mr Chan spoke at the seminar held during the Hong Kong-Guangdong Outbound Investment Business Matching Session on June 12. He gave an overview on the challenges and opportunities for Chinese investment into Canada. The seminar was well-attended by nearly 200 entrepreneurs and representatives from different organizations.

Continuing the delegation's trip to Los Angeles, Mr Chan gave a talk at the thematic seminar "The Gateway for Chinese Outbound Investments" held there on June 14. This seminar was one of the programmes held during the TATHK symposia organized by HKTDC.

TATHK was the largest-ever Hong Kong services promotion campaign organized by HKTDC. It showcased to the American companies the strengths of Hong Kong as a business platform and attracted over 3,000 American corporate leaders, professional service providers and government representatives. More than 900 business-matching meetings were arranged. In addition, some 500 distinguished guests attended the dinner held in New York. Chief Executive of the HKSAR Mr C Y Leung also led a delegation of more than 200 government officials and business leaders to participate in the TATHK. Mr C Y Leung, together with HKTDC Chairman Mr Jack

So, and the U.S. Under Secretary of Commerce for International Trade Mr Francisco J. Sánchez, jointly officiated at the opening session in New York.

Mr Chan's speeches got the media attention. After returning to Hong Kong, he was invited for interviews with several Guangdong TV programmes, including "Today's Concern" of Guangdong TV Station Pearl River Channel and News Channel, "News Front Line" of



Mr Charles Chan being interviewed by Ms Vivian Ma, presenter of "Today's Concern", Guangdong TV Station.



Mr Charles Chan (middle, front row) and our Director Ms Pammy Fung (3rd left, front row) with the presenters and production crews of the TV programmes.

Guangdong TV Station News Channel, and “Economy News” of Guangzhou TV Station Economy Channel. Mr Chan shared his views and experience in assisting mainland enterprises to raise capital and invest overseas. In addition,

the Programme “News Front Line” of Guangdong TV Station News Channel interviewed our Audit Director Ms Yvonne Sze talking about the challenges encountered by audit practitioners.

The TV programmes were broadcasted in late August to promote HKTDC’s trade fair “SmartHK” which was held in Guangzhou on 28 and 29 August 2013.

## Seminar on Customs and Foreign Exchange Issues for PRC Cross-Border Transactions



Mr Wilson Tam (right) at the Q&A session with Ms Hidy Chan (left) as the seminar's Chairperson in the capacity of SME Sub-committee's Co-Chairman of ACCA Hong Kong.

Crowe Horwath (HK) CPA Limited and the SME Sub-committee of ACCA Hong Kong jointly organized a seminar on “Tactfully Handling Customs and Foreign Exchange Issues for PRC Cross-Border Transactions” at Conrad Hong Kong Hotel on 30 July 2013. The seminar provided an opportunity to Hong Kong enterprises with investment in and operations with Mainland China to understand the latest development of China's relevant supply chain regulations, the relevant approaches of tactfully and properly handling customs and foreign exchange issues for PRC cross-border transactions with an aim at meeting their commercial goals and complying with

the relevant regulations.

The seminar was well-received with more than 130 attendees from ACCA members, senior management personnel including company directors, CFOs, financial controllers, finance managers, as well as other professionals (i.e. bank officers and lawyers). Executive Director of Crowe Horwath Tax Services (HK) Limited Mr Wilson Tam was the speaker. He gave a detailed presentation on a number of topics under the seminar's main theme. Our Principal, Practice Development Ms Hidy Chan chaired the seminar in the capacity of SME Sub-committee's Co-Chairman of ACCA Hong Kong.

The topics include:

- (1) Cross-border processing trade arrangements and related customs procedures in Mainland China;
- (2) Implications to the contractual parties under different processing trade models;
- (3) Recent development of foreign-exchange management reforms on product trade/servicing and their impacts on foreign investors;
- (4) Typical issues on customs and foreign exchange for PRC cross-border transactions including fund repatriation and the relevant management techniques;
- (5) Utilization of special zones and case studies;
- (6) Cross-border transfer of intellectual properties and case studies; and
- (7) Future development trends and planning strategies for Hong Kong enterprises investing in China.

## 100th Anniversary Dinner of The Society of Chinese Accountants & Auditors



Mr Charles Chan (2nd left) receiving the diamond sponsor souvenir from The SCAA.

As a professional accounting firm, we have been actively supporting the activities of various professional accounting bodies to facilitate exchange opportunities in the industry. As this year is the Centenary of The Society of Chinese Accountants & Auditors (SCAA), we sponsored the 100th Anniversary Dinner of The SCAA as one of the diamond sponsors.

The 100th Anniversary Dinner was held at the Hong Kong Convention and Exhibition Centre on 24 May 2013. Our Chairman and CEO Mr Charles Chan, with about 20 members including our Directors Ms Ivy Chua, Mr Albert Cheung, Ms Ester Ip, Mr Raymond Tsui, Mr Warren Leung, our managers and Executive Director of Crowe Horwath Tax Services (HK) Limited Mr Wilson Tam attended the dinner to celebrate the event. Ms Ivy Chua is also The SCAA's Past President and Committee Member, SCAA's 100th Anniversary Organising Committee Member and Gala Dinner

Organising Committee Member. Chief Executive of the HKSAR Mr C Y Leung and Deputy Director of the Liaison Office of The Central People's Government in the Hong Kong SAR Mr Wang Zhimin were invited as the officiating guests and Chief Executive Mr C Y Leung also delivered a speech at the occasion. The President of The SCAA

Mr Nelson Lam, together with some 60 guests and The SCAA's past presidents, council members and honorary advisors performed the cake-cutting and toasting ceremony on the stage. About 1,200 members, accounting professionals, principal officials from various departments of the PRC and Hong Kong governments participated in this remarkable event of the Society.



Mr Charles Chan (2nd right) posing for a photo with Chief Executive of the HKSAR Mr C Y Leung (14th right) and other attending representatives.

## Meet Our New International Liaison Director

Effective 31 October 2013, Ms Delores Teh will be retiring from her role as the International Liaison Officer for Crowe Horwath (HK). Delores wishes to be able to travel more regularly to visit with her family.

We are pleased to announce that Ms Mary Ho, Associate Director in the Tax Department will replace Delores and take up the additional role as International Liaison Director ("ILD") effective 1 November 2013. Some of you may have been acquainted with Mary as a result of working with her.

Mary is experienced in handling international enquires. She has been working with many network firms in cross-border assignments, including cross-border corporate tax planning, expatriate tax planning, offshore fund exemption planning, transfer pricing and tax due diligence. She has assisted a number of clients to set up establishments in China and design tax strategies for repatriation.

During the transitional period between now and end of October, Delores will work closely with Mary to transition her into the ILD role.



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## Co-organizing Seminar on "Mainland Enterprises Seeking Listing in Hong Kong"



Mr Rao Yong (left) and Mr Charles Chan (right) at the seminar.

To further enhance our professional standard, we co-organized with Crowe Horwath China CPAs the seminar "Mainland Enterprises Seeking Listing in Hong Kong", which was held in Shenzhen on 25 April 2013. About 60 professionals from the two firms

attended the seminar to exchange opinions and share experiences.

The Managing Partner of South China Region of Crowe Horwath China CPAs Mr Rao Yong served as the seminar moderator and spoke on the topic

"How to encourage enterprises to list in Hong Kong". Our Chairman and CEO Mr Charles Chan introduced from various perspectives the information about listing, including the listing requirements in Hong Kong, problems that mainland enterprises encountered when seeking listing in Hong Kong and the solutions, as well as cross-border tax issues. Besides, our Director Ms Ivy Chua introduced the collaboration plans between the two firms for assisting mainland enterprises to list in overseas markets.

The attendees found the seminar fruitful as it facilitated exchange and communication among the personnel of the firms. It also helped deepen their understanding on different markets and broaden their visions.

## Launch of Japan Desk

Our newly launched Japan Desk is to support Japanese enterprises planning to enter into the markets in Hong Kong, China and the world to establish their presence.

The mission of our Japan Desk is to support the growth of Japanese enterprises in Asia. Our professional accountant is well-versed in Japanese business culture and understands the needs of Japanese enterprises. The

Japan Desk of Crowe Horwath is staffed with Certified Public Accountants. To assist Japanese corporations which are looking to set up presence in Hong Kong, we provide a full range of services including audit and IPO, tax, due diligence, risk management and advisory, trust and estate planning, corporate restructuring and insolvency, company secretarial services, IT audit and consultancy, and China business services.



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## Ruihua Ranks Top 3 CPA Firm in China

Ruihua Certified Public Accountants, established with the merger of Crowe Horwath China CPAs and RSM China CPAs in April 2013, is a mega accounting firm. Ruihua's annual revenue has reached RMB2.86 billion and the firm has over 9,000 staff, 2,600 CPAs

and 320 partners.

According to the "2013 Top 100 CPA firms" published by the Chinese Institute of Certified Public Accountants in June 2013, Ruihua ranks top 3 among all accounting firms in the PRC, being

ahead of Ernst & Young and KPMG. Ruihua also ranks number 1 among local firms. It is the first time a local accounting firm is one of the top 4 in the list of "Top 100 CPA firms in China", breaking up the prolonged dominance of the international "Big Four" CPA firms.

## Concern for Fostering Young Generation

As a responsible and caring corporate citizen, we have been supporting the nurturing of young generation and assisting the accounting industry to train younger professionals. Recently we worked together with HKSCHK Kowloon City C&Y Integrated Service Centre for arranging a group of students to visit our company and to learn about the accounting industry.

The group of 14 secondary students from various schools visited our company on 31 July 2013. Our Senior Manager of Technical & Training Department Mr Edmund Li gave the students a briefing on our company's

organizational structure and training. Through the visit, the students got an initial understanding of operation of a CPA firm. They were also enthusiastic

to make enquiries about the career prospect and development of the accounting profession.



*Mr Edmund Li (1st right) with the visiting students.*

## 網絡安全服務加強私隱及資料保障



根據數月前一份英國報章的報導，美國中央情報局前僱員愛德華·斯諾登披露的機密文件指出奧巴馬政府授權國安局以國家安全為理由，透過其裝置在世界各地收集個人及機構/公司的電話通話紀錄和網上活動。此宗報導震驚全球，更觸發一輪私隱與安全的爭議。更重要的是事件引起公眾關注政府資料，以及市民和私人企業/機構等資料的保安問題。

資料是政府、個人及私人企業/機構的財

產。例如：銀行客戶的資料不可未經同意而可被輕易索取及搜集。資料外洩往往為企業/機構的聲譽和業務帶來災難性的影響。再者，企業容許員工在工作上使用自攜裝置（BYOD）及雲端運算，也令企業/機構面臨多重新挑戰和風險。這不僅是一件信息科技的事情，同時也是一項複雜的商業及企業管理問題。

一套適當的網絡保安系統及定期進行的評估和審查對保護企業/機構及個人的資料

是十分 important。我們的網絡系統安全專家可和您一起共同應付這方面的問題，提供對企業及員工雙贏的解決方案，以減低公司洩密的風險。我們這方面的服務包括：

### 風險評估和測試

- 資料和數據安全
- 系統安全結構審查
- 應用系統安全
- 流動系統裝置風險及漏洞評估

### 信息及數據安全和私隱保障

- 反竊聽運作
- 應用系統安全及風險管理
- 規章制度的審查
- 移動裝置風險管理

### 加強風險意識及認知的培訓

- 針對公司高層管理人員及營運人員提供相關培訓

查詢服務詳情，請聯絡本公司信息系統審計及諮詢服務董事葉慧敏女士：

（電話：+852 2894 6191 或  
電郵：[ester.ip@crowehorwath.hk](mailto:ester.ip@crowehorwath.hk)）。

## 上市公司披露內幕消息已列為法定責任

《2012年證券及期貨（修訂）條例》（「《修訂條例》」）已於2013年1月1日生效。《修訂條例》將其中包括香港上市公司披露股價敏感資料或「內幕消息」（「內幕消息」）列為法定責任。此項法定披露載列於《證券及期貨條例》（「《該條例》」）新增的第XIVA部份（「內幕消息條文」）。

在推行《修訂條例》之前，披露股價敏感資料是根據香港聯合交易所有限公司《上市規則》第十三章的規定進行（「《上市規則》」）。為配合《該條例》新法定披露機制，聯交所已修訂有關《上市規則》，

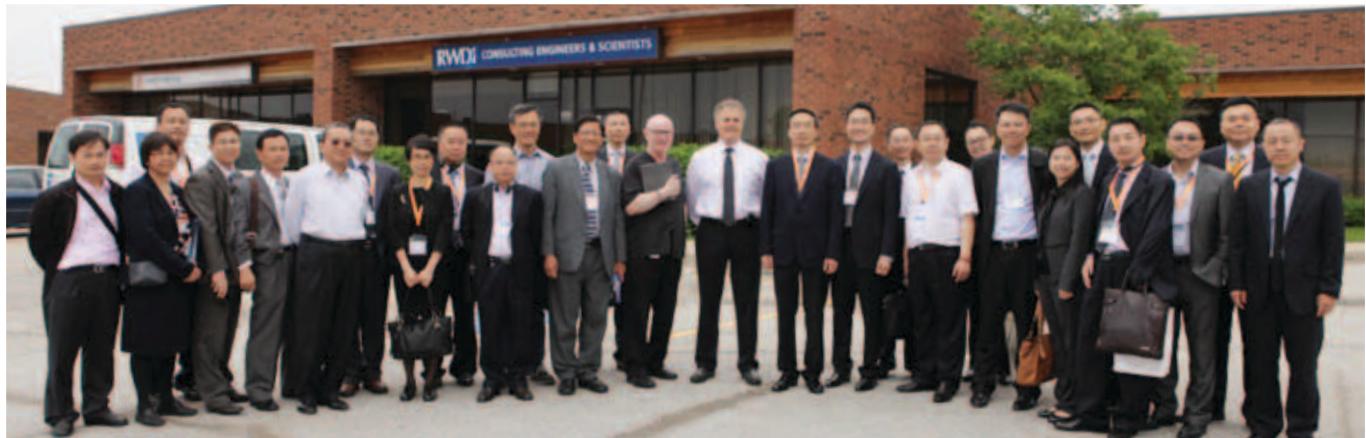
以避免與新法例出現重複責任。

《該條例》新增的「內幕消息條文」令證券及期貨事務監察委員會（「證監會」）可獲賦予權力，遇有已經或可能違反披露規定的事件時，可直接向市場失當行為審裁處（「審裁處」）提起研訊程序。任何違反披露內幕消息的規定須承擔民事責任，包括可向上市公司、每名上市公司董事及/或最高行政人員分別罰款最高八百萬港元。

（全文請瀏覽 [www.crowehorwath.hk](http://www.crowehorwath.hk) 之《通訊》欄目）



## 擔任貿發局論壇講者介紹香港專業服務優勢



陳維端主席隨「港粵聯合赴美、加投資合作考察團」考察北美當地企業。



陳維端主席在多倫多論壇發表演說，分享其協助內企進行境外融資的經驗。

本公司主席兼首席執行官陳維端先生應香港貿易發展局（貿發局）邀請，於北美舉行的兩個座談會擔任講者以及接受電視媒體訪問，介紹香港專業服務的優勢。

陳主席參加了貿發局的「港粵聯合赴美、加投資合作考察團」，抵達紐約出席該局於6月11日在當地舉行的「邁向亞洲 首選香港」大型推廣活動。考察團隨後飛抵多倫多，陳主席於6月12日為當地舉行之「港粵企業投資海外商貿配對」活動的講座環節擔任講者，講解中國企業投資加拿大的挑戰和機遇。講座獲近200名企業家及各機構代表參加，反應熱烈。

陳主席之後隨考察團前往洛杉磯，為貿發局6月14日舉行的大型商貿推廣活動「邁向亞洲 首選香港」分論壇「中國民企海外投資」擔任講者。

「邁向亞洲 首選香港」是貿發局在美國舉辦歷來最大型的活動，目的是向當地企業展示香港作為商業平台的獨特優勢，整個活動吸引逾3,000名美國企業領袖、專業服務公司及政府代表參與，舉行了900多場商貿配對會議，另外，在紐約論壇當晚舉行的晚宴，獲超過500多名政商界嘉賓出席。香港特別行政區行政長官梁振英先生亦率領200多名由官員及商界領袖組成的訪問團出席「邁向亞洲 首選香港」活動，並聯同貿發局主席蘇澤光先生和主管國際貿易的美國商務部副部長 Francisco J.

Sanchez，在紐約共同主持活動的開幕儀式。

陳主席此行的演說受到各界重視，回港後再次獲貿發局邀請，接受多個廣東電視節目訪問，就協助內地企業在海外融資及投資分享意見和經驗。採訪的節目包括廣東電視台珠江頻道和新聞頻道《今日關注》、廣東電視台新聞頻道《新聞最前線》，及廣州電視台經濟頻道《經濟新聞》。此外，廣東電視台新聞頻道《新聞最前線》亦訪問了審計部董事史楚珍女士有關從事審計行業的挑戰。

有關節目已於8月下旬播出，以配合貿發局於8月28至29日在廣州舉辦的香港商貿推廣活動「轉型升級·香港博覽」。



陳維端主席接受廣州電視台《經濟新聞》訪問。

## 對華跨境交易涉及海關及外匯管理問題之研討會



譚建國先生講解企業對華跨境交易涉及海關及外匯管理問題之處理技巧。

國富浩華（香港）會計師事務所有限公司與特許公認會計師公會（ACCA）香港分會轄下中小型企業委員會於2013年7月30日假香港港麗酒店聯合舉辦「企業對華跨境交易涉及海關及外匯管理問題之處理技

巧」研討會。研討會讓在中國內地有投資及對華有業務的本港企業有機會瞭解中國供應鏈相關法規的最新發展，恰當而又技巧地處理與華跨境交易海關相關和外匯管理問題的方法，以求達到其合理的商業目的及符合相關法規。

研討會反應熱烈，吸引超過130名ACCA會員、高級管理人員（包括公司董事、首席財務行政官、財務總監、財務經理），以及其他專業人士（銀行主管及律師）等參加。國富浩華稅務（香港）有限公司執行董事譚建國先生擔任研討會講者，並就研討會主題下多個不同領域的題目作出深入詳盡的講解。本公司專業拓展部總監陳美恩女士以特許公認會計師公會香港分會轄下中小型企業委員會主席身份主持研討會。

研討會的主要題目包括：

- (1) 對華跨境貨物加工貿易形式及海關流程；
- (2) 各種交易加工模式對交易各方之影響；
- (3) 中國貨物貿易與服務貿易外匯管理改革及對外商之影響；
- (4) 中港跨境交易常見海關和外匯問題，包括利潤/收費匯出及處理技巧；
- (5) 如何利用特殊貿易區域進行策劃及案例分析；
- (6) 無形資產跨境轉讓之優化策劃及案例分析；
- (7) 未來發展趨勢及港商對華貿易策劃要點

## 贊助香港華人會計師公會100周年晚會



蔡淑蓮女士（左七）以香港華人會計師公會前會長身份接受紀念品。

作為一間專業會計師事務所，我們一直積極參與及支持多個專業會計團體的活動，致力促進業界人士交流。適逢今年是香港華人會計師公會（華師）100周年，本公司贊助華師的百周年慶典晚會，為是次活動的鑽石贊助機構之一。

百周年慶典晚會於2013年5月24日假灣仔會議展覽中心隆重舉行，本公司主席兼首席執行官陳維端先生和董事蔡淑蓮女士、張源長先生、葉慧敏女士、徐漢文先生、梁振華先生、多位經理及國富浩華稅務（香港）有限公司執行董事譚建國先生等逾20人參與晚會，與同業濟濟一堂為華師

慶祝。蔡淑蓮女士為華師前會長及現任理事、百周年籌委會成員兼慶典晚會小組成員。晚會中，陳維端先生並接受華師致送予鑽石贊助機構的紀念品。

香港特別行政區行政長官梁振英先生及中央人民政府駐香港特別行政區聯絡辦公室副主任王志民先生擔任晚會的主禮嘉賓，行政長官梁振英先生並致辭祝賀。此外，華師會長林智遠先生聯同各嘉賓、前會長、理事及榮譽顧問等60人上台切蛋糕並祝酒，現場1,200位會員、同業與中、港多個政府部門主要官員聚首同慶，場面盛大。

## 新任國際聯繫董事

鄭鶯華女士將於2013年10月31日起退休，並辭任本公司之國際聯繫專員一職。鄭女士希望日後能更多探望和陪伴海外的家人。

我們欣然宣佈委任稅務部聯席董事何詠芳女士兼任國際聯繫董事一職，由2013年11月1日起生效，由於曾經與何女士合作處理客戶的稅務事宜的關係，部份網絡成員所人員對她亦不陌生。

何女士在稅務和國際聯絡事務方面經驗豐富，她一直與多間成員所合作進行跨境項目，包括跨境企業稅務、跨境個人稅務、免稅離岸基金策劃、轉讓定價及稅務盡職審查等，曾協助多個客戶在中國建立業務和制定稅務策略作為利潤匯回。

由即日起至10月底這段交接期間，鄭女士會與何詠芳共同處理公司之國際聯絡事務。

恭喜何詠芳女士成為新任國際聯繫董事！

## 國內企業前往香港上市研討會

為進一步提昇國富浩華團隊的專業水平，本公司聯同國內的國富浩華會計師事務所於2013年4月25日在深圳舉行「國內企業前往香港上市研討會」，讓兩所的專業人員互相交流意見及分享經驗，共有約60名人員出席研討會。

國富浩華會計師事務所華南區域管理合夥人饒永先生擔任研討會的主持人，並就「如何推動企業在香港上市」發表意見。本公司主席兼首席執行官陳維端先生也以多角度介紹香港上市的情況，包括赴香港上市的要求、民營企業在香港上市過程中遇到的問題及解決方法，以及跨境稅務問

題；此外，本公司董事蔡淑蓮女士又介紹兩所就協助國內企業在境外上市的合作方法和方案。

出席者均認為研討會能促進兩所人員交流和溝通，加深同事對中、港市場的了解，開闊視野。

## 新設日本業務部

為協助日本企業進軍香港、中國及國際市場，本公司增設了日本業務部，由操流利日語的資深專業會計師主責，與全球多個成員所的日本業務部均保持緊密的溝通合作，為客戶提供全面服務。

日本業務部專為不斷在亞洲拓展的日本企

業提供支援，其專業會計師深諳日本商業文化，了解日本企業的需要，並駐有公認會計師，協助有意在香港開展業務的日本企業。本部可提供一系列全面的專業服務，包括審計及上市、稅務、盡職審查、風險管理及諮詢、信託及財富保障策劃、企業重組及清盤、公司秘書服務、信息系

統審計及諮詢和中國業務諮詢。

如有任何查詢，請聯絡本公司專業拓展總監及日本業務部主管陳美恩女士（電話：[+852 2894 6693](tel:+85228946693) 或電郵：[hidy.chan@crowehorwath.hk](mailto:hidy.chan@crowehorwath.hk)）

## 瑞華晉身全國排名第三會計師事務所

瑞華會計師事務所（特殊普通合夥）是由國富浩華會計師事務所（即國富浩華中國）與國內中瑞岳華會計師事務所於2013年4月合併組成。合併後，瑞華的年度業務收入為28.6億元人民幣，擁有超過9,000名員工、2,600名註冊會計師及320名合夥

人，是一家專業化、規模化、國際化的大型會計師事務所。

根據中國註冊會計師協會2013年6月發佈的《2013年會計師事務所綜合評價前百家信息》，瑞華會計師事務所是全國排名第

三的會計師事務所，綜合排名已超越安永華明及畢馬威華振會計師事務所，瑞華並且於本土所中排名第一。這是會計師事務所綜合評價前百家信息發佈以來，中國本土會計師事務所首次躋身前四強，打破國際「四大」會計師事務所的壟斷局面。

## 關注培育年青一代



李樹德先生（前排左一）與到訪學生合照。

本公司一向關注培育人才，經常支持和參與青少年教育活動，並且協助會計行業培訓年青人才。最近我們為香港聖公會九龍城青少年綜合服務中心安排學生參觀本公司，讓他們認識會計專業。

十四名來自不同學校的中學生於2013年7月31日到本公司參觀，專業技術諮詢及培訓部高級經理李樹德先生向他們講解本公司的組織架構和培訓等，參加的學生藉此了解一間註冊會計師事務所的運作，他們又十分踴躍發問有關會計專業的前途發展及行業前景等。

For more information,  
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## About Crowe Horwath International 國富浩華國際簡介

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Information can be obtained at: [www.crowehorwath.net](http://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](http://www.crowehorwath.net)

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