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| ab   |  | | --- | |  | | memo-pad  **M A Group** - Management and Accounting Professional |
|  | Annex B (Information and Documents required for Accounting Service) |
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|  | |  |  |  | | --- | --- | --- | | Items | Description | Remarks | | Company Name in English | [English company name] |  | | Company Name in Chinese | [Chinese company name] |  | | Jurisdiction | [Jurisdiction] |  | | Certificate of Incorporation no. | [Certificate of Incorporation no,] | For existing company | | Business Registration Certificate | [Business Registration Certificate] | For existing company | | Date of Incorporation | [Date of Incorporation] | For existing company | | Nature of Business | [Nature of Business] | Not more than 35 words | |

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| --- | --- | --- |
|  | Required 1st accounting service | Please complete Part A |
|  | Changed of accounting service provider | Please complete Part B |

Part A

Required 1st accounting service

In general, the Inland Revenue Department will issue the 1st Profits Tax Return on/before the 18th month since incorporation. The Company is requested to complete and submit the 1st profits tax return with audit reports, tax computation within 3 months against the issue date of the 1st profits tax return.

However, the deadline for submission of 1st profits tax return together with audit report will vary from choosing the different fiscal year end by each different company.

Hereunder is the proposed deadline for Inland Revenue Department (IRD) and our internal deadline

|  |  |  |
| --- | --- | --- |
| Fiscal year ended | IRD Deadline for submission of profits tax return | Our Deadline for accounting and audit works |
| 30th June, 30th Sep | Next 4th May | On/before 31st December of the same year |
| 31st Dec | Next 15th August | On/before 31st March of the following year |
| 31st Mar | Coming 15th November | On/before 30th June of the same year |

Please complete the form

|  |  |  |
| --- | --- | --- |
|  | If the company is incorporated within 18 months  Please advise:  the Date of Incorporation:  [Date of Incorporation] | We will provide the accounting service for the period from Date of Incorporation to 31 March or  to 30 June or  to 30 September or  to 31 December    We will advise you the appropriated date of fiscal year end |
|  | If the company is incorporated more than 18 months  Please advise:  The Date of 1st business transaction  [Date of 1st business transaction] | We will provide the accounting service for the period from the date of 1st business transaction  to 31 March or  to 30 June or  to 30 September or  to 31 December  We will advise you the appropriated date of fiscal year end |
|  | Any outstanding profits tax return to be completed and filed? | Yes or  No  If choose yes, then please advise:   1. For which fiscal year end? [Date of fiscal year end] 2. Date of Issue: [Date of issue] 3. Deadline: [Date of deadline] |

Documents required for 1st accounting service of the specific fiscal year end

1. Bank statements
2. Bank debit / credit advice
3. Incoming invoices (invoices from your suppliers, service provider)
4. Outgoing invoices (invoices to your buyer or your service clients)
5. Payment & Receipt voucher

Remarks:

Please provide the breakdown of each payment and receipt in connection with bank debit / credit advice and reconcile with bank statements

Our accounting service fee:-

In general, the accounting fee is based on the time consumption and the complexity of the case, the availability of getting all the required documents and information. We will quote the accounting service fee when we receive more information from our client.

Part B

Changed of accounting service provider

Please provide the following information:

|  |  |  |
| --- | --- | --- |
| item | Description | Please advise |
| 1 | Name of previous accounting firm / audit firm | [Name of your previous accounting firm/ audit firm]  You need not provide if accounting services is provided by your own staff |
| 2 | Date of fiscal year end | [Date of fiscal year end] |
| 3 | Any outstanding profits tax return to be completed and filed? | Yes or  No  If choose yes, then please advise:   1. For which fiscal year end? [Date of fiscal year end]   2. Date of Issue: [Date of issue]   1. Deadline: [Date of deadline] |

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Documents required for changing the accounting service provider

1. The latest Trial Balance, Balance Sheet, Income Statements. Those closing balance must conform to the figures of the latest audit reports.
2. The breakdown of each accounts receivable, accounts payable, accrual, prepayment, sales deposit, purchase deposit, rental deposit etc.
3. The latest audit report, the tax computation, supporting schedule for tax computation

Plus: accounting service of the specific fiscal year end

1. Bank statements
2. Bank debit / credit advice
3. Incoming invoices (invoices from your suppliers, service provider)
4. Outgoing invoices (invoices to your buyer or your service clients)
5. Payment & Receipt voucher

Our accounting service fee:-

In general, the accounting fee is based on the time consumption and the complexity of the case, the availability of getting all the required documents and information. We will quote the accounting service fee when we receive more information from our client.