



Metopro Associates Limited

Management and Accounting Professional

Member of MA Group

Web: www.magroup.com.hk
Email: enquiry@magroup.com.hk
Telephone: +852 2341 0168

Date: 1 August 2022 ***Hand Book***

Hand Book

For MA Group Clients

Introduction

This hand book provides the comprehensive information for running a limited company in Hong Kong. It does not only include the practical ways in the preparation of Accounting works, Statutory Audit, Submission of Profits Tax Return but it also includes the basic information of annual statutory requirement of a limited company, our company policies in term of provision of professional services etc.

Remarks:

This hand book only provides the basic information up to the issuance date . The statutory legal requirement may vary from time to time. Those information are just a general outline for reference and cannot be relied upon as legal advice.

Contents

- 1. Documents and Information for Accounting***
- 2. Work flow of accounting and audit***
- 3. Deadline of Submission of Profits Tax Return***
- 4. Annual Services Fee, Accounting Fee, Audit Fee, Submission of Profits Tax Return. Employer's Return, Annual Return, Corporate Services Fee, Trade Service, Government Fee***
- 5. Lost of Contact and Termination of Services***
- 6. Bank Monthly Service Fee and Fee for Bank Overdraft***
- 7. HSBC Debit Card***
- 8. Taxation, Common Reporting Standard (CRS), Tax Residence, TIN and Offshoe Claim***
- 9. Company Deregistration***
- 10. Bank Authorized Signature***
- 11. Courier Services and Scanned Services***
- 12. Significant Controllers Registers (SCR)***
- 13. Annual Statutory Requirement***
- 14. Licensed Company Secretary and Due Diligence***

1. Documents and Information for Accounting

We always request our clients to keep the following documents properly. It will not only save a lot of time for accounting and audit works but also reflect an accurate financial statement of the Company. In general, we advise our clients to keep the following documents properly.

1	Bank Statements	<p>Without the special arrangement, the bank will send the Electronic Bank Statements (eStatement) to account holders by email directly. The bank only keep the eStatement for the latest 12 months. So our clients are always reminded to keep all the bank statements in an electronic folder or print out the hard copies and keep those bank statements in a plastic folder or in a box file.</p> <p><u>Important Notice</u></p> <p>If the account holders lost or misplaced the said bank statements, the account holders are requested to apply the re-printed bank statements from the bank. The bank will charge the handling fee of each bank statement. For example, if there are 3 monthly bank statements are missing, then the bank will charge the fees for 3 months. Furthermore, the length of re-printed bank statements may require at least ONE to TWO months or even longer period. So our clients are always reminded to keep all the bank statements safely and properly.</p>
2	Bank Debit and Credit Advice	<p>Please print out all the debit advices when you make the payment via internet. The bank will not issue any payment record when the payment is made by internet banking. Our clients are also reminded to attach the supporting documents for any debit or credit advice, such as the invoice copies to customers and invoice or Purchase Order copies from suppliers. A simple description on bank debit or credit advice is useful for future checking.</p> <p><u>Important Notice</u></p> <p>If the account holders lost or misplaced the said bank debit and credit advice, the account holders are requested to apply the re-printed bank debit and credit advice from the bank. The bank will charge the handling fee of each bank debit and credit advice. For example, if there are 3 bank debit (or credit) advices are missing, then the bank will charge the fees of each bank debit (or credit) advice. Furthermore, the length of re-printed bank debit or credit advice may require at least ONE to TWO months or even longer period. So our clients are always reminded to keep all the bank debit and credit advices safely and properly.</p>
3	Incoming Invoice log (invoices from suppliers or service providers)	<p>Please keep all the incoming invoices, purchase orders (either original or copy) in a plastic folder. It is most helpful if those incoming invoices are recorded in an excel file and attached with the hard copies. In connection with bank debit advice, we are able to identify the breakdown in the accounts payable.</p> <p>Supplier invoice MUST clearly indicate the full name of the supplier, address, telephone no., email etc. Otherwise, the auditor / tax accessor will not regard as valid Supplier Invoice</p>
4	Outgoing invoice log (invoices to customers)	<p>Please keep all the outgoing invoices, Sale Confirmation (either original or copy) in a plastic folder. It is most helpful if those outgoing invoices are recorded in an excel file and attached with the hard copies. In connection with bank credit advice, we are able to identify the breakdown in the accounts receivable.</p> <p>Sale invoice MUST clearly indicate the full name of the buyer, address, telephone no., email etc. Otherwise, the auditor / tax accessor will not regard as valid Buyer Invoice</p>

5	Break down of each payment and receipt in connection with bank debit / credit advices and reconcile with bank statement	<p>The clients are requested to provide the break down of each payment and receipt. According to our experience and the practice of our clients, the payment made by our clients to their suppliers would involve several invoices (say settlement of invoice A, B and C by one payment). Some invoices are even partial payment, say 30% deposit of invoice A, 50% of invoice B and/or 70% balance payment of Invoice C.</p> <p>So as the payment from the buyers to our clients, the payment would involve several invoices (say settlement of invoice X, Y and Z by one payment). Some invoices are even partial payment, say 30% deposit of invoice X, 50% of invoice Y and/or 70% balance payment of invoice Z.</p> <p><u>Important Notice</u></p> <p>It is the solely responsibility of our clients to provide the break down of each payment or receipt. Without the break down made by our clients, our accounting staffs are not able to identify the payment made to suppliers and/or payment made by buyers. Consequently, we cannot complete the final accounts and meet the deadline for submission of profits tax return and/or audit reports to the Inland Revenue Department on time.</p>									
6	Payment and Receipt vouchers	<p>If the payment or receipt are transacted other than bank transactions and those payment or receipt are paid or received by the director of the Company, then please keep those vouchers in a separate file. Such expenses (related to business purpose) may include the hotel bill, air ticket, telephone bill, traveling, entertainment etc.</p>									
7	Exchange Rate	<p>Unless the special request from our clients, all the financial statements are expressed in Hong Kong Dollars currency. We will follow the exchange rate of major foreign currencies for profits tax purposes issued by the Inland Revenue Department.</p>									
8	Remuneration Paid to Persons Other Than Employees	<p>If the company makes the payment of the following services to Persons Other Than Employees, the company is obliged to provide the particulars of each payee and the breakdown of each payment. Those payment would be disclosed in the tax computation during the course of audit. The payee may subject to income tax of Hong Kong or tax incurred in their own jurisdiction under the mechanism of Common Reporting Standard (CRS).</p> <table border="1" data-bbox="511 1430 1490 1602"> <tr> <td data-bbox="511 1430 748 1482">1. Consulting Fee</td> <td data-bbox="748 1430 1166 1482">2. Management Fee</td> <td data-bbox="1166 1430 1490 1482">3. Marketing and Promotion Fee</td> </tr> <tr> <td data-bbox="511 1482 748 1535">4. Contractor Fee</td> <td data-bbox="748 1482 1166 1535">5. Agent Fee</td> <td data-bbox="1166 1482 1490 1535">6. Freelance</td> </tr> <tr> <td data-bbox="511 1535 748 1602">7. Commission</td> <td data-bbox="748 1535 1166 1602">8. Others who are not the employees of the Company</td> <td data-bbox="1166 1535 1490 1602"></td> </tr> </table> <p>Remarks: the particulars of each payee including but not limited to (a) Full Name of the payee (b) the passport or HKID of each payee (c) the correspondence address of each payee etc.</p>	1. Consulting Fee	2. Management Fee	3. Marketing and Promotion Fee	4. Contractor Fee	5. Agent Fee	6. Freelance	7. Commission	8. Others who are not the employees of the Company	
1. Consulting Fee	2. Management Fee	3. Marketing and Promotion Fee									
4. Contractor Fee	5. Agent Fee	6. Freelance									
7. Commission	8. Others who are not the employees of the Company										
9	Non-Disclosure Agreement (NDA)	<p>We understand some clients may sign Non-Disclosure Agreements with her customers in order to protect the identity of her customers and the terms of the agreement. We respect our clients and the agreement she signed with the related customers. However if the agreement is contradict with the Inland Revenue Ordinance and/or other Ordinances of Hong Kong, we reserve the rights to request our clients to disclose the said agreement in compliance with the Anti- Money Laundering and Counter-Terrorist Financial Ordinance (Chapter 615) and prevent of tax evasion (if any). Please note that the jurisdiction of the Hong Kong company is governed by the laws of Hong Kong.</p>									

2. Work flow of accounting and audit

1	Preparation Stage - accounting	We will collect all the documents (please refer the documents and information for accounting) and/or information from our clients. We will analyze all the data and post all the transactions into appropriate accounts.
2	Operation Stage – accounting and audit	During the course of accounting or audit (in a later stage), we may request our clients to provide more information and/or supporting documents. It may involve a lot of time for documents flow and clarification. We are not able to complete the final accounts if our clients do not provide all the information and/or documents that we required.
3	Final Stage - audit	Upon completion of final accounts, we will send the draft accounts to our clients by email for approval. It is a very important procedure, we want to ensure if all the financial information are properly recorded in the accounts and confirmed by our clients. Once we have got the proper approval from clients, then we will send the final accounts to our audit division for audit.
4	Signing the Audit Report	When the audit reports are issued, then we will send the audit reports together with profits tax return (if any), tax computation, other statutory documents to our clients for signing. Our clients are requested to sign back ALL the ORIGINAL documents to us by courier. In order to protect the interest of our clients, we always request our clients to confirm the latest address and telephone no. so that we can send those documents to the right place and right person.
5	Deadline for submission of profits tax return and audit reports	Our clients are always reminded to provide all the required information and/or documents for accounting and audit purpose on time. If we do not receive all the information and/or documents, we cannot complete the works of accounting and audit, then we cannot submit the profits tax return to the Inland Revenue Department before the deadline. Subsequently, our clients may be subject to penalty for late submission of profits tax return and audit reports. The Company may finally be prosecuted by Court if there is no response from clients despite of several reminders by the Inland Revenue Department. Important Notice: In general, we need at least 2.5 months for accounting works and 1.5 month for audit works subject to our clients can provide all the required information and/or documents for accounting and audit purpose. Therefore we need <u>at least 4 months working time before the deadline of submission of audit report and profits tax return.</u>
6	Essential Documents	If the clients cannot provide the following documents, our audit division may not issue the audit reports or qualify the related items when we express the opinion in the auditor's report. <ul style="list-style-type: none"> ● Bank Confirmation issued by the banks ● The supporting documents showing the break down and/or opening balance.(if the accounts are conducted by previous accountant or by clients.) of each ledger. ● The supporting documents for accounts receivable or accounts payable ● The supporting documents for sale, purchase, payment, receipt etc. ● The Employer's Return (if any) ● The MPF statement (if any)

3. Deadline of Submission of Profits Tax Return

Profits Tax Return and Audit Report

1	1 st Profits Tax Return	In general, the Inland Revenue Department will issue the 1 st Profits Tax Return on/before the 18 th month since incorporation. The Company is requested to complete and submit the 1 st profits tax return with audit reports, tax computation within 3 months against the issue date of the 1 st profits tax return. Please note that the Company is required to conduct statutory audit no matter the Company is running on shore business or offshore business. <i>The Company is still required to complete and submit the Profits Tax Return with NIL figure even though the Company has not yet commenced on business.</i> The Inland Revenue Department will determine if the Company is subject to tax or not.												
2	2 nd profits tax return and thereafter	<p>The Inland Revenue Department (IRD) will issue the 2nd and thereafter the profits tax return on 1 April of every year. And the deadline for submission profits tax return will depend on the fiscal year ended of our clients. For example:</p> <table border="1" data-bbox="553 940 1409 1283"> <thead> <tr> <th data-bbox="553 940 784 1014">Fiscal year ended</th> <th data-bbox="784 940 1070 1014">IRD Deadline for submission of profits tax return</th> <th data-bbox="1070 940 1409 1014">Our Deadline for accounting and audit works</th> </tr> </thead> <tbody> <tr> <td data-bbox="553 1014 784 1104">30th June, 30th Sep (N code)</td> <td data-bbox="784 1014 1070 1104">Next 4th May</td> <td data-bbox="1070 1014 1409 1104">On/before 31st December of the same year</td> </tr> <tr> <td data-bbox="553 1104 784 1194">31st Dec (D code)</td> <td data-bbox="784 1104 1070 1194">Next 15th August</td> <td data-bbox="1070 1104 1409 1194">On/before 31st March of the following year</td> </tr> <tr> <td data-bbox="553 1194 784 1283">31st Mar (M Code)</td> <td data-bbox="784 1194 1070 1283">Coming 15th November</td> <td data-bbox="1070 1194 1409 1283">On/before 30th June of the same year</td> </tr> </tbody> </table>	Fiscal year ended	IRD Deadline for submission of profits tax return	Our Deadline for accounting and audit works	30 th June, 30 th Sep (N code)	Next 4 th May	On/before 31 st December of the same year	31 st Dec (D code)	Next 15 th August	On/before 31 st March of the following year	31 st Mar (M Code)	Coming 15 th November	On/before 30 th June of the same year
Fiscal year ended	IRD Deadline for submission of profits tax return	Our Deadline for accounting and audit works												
30 th June, 30 th Sep (N code)	Next 4 th May	On/before 31 st December of the same year												
31 st Dec (D code)	Next 15 th August	On/before 31 st March of the following year												
31 st Mar (M Code)	Coming 15 th November	On/before 30 th June of the same year												

It is the practice of the Inland Revenue Department not to call for the annual submission of Profits Tax Returns by Companies in circumstances where:-

- The Company has not yet commenced business since incorporation. (after the submission of 1st profits tax return with NIL figure)
- The Company is running loss

However, the Inland Revenue Department will review the Company's position and may issue a Profits Tax Return at any time she may think fit.

So our client is strongly requested to prepare the accounting and audit report **ANNUALLY**.

3	Advantage of annual accounting and audit	<ul style="list-style-type: none"> • Ensure our clients can submit the profits tax return and audit report on time if the accounting and audit reports are properly drawn every year. • Ensure all the data (vouchers) are properly sorted out • Ensure all the balance of accounts are properly brought forward and carried forward. For example, if the Company is running loss on 2000/2001, the Inland Revenue Department will not issue the profits tax return for 2001/2002. However, the Inland Revenue Department may issue the profits tax return for 2005/2006. Then the Company MUST conduct the accounting and audit (if there are any business transactions) for 2001/2002, 2002/2003, 2003/2004 and 2004/2005. In this respect, we definitely require a longer time and additional effort to figure out the opening balance and closing balance for all the fiscal year ended. • In fact, the accounting and audit fees are charged for each fiscal year ended, There is no advantage to conduct the accounting and audit works for 3 or more fiscal years ended in ONE time. Furthermore, the accounting and audit fee are based on the latest yearly rate in order to reflect the latest fee structure to compensate the yearly inflation rate on office rent, staff salaries and other cost.
4	Penalty and legal action against the company if the company does not furnish the profits tax return together with audit report	<p>The Inland Revenue Department (IRD) reserves the following rights against the company if the company does not furnish the profits tax return together with audit reports on/before the specific date.</p> <ol style="list-style-type: none"> a) Estimated Assessment of profits tax based on last year audit report and last year tax computation. The company is required to pay the tax on/before the specific date. The tax is not refundable even though the actual tax is overstated by the IRD. The company can lodge the objection provided that the company can furnish the profits tax return together with the audit report within ONE month against the date of estimated assessment of profits tax notice. b) Reminder and penalty notice c) Summon d) Detained tax payer leaving Hong Kong <p>Remarks: No matter what actions (a) to (d) it may take by the IRD, the company is still required to submit the profits tax return within the specific date</p>

4. Annual Services Fee, Accounting Fee, Audit Fee, Submission of Profits Tax Return, Employer's Return, Annual Return, Corporate Services Fee, Trade Service, Government Fee

1	Annual Service Fee	<p>Our annual service fees include the following items:</p> <ul style="list-style-type: none"> • Provision of Company Secretary • Provision of Virtual Office (package B and C) • Provision of Registered Office • Provision of Designated Representative for keeping the Significant Controllers Registers (SCR) with effect from 1st March 2018. <p>We reserve the right to review and adjust the next coming annual service fee in Order to compensate for the yearly inflation rate on office rent, staff salaries and other cost.</p>
2	Accounting and Audit Fee	The accounting and audit fee will depend on the time consumption and the complexity of the case. The fees are charged for each fiscal year ended (if any).
4	Submission of Profits Tax Return	The fee has been already included in the audit fee. But it excludes the service of off-shore claim (if any).
5	Submission of Employer's Return	The fee will be charged annually (if any).
6	Corporate Service Fee	<p>It may include:</p> <ul style="list-style-type: none"> • Change of Company Name • Share Transfer • Increase in Share Capital • Return and Allotment of Share • Company Deregistration • Notarization and Apostil • Trade Mark Registration • Others <p>All the fees will be quoted upon request</p>

6	Corporate Service Fee	<p>It may include:</p> <ul style="list-style-type: none"> • Change of Company Name • Share Transfer • Increase in Share Capital • Return and Allotment of Share • Company Deregistration • Notarization and Apostil • Trade Mark Registration • Others <p>All the fees will be quoted upon request</p>
7	Trade Service Fee	<ul style="list-style-type: none"> • LC submission • CO application • Change of Bill of Lading • <p>The fees are based on fee structure table of Trade Service. The fees are subject to change without prior notification.</p>
8	Government Fee	<p>All the government fees are charged at cost and subject to change (by Government) without prior notice.</p> <p>All the government fees include Business Registration Certificate, Filing fee of annual return, profits tax demand notes must be paid on/before the due date. Penalty will be imposed on late renewal of Business Registration Certificate, payment of annual return, payment of profits tax etc. We will revise the debit note for the additional penalty made by the Government if the payment are made after the specific payment due date.</p> <p>Remarks:</p> <p>Besides the penalty for late renewal of Business Registration Certificate and late submission of Annual Return. The Inland Revenue Department and Companies Registry may take legal action against late renewal of Business Registration Certificate and late submission of Annual Return.</p>

5. Lost of Contact and Termination of Services

1	Lost of Contact	<p>The clients are responsible to notify us (Metopro Associates Limited) if there are any changes of contact details, such as the latest email address, residential address, telephone no., fax no. We need the up-date information in order to provide the said annual service.</p>
2	Termination of Service	<p>We (Metopro Associates Limited) will terminate the annual services under the following circumstances:</p> <ul style="list-style-type: none">• Lost of contact based on our previous contact provided by clients• Not yet paid our annual services on time• Not yet paid the government fee on time• Not yet paid the profits tax demand note• Not yet paid the penalty to Government• Not yet renewed the Business Registration Certificate• Not yet filed any profits tax return, annual return and/or other statutory documents at Companies Registry and the Inland Revenue Department in comply with legal requirement <p>We are forced to take the following actions if we do not hear any feedback or response from our clients despite our several reminders by email, telephone etc. under our existing contact record.</p> <ul style="list-style-type: none">• Resign as the post of Company Secretary of the Company• Ceased to provide a registered office• Inform the bank that we do not provide the correspondence address of the Company <p>Important Notice</p> <p>The Companies Registry may strike off the Company if the Company cannot provide a registered office, the post of a Company Secretary, filing the annual return and holding a valid (up-dated) business registration certificate. The bank may close the company bank account as well.</p> <p>It is illegal to maintain a company without holding a valid business registration certificate.</p>

6. Bank Monthly Service Fee and Fee for Bank Overdraft

It would mainly apply to the account holders of HSBC, the other banks may have their own fees and regulations. All the term and conditions of HSBC may amend from time to time. For details, please refer to the latest announcement made by HSBC or any banks you maintained.

1	Monthly Service Fee	<p>If the average total relationship balance is below the level required by the bank, the bank will charge the monthly service fee. Since the monthly service fee and the required average total relationship balance may vary from time to time, our client is advised to check the tariff periodically.</p> <p>Hereunder is the web site of HSBC Www.hsbc.com.hk</p>
2	Bank Overdraft Fee	<p>the monthly service fee will be debited from the Hong Kong Dollars Saving Account. So our clients are reminded to keep sufficient fund in the Hong Kong Dollars Saving Account for bank monthly service fee (if any). If the said bank account balance cannot cover the monthly service fee, then the Bank will regard the outstanding balance fee as bank overdraft. The additional fee (overdraft interest) will be imposed.</p> <p>Always bear in mind that the bank will regard as bank overdraft if the bank balance of Hong Kong Dollars Saving Account cannot cover the monthly service fee even though our client may maintain US\$1,000,000 or Euro1,000,000 or GBP1,000,000 in the other foreign currencies accounts. So our clients are advised to transfer some fund from foreign currency account to Hong Kong Dollars Saving account in order to pay the monthly service fee (if any).</p> <p>Important Notices:</p> <p>The bank reserves the right to close the bank account if there are no responses from client to cover the monthly service fee despite of several reminders by emails or letters.</p> <p>After the closure of bank account, the clients are requested to re-submit all the latest supporting documents (if our clients wish to open the bank account again) in person for a new bank account opening. It is a brand new account number and subject to approval by the senior management of the bank.</p>
3	Total Relationship Balance (consolidated balance)	<p>The total relationship balance is calculated based on all the currency accounts maintained by the same company account. (please see the tariff issued by HSBC) If the total relationship balance is over the requested level, there is no monthly service fee even though the Hong Kong Dollars Saving Account is Zero balance.</p>

7. HSBC Debit Card

1	Debit Card	<p>If our client withdraw cash in any Automatic Teller Machine (ATM) outside Hong Kong. All the cash will be debited from the Hong Kong Dollars Saving Account. So our clients are advised to keep sufficient fund in the Hong Kong Dollars Saving Account for cash withdraw (if any). Otherwise, the ATM will not accept the cash withdraw even though our client may maintain a lot of fund in other currency accounts.</p>
---	------------	---

8. Taxation, Common Reporting Standard (CRS), Tax Residence, TIN and Offshore Claim

1	Taxation	<p>Hong Kong adopts a territorial source principle of taxation. Only profits which have a source in Hong Kong are taxable here. The existing profits tax rate is 16.5% on net profit.</p> <p>With effect from 2018/2019 (after 1 April 2018) Under the two-tiered profits tax rates regime, the profits tax rate for the first \$2 million of assessable profits will be lowered to 8.25% (half of the rate specified in Schedule 8 to the Inland Revenue Ordinance (IRO)) for corporations and 7.5% (half of the standard rate) for unincorporated businesses (mostly partnerships and sole proprietorships). Assessable profits above \$2 million will continue to be subject to the rate of 16.5% for corporations and standard rate of 15% for unincorporated businesses.</p> <p>All entities with profits chargeable to Profits Tax in Hong Kong would qualify for the two-tiered profits tax rates, except those with a connected entity which is nominated to be chargeable at the two-tiered rates</p> <p>If, at the end of the basis period of the entity for the relevant year of assessment, the entity has one or more connected entities, the two-tiered profits tax rates would only apply to the one which is nominated to be chargeable at the two-tiered rates. The others would not qualify for the two-tiered profits tax rates. Further, if a corporation has made an election under section 14B(2)(a) (qualifying professional reinsurance business and authorized captive insurance business), section 14D(5)(b) (qualifying corporate treasury centre), section 14H(4)(b) (qualifying aircraft lessor) or section 14J(5)(b) (qualifying aircraft leasing manager), the corporation would not qualify for the two-tiered rates.</p>
2	Common Reporting Standard (CRS)	<p>From 1 January 2017, to help protect the integrity of tax systems, governments around the world are introducing a new information gathering and reporting requirement for financial institutions. This is known as the Common Reporting Standard (the "CRS").</p> <p>Under the CRS, the banks and/or all financial institutions require the account holders to disclose the location of tax resident. If the account holder is a tax resident outside the jurisdiction where the account holder is held, the banks and/or financial institutions may need to give the national tax authority this information, along with information relating to the account holder. That may then be shared between different jurisdictions' tax authorities. Therefore the account holder is required to disclose the Jurisdiction of Residence and Taxpayer Identification Number (TIN) to the banks and/or financial institutions.</p>
3	Tax Residence and TIN	<p>Tax residence is determined under the domestic laws of each jurisdiction. The jurisdiction-specific information the TINs is split into a section for individuals and a section for entities.. The definition of Tax Residence and format of TIN would be accessed under the following web site.</p> <p>www.oecd.org/tax/automatic-exchange/</p>
4	Offshore Claim	<p>The Profits Tax is only charged on profits which arise in or are derived from Hong Kong. If not, the company may have chance to claim offshore business. Of course, the Company is requested to provide a lot of information and documents to prove that all the business are conducted outside Hong Kong. For details, we will provide more information upon request.</p> <p>We can still possible to assist our overseas clients to claim offshore business if the clients can provide all the documents and/or information that we required. Please be reminded and advised that even though the Company may not require to pay Hong Kong profits tax but we do not assure if the clients are subject to pay the local profits tax where they declare the tax resident. Please note and pay attention.</p>

9. Company Deregistration

1	Reasons	<ul style="list-style-type: none"> • The company has not yet commenced the business since incorporation and the shareholders have no interest to run the Company. • There are no business transactions since last audit and the shareholders have no interest to run the Company
2	Preliminary Works	<ul style="list-style-type: none"> • Resolution in writing of shareholders • Resolution in writing of directors • Appointment of a nominee person (Metopro) to company deregistration • Declaration made to Metopro by client for the purpose of deregistration of the Hong Kong Company.
3	Legal Requirement	<p>The Commissioner of Inland Revenue will not allow the Company to deregister if:-</p> <ul style="list-style-type: none"> • The company is still running • There are still outstanding amount due to creditors and due from debtors • Not yet provided the latest audited report • The company has outstanding tax liabilities (including Profits Tax, property Tax, Stamp Duty, Business Registration fee, fines and penalties thereof and court fees) • Whether there is any tax return not yet submitted • Whether there are unanswered enquiries from the Department • Whether there are unsettled objections or appeals in respect of assessments raised
4	Procedure	<ul style="list-style-type: none"> • If there are no outstanding tax issues (tax clearance), the Inland Revenue Department will issue the “Notice of No Objection to a Company being deregistered”. • Then we will lodge the application at the Companies Registry. • The Companies Registry will notice the applicant that the company is being deregistered. Arrangement will be made for the publication of the notice of the proposed deregistration of the Company in the Gazette. If no object is received by CR within 3 months after the date of publication of the notice, another notice will be published in the Gazette declaring the Company to be deregistered. It normally takes about 5 months to deregister a company. • Then we will lodge an application of Notification of Cessation of Business at the Inland Revenue Department. • The Inland Revenue Department will cancel the Business Registration Certificate in due course. • In this respect, the company is deregistered. <p>Important Notices:</p> <p>If our clients wish to close the business, a proper legal procedures would be followed (see item 9.2, 9.3 and 9.4). Otherwise, the Company, the directors or officials are held liabilities for penalty and prosecution</p>

10. Bank Authorized Signature

1	Bank Authorized Signature	<p>Only the directors and/or bank authorized signers who maintain the records (the specimen card or form which are duly signed in front of a bank officer) in the bank are regard as bank authorized signers.</p> <p>A non bank authorized signer cannot operate the bank account in term of:-</p> <ul style="list-style-type: none"> • getting the certificate of balance • getting the copy of bank statement • getting the cheque copy • getting the history report request form • getting the copy of bank debit or credit advice • Fund Transfer via internet or bank counter • enquiry for any transaction within the bank account
2	Solution for bank enquiry or getting the related bank documents	<ul style="list-style-type: none"> • The bank authorized signers may contact the hotline or the appropriate division directly. The bank authorized signers must provide the identity, such as the full name, the passport number, the telephone number and the residential address during the enquiry. • The bank authorized signers may request to complete the appropriate application form and send it back to bank directly or via us. <p>Important Notice:</p> <p>In general, the bank always request the Original form and/or documents to be signed by the bank authorized signers.</p> <p>Always bear in mind that ALL the instructions must be send to the bank by bank authorized signer directly.</p>

11. Courier Services and Scanned Services

1	Courier Service	<p>We will send the following important documents or items to our clients by courier at their accounts.</p> <ul style="list-style-type: none"> • The un-signed audit reports and/or statutory documents • The security device with pin number • Any letters or items required by clients <p>We will issue the debit note covering the courier charge in due course.</p> <p>We always request our clients to confirm the latest address, telephone no. This is our general practice to ensure all the documents or items are safely received by the right persons.</p>
2	Scanned Service	<p>Without a special arrangement, we will scan all the incoming letters and send to our clients (who are using our Virtual Office) by email with PFD format.</p>

12. Significant Controllers Registers (SCR)

Keeping of Significant Controllers Register (SCR)

The Companies (Amendment) Ordinance 2018 (“the Amendment Ordinance”) was effective on **1 March 2018**.

The Amendment Ordinance introduces new requirements on the keeping of significant controllers registers by companies incorporated in Hong Kong to enhance the transparency of corporate beneficial ownership.

Under the Amendment Ordinance, all companies incorporated in Hong Kong (except listed companies) are required to identify a person / persons who has /have significant control over the company and maintain a significant controllers register which will be accessible by law enforcement officers upon demand. Each company must also designate at least one person as its representative to provide assistance relating to the significant controllers register of the company to law enforcement officers.

The Amendment Ordinance requires a company to keep a SCR in either the English or Chinese language, containing required particulars of its significant controllers (including registrable person and / or registrable legal entity). **The SCR should be kept at the company’s registered office or a prescribed place in Hong Kong**

The Significant Controllers Register (SCR) will include the following information of a registrable person / legal entity:-

- The correspondence address
- The passport no. or HKID card no.
- Date of becoming a registrable person
- Nature of control over the company

The company will have to designate a representative to serve as a contact point for providing information about the SCR and related assistance to law enforcement officers. We, Metopro Associates Limited being an qualified and licensed company secretary, can offer ourselves be the **Designated Representative** of our clients.

If a company fails to comply with the requirement of keeping a SCR, the company, and each of its responsible persons, will be liable on conviction to a fine up to \$25,000 and a daily fine of \$700.

Significant Controllers

A company with a registrable person

The significant controller refer to a shareholder who beneficially owns over 25% of the shares of the company.

A company with a registrable person and a registrable legal entity

If a company Y has only one corporate shareholder (say company ABC Profits Limited), which holds 100% of the company's shares. ABC Profits Limited is in turn wholly owned by Mr. X beneficially. ABC Profits Limited is a registrable legal entity of the company as it is a shareholder of the company and has significant control over the company. i.e. holding directly more 25% of the issued shares in the company. Mr. X is a registrable person of the company, i.e. holding directly (through ABC Profits Limited) more than 25% of the issued shares in the company. The respective particulars of ABC Profits Limited and Mr.,X should be entered into the Significant Controllers Register of Company Y.

Designated Representative

The designated representative must be either a shareholder, director or an employee of the company who is a natural person resident in Hong Kong or an accounting professional, a legal professional or a person licensed to carry on a business as trust or company service provider. The particulars of the designated representative should also be entered into the SCR.

Law Enforcement Officers (to inspect the company for keeping SCR)

Companies Registry

Customs and Excise Department

Hong Kong Monetary Authority

Hong Kong Police Force

Immigration Department

Inland Revenue Department

Insurance Authority

Independent Commission Against Corruption

Securities and Future Commission

13. Annual Statutory Requirement

In accordance to Companies Ordinance and Inland Revenue Ordinance, every limited company is required to submit the following Returns to Companies Registry and Inland Revenue Department every year. The director and/or Principal Officer are responsible to submit the said Returns on time.

Annual Return

Every company **must** make an annual return which should be filed with the Registrar of Companies once every year.

The information in this return should be made up to the anniversary of the date of incorporation. The contents of the Return will include the particulars of each shareholder, director, company secretary of the Company. The share structure of the Company, the location of the Registered Office etc. All the information will be published at the Companies Registry and open to public for company searching.

Employer's Return of Remuneration and Pensions AND Remuneration Paid to Persons Other Than Employees

Employer's Return of Remuneration and Pensions

The Inland Revenue Department will request the Company to submit the employer's return every year.

The director or the principal officer of the Company must complete the form even though the company has not employed any staff since incorporation.

The contents of the Return will include the number of staff to be employed, the particulars of each staff and the total remuneration of each staff during the said period. Based on those information, the Inland Revenue Department will access the tax liabilities of the local staff. Enclosed the specific form **BIR56A** and **IR56B (see the last page)**. The contents of the forms and reporting details may be updated from time to time required by the Inland Revenue Department.

Remuneration Paid to Persons Other Than Employees

If the company paid the fees to the following persons who are not employed as employee of the Company, then the company is subject to complete the specific return of "Remuneration Paid to Persons Other Than Employees": to the Inland Revenue Department upon request. Enclosed the specific form **IR6036B** and **IR56M (see the last page)**

The contents of the forms and reporting details may be updated from time to time required by the Inland Revenue Department.

- Consultants, Agents, Brokers, Freelance, Artistes, Entertainer, Sportsmen, Writer
- Freelance guides etc.

The Inland Revenue Department may issue the individual tax return to the payee (for local person) or share the tax information to their local tax authority (persons from overseas) under the Common Reporting Standard (CRS)

Profits Tax Return

In general, the 1st profits tax return will be issued to the Company on the 18th month since incorporation. The Inland Revenue Department will allow the Company to submit the 1st profits tax return within 3 months from date of issue

In general, the ongoing profits tax return will be issued on 1st April every year.

A certified copy of the balance sheet, auditor's report, profits and loss account, tax computation with supporting schedules showing how the amount of Assessable Profits (or Adjusted Loss) has been arrived at to be submitted to Inland Revenue Department on time.

The fiscal year ended of the Hong Kong Government is from 1st April to 31st March of the following year. However the fiscal year ended of the Company will depend on the client. We will adjust the date of submission of profits tax return based on the actual fiscal year ended of the Hong Kong Government.

Hereunder is the time frame for submission of profits tax return

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

14. Licensed Company Secretary and Due Diligence

Licensing requirements for Trust or Company Service Provider (TCSP)

With effective from 1 March 2018, any company service provider is required to apply for a license under the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) (“the “AMLO”). Any person / legal entity who carries on a company service business in Hong Kong without a license commits an offence and is liable on conviction to fine of up to HK\$100,000 and imprisonment up to 6 months.

A license company secretary can provide the following services:-

Forming corporations

Acting as, or arranging for another person to act as a director / secretary of a corporation

Providing a registered office, business address, correspondence or administrative address

Acting as, or arranging for another person to acts as:-

A trustee of an express trust; or

A nominee shareholder for a person other than a corporation whose securities are listed on a recognized stock market.

Due Diligence and compliance inspection

- 1) Company Service Provider is implemented and administered by the Registry for Trust and Company Service Providers of the Companies Registry.
- 2) Trust and Company Service Providers are also required to comply with the statutory customer due diligence and record keeping requirements.
- 3) Staff of the Company Registry will conduct inspections on the business premises of TCSP licensees to ascertain whether licensees have complied with the AMLO, including the inspection and making copies of records or documents, and making enquiries about any record or document relation to the business carried on, or any transaction carried out, by the licenses.
- 4) We, Metopro Associates Limited, being the qualified and licensed company secretary will conduct due diligence of existing clients periodically. All the clients are requested to provide the following documents and/or information includes but not limited to (a) new passport (b) new residential address (c) new telephone no., email address etc.
- 5) If clients failure to furnish the required documents and/or information (per point 4), we reserve the right to terminate the services without further notice.

Particulars of Compliance Officer and Money Laundering Reporting Officer

In connection with qualified and licensed company secretary, a Compliance Officer and the Money Laundering Reporting Officer must be appointed in comply with Section 53ZQ of the Anti-Money Laundering and Counter-Terrorist Financing Ordinance, Chapter 615 (“the AMLO”).

We, Metopro Associates Limited, being the qualified and licensed company secretary (effective from 1 March 2018), would conduct due diligence of existing clients periodically. All the existing clients will provide the updated particulars include but not limit to the following documents and/or information:-

- Latest Passport copy of each shareholder and director
- Latest Telephone number, fax number, email address
- Latest Residential Address and/or Correspondence Address
- Change of shareholder
- Change of director
- Addition of bank account

Our duty and responsibility

- Update the above mentioned documents and/or information
- Keeping all the records properly and subject to inspection by the staff of Companies Registry and by law enforcement officers upon demand.
- If clients refuse to provide the latest documents and/or information of the above prescribed requirement, Metopro Associates Limited will terminate all the services to the clients and report to the Law Enforcement Officers if we found out any illegal transaction against the definition of Anti-Money Laundering and Counter-Terrorist Financing Ordinance, Chapter 615 (“the AMLO”).



稅務局
薪俸稅

僱主填報的薪酬及退休金報稅表

在 2021 年 4 月 1 日至 2022 年 3 月 31 日的年度內

INLAND REVENUE DEPARTMENT

SALARIES TAX

EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS

FOR THE YEAR FROM 1 APRIL 2021 TO 31 MARCH 2022

2 (0)

2022

香港灣仔告士打道5號
稅務大樓

Revenue Tower,
5 Gloucester Road,
Wan Chai, Hong Kong.

香港告士打道郵政局
郵箱 29009 號
Gloucester Road
Post Office
Box No. 29009

網址 Web site:
www.ird.gov.hk

電話:
Tel. No.:

187 8022

來函請敘明下述檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

檔案號碼 6L1- 38071978 (N) (O)
FILE NO.

6L1



FLAT/RM 830 8/F
METRO CENTRE 2
21 LAM HING STREET
KOLWOON BAY KL

僱主確認碼 (電子報稅) :

ERIC (e-filing) :

ER30MD27K2

根據《稅務條例》的規定，請你填妥本報稅表，並將在上述年度內屬於背頁附註 1(a) 範圍內的人士的資料，依照現附上的 IR56B 表格的規定，填報該表格，並於本報稅表發出日期起 1 個月內交回本局。本局不接納以圖文傳真交回的報稅表。請細閱背頁的「附註及說明」，然後按指示填寫本報稅表。你可選擇使用香港政府一站通，以電子紀錄的形式提交報稅表。詳情請瀏覽 www.gov.hk/etax。

As required by the Inland Revenue Ordinance, please complete this return and give the particulars stated on the enclosed Form IR56B in respect of all persons who were within the scope of Note 1(a) overleaf during the year. This return must be submitted to the Department WITHIN 1 MONTH from the date of this Notice. Submission by facsimile is not acceptable. **Please read and follow the Notes and Instructions overleaf carefully in completing this return.** You may choose to submit this return in the form of an electronic record using GovHK. For details, visit www.gov.hk/etax.

助理局長 黃琪芳

MS WONG KI-FONG

Assistant Commissioner

日期：2022年4月1日
Date: 01 APR 2022

如你的通訊地址或業務地址已更改，而之前未曾通知本局，請在下方敘明新地址：—

If you have not informed the Department of your current postal/business address previously, please state below the new address:-

通訊地址 Postal Address

業務地址 Business Address

在這年度，是否有屬於背頁附註 1(a) 範圍內及須於 IR56B 表格申報的人士？（請在適當空格內加上「✓」號及填寫下方聲明書）
During the year, were there any persons who were within the scope of Note 1(a) overleaf and reportable in Forms IR56B ?
(Please "✓" in the appropriate box and complete the Declaration below)

有 YES	<input type="checkbox"/>	→ 填寫第 (1)、(2) 及 (3) 項適用的部分 Complete items (1), (2) and (3), as appropriate	沒有 NO	<input type="checkbox"/>
----------	--------------------------	---	----------	--------------------------

以下列形式擬備 IR56B 表格：

Forms IR56B are prepared in the following format:

申報的 IR56B 表格數目

No. of Form IR56B Reported

(1) 以文本形式擬備，現隨本報稅表附上文本 IR56B 表格。 Prepared in paper format and the paper Forms IR56B are attached.	
(2) 以電子紀錄的形式擬備並儲存於唯讀光碟、唯讀型數碼多功能光碟或 USB 儲存裝置內。 現隨本報稅表附上該儲存裝置及已簽署的文本核對表 [見背頁附註 1(d)(i)]。 The storage device and a signed paper Control List are now attached [See Note 1(d)(i) overleaf].	
(3) 以電子紀錄的形式擬備並已經僱主電子報稅服務提交至稅務局。 現隨本報稅表附上已簽署的文本核對表 [見背頁附註 1(d)(ii)]。 A signed paper Control List is now attached [See Note 1(d)(ii) overleaf].	

聲明書 (填報不確或違反其他規例可招致重罰) [見背頁]

DECLARATION (Heavy penalties may be incurred for making an incorrect return or committing other offences) [See Overleaf]

現謹此聲明就本人所知所信 (i) 本人已就所有屬於背頁附註 1(a) 範圍內的人士填報及提交 IR56B 表格及 (ii) 本報稅表、IR56B 表格、核對表及所有附件所填報的資料均屬真確，並無遺漏。

I declare that, to the best of my knowledge and belief, (i) I have prepared and filed a Form IR56B for each and every person who was within the scope of Note 1(a) overleaf and (ii) the information given on this return, Forms IR56B, Control List and all other documents attached is true, correct and complete.

姓名 (請用正楷):
Name (in Block Letters): _____

簽署:
Signature: _____

電郵地址:
E-mail Address: _____

電話號碼:
Telephone No.: _____

職位:
Designation: _____

日期:
Date: _____

聲明：東主 (如屬獨資經營業務) / 首份夥人 (如屬合夥業務) / 公司秘書、經理、董事、投資經理、臨時清盤人或清盤人 (如屬法團) / 主要職員 (如屬團體) / 非居住香港人士的代理人。
State: Proprietor for a sole proprietorship business / Precedent Partner for a partnership business / Company Secretary, Manager, Director, Investment Manager, Provisional Liquidator or Liquidator for a corporation / Principal Officer for a body of persons / Agent for a non-resident person.

只供稅務局人員填寫 FOR OFFICIAL USE ONLY

TC2112 TC2121 C/A IR849 for: B/A Bus. Name Cess.

No. of
IR56B

--	--	--	--	--

INLAND REVENUE DEPARTMENT
EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS
FOR THE YEAR FROM 1 APRIL 2021 TO 31 MARCH 2022

FOR OFFICIAL USE
IR56B

- Additional - reporting additional income in respect of the same employee
 Replacement - correcting the form (sheet no. _____) submitted on _____ (DD/MM/YYYY) ("✓" one of the above boxes where applicable and fill in date & sheet no.)

Read Notes and Instructions for Form IR56B on our web site www.ird.gov.hk for details on how to complete this form.

1. Employer's File No. (as shown at the top left hand corner of the address box on Form BIR56A)

Name of Employer _____ Sheet No. (See Note 2)
(The business name is required)

2. Name of Employee or Pensioner (See Note 1(a))

Mr/Mrs/Ms/Miss # <small># (Delete whichever is inapplicable)</small>	Surname	
	Given Name	
	Full Name in Chinese	

3. (a) H.K. Identity Card Number (See Note 2(c)) (This field must be completed) → ()

(b) Passport Number and place of issue (if Employee has no H.K. Identity Card) _____

4. Sex (M=Male, F=Female) (This box must be completed) →

5. Marital Status (1=Single/Widowed/Divorced/Living Apart, 2=Married).....

6. (a) If married, full name of spouse _____

(b) Spouse's H.K. Identity Card Number/Passport Number and place of issue (if known) _____

7. Residential Address _____

8. Postal Address (if different from item 7 above) _____

9. Capacity in which employed _____

10. Period of employment for the year from 1 April 2021 to 31 March 2022 to
Day Month Year Day Month Year

11. Particulars of Income accruing for the year from 1 April 2021 to 31 March 2022 (See Note 3):-

Particulars	Period (DD/MM/YYYY)		Amount (HK\$) (EXCLUDE CENTS)							
			to							
(a) Salary/Wages		to								00
(b) Leave Pay		to								00
(c) Director's Fee		to								00
(d) Commission/Fees (See Note 4)		to								00
(e) Bonus (See Note 5)		to								00
(f) Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities (See Note 6)		to								00
(g) Certain Payments from Retirement Schemes (See Note 7)		to								00
(h) Salaries Tax paid by Employer		to								00
(i) Education Benefits (See Note 8)		to								00
(j) Gain realized under Share Option Scheme (See Note 9)		to								00
(k) Any other Rewards, Allowances or Perquisites (See Note 10) Nature _____		to								00
(l) Pensions (See Note 11)		to								00
Total										00

12. Particulars of Place of Residence provided (See Note 12) (0=Not provided, 1=Provided) (This box must be completed) →

Address	Nature (e.g. House, Flat, Serviced Apartment, No. of Rooms in Hotel, etc.)	Period Provided		Rent Paid to Landlord by Employer (HK\$)	Rent Paid to Landlord by Employee (HK\$)	Rent Refunded to Employer by Employee (HK\$)	Rent Paid to Employer by Employee (HK\$)
		From	To				

13. Whether the employee was wholly or partly paid either in Hong Kong or elsewhere by a non-Hong Kong company (0=No, 1=Yes)

If yes, please state: _____ (This box must be completed) →

Name of the non-Hong Kong company _____

Address _____

Amount (if known) (This amount must also be included in item 11 (See Note 13)) _____

14. Remarks (See Note 12(b)) _____

Signature (See Note 1(e)) _____
 Name _____
 Designation _____
 Date _____

Space for Employer's official chop

ERIC (e-filing) :

Payer's

Employer's File No. :

Name of Payer :

To: Commissioner of Inland Revenue

**Remuneration Paid to Persons Other Than Employees
For The Year Ended 31 March**

With reference to Form IR6036A dated _____ ,

- _____ sheets of Form IR56M are attached.
- A CD-ROM / DVD-ROM / USB storage device containing the data of _____ Sheets of Form IR56M together with a signed control list are attached.
- This is to confirm that the Company did not make any payments to persons as specified in Form IR6036A.
- This is to confirm that the recipients are corporations and / or are local persons who were paid less than the sum specified in Form IR6036C. Therefore, no Form IR56M is submitted.

Signature _____

Full Name of Person Signing _____

Designation _____

Telephone No. _____

Date _____

Important Notes

1. Even if you are not required to file any IR56M, you are still required to complete and file this form.
2. Tick whichever is applicable

FOR OFFICIAL USE ONLY TC2113

**INLAND REVENUE DEPARTMENT
NOTIFICATION
OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES**

FOR THE YEAR ENDED 31 MARCH
(Insert the appropriate year in the box)

FOR OFFICIAL USE
IR56M

56M

Please use this form for reporting payments to **non-corporate local persons** (see Note 6). This form should be submitted with a duly completed Form IR6036B if Form IR6036B has not been submitted for the relevant year. Read Notes and Instructions for Form IR56M on our web site www.ird.gov.hk for details on how to complete this form.

- Additional – reporting additional remuneration in respect of the same recipient
- Replacement – correcting the form (sheet no. _____) submitted on _____ (DD/MM/YYYY)
- ("✓" one of the above boxes where applicable and fill in date & sheet no.)

All correspondence should be sent to: P.O. Box 28777 Gloucester Road Post Office, Hong Kong

Particulars of the payer: -

Sheet No. [See Note 3] **9**

1. (a) Employer's File No. (as shown at the top left hand corner on Form BIR56A / IR6036B)
(State your Business Registration No./H.K. Identity Card Number if you do not have an Employer's File No.)
- (b) Name of Payer (State the business name, if the payer is a company) _____
- (c) Address of Payer _____

Particulars of the recipient: -

2. For a partnership or an unincorporated body of persons [See Note 7(a)]

Name of Company	Business Registration No.
-----------------	---------------------------

3. For a sole-proprietorship or an individual [See Note 7(b)]

(a) Name of sole-proprietorship

Name of Company	Business Registration No.
-----------------	---------------------------

(b) (i) Name of individual / sole-proprietor (Surname first, followed by a comma and then Given Name. See Example at the bottom) *

Mr/Mrs/Ms/Miss # # (Delete whichever is inapplicable)	Full Name in English	
	Full Name in Chinese	

- (ii) H.K. Identity Card Number (If item 3(b) is applicable, this field must be completed) → ()
- (iii) Sex (M=Male, F=Female) (If item 3(b) is applicable, this box must be completed) →
- (iv) Marital Status (1=Single/Widowed/Divorced/Living Apart, 2=Married)
- (v) • If married, full name of spouse _____
• Spouse's H.K. Identity Card Number/Passport Number and place of issue (if known) _____

4. Postal Address _____
_____ Tel. No. _____

5. Capacity engaged _____

6. Period for which service was rendered to
Day Month Year Day Month Year

7. Particulars of remuneration accruing during the period of service [See Note 8]: -

Particulars	Amount (HK\$) (EXCLUDE CENTS)			
Type 1: Subcontracting Fees				0 0
Type 2: Commission				0 0
Type 3: Writer's / Contributor's Fees				0 0
Others: a. Artiste's Fees				0 0
b. Copyright / Royalties				0 0
c. Consultancy / Management Fees				0 0
d. Service Fees				0 0
e. Nature: _____				0 0
Total				0 0

8. Whether a sum has been withheld from the above payment to settle the tax due by the recipient (0=No, 1=Yes) (This box must be completed) →
If yes, please state the amount withheld: HK\$ _____

9. Remarks _____

Space for Company Chop

Signature _____
Name _____
Designation _____
Date _____

* Example: Surname and Given Name of Recipient are "CHAN" and "TAI MAN" respectively, complete as