



# TAXATION SERVICES

中国及香港税务  
China & Hong Kong Taxes

税务申报  
Tax Compliance

国际税务策划  
International Tax Planning



国 卫 税 务 有 限 公 司  
**Hodgson Impey Cheng Taxation Services Limited**

Tax Advisers and Business Consultants

# A TAXING 受税务 PROBLEM?

## 问题困扰?

### A TAXING PROBLEM?

All of us wish to get a lower tax bill, for both our individual and our business taxes.

But the truth is, most of us are paying rather more than what we need to pay, not to mention the undesirable cash flow problems it brings.

Worse still, tax laws are often complex and the details are difficult to understand. Few of us would ever wish to get entangled in any disputes with the tax authority. It may cost us valuable time and energy, and there are severe penalties too, even for unwitting infringement.



### 受税务问题困扰？

我们无论是缴纳个人或公司税项，税额当然越少越好。

但事实上，大部份人缴交的税款，却比所需缴交的为多，更不用说对我们现金周转带来的不便。

还有的是，税法往往复杂难明，而没有人想与税局掀起税务纠纷。因为这样会浪费时间和精力，亦有可能要面对严苛的惩罚，就算只是无意中触犯税法。



## PLANNING IS THE KEY

Fortunately, with proper advice and prudent planning, there are usually ways in which tax liabilities can be reduced..... often quite substantially, and free of unnecessary trouble. The planning may involve issues related to setting up a business in Mainland China or establishing a trust for retirement purposes. Proper tax planning also helps in making sure provision is made for the payment of tax that is properly due.

As busy professionals and business people, we all need to concentrate on doing what we do best – and let others handle the rest.

What we do best is take the technically difficult and time-consuming task of dealing with all aspects of taxation and planning upon ourselves – allowing you to devote your energies towards improving your business.

*Oh yes: and you pay less tax too!*

# PLANNING 税务 IS THE KEY 方案可以为你解困

## 税务方案可以为您解困

幸好，我们可在听取适当建议及谨慎筹划之后，通常可以透过多种方法，大幅减低税务负担，且不会引致不必要的麻烦。筹划方案可能涉及于中国大陆设立业务，或就退休成立信托的问题。妥善的税务筹划亦可确保到期缴税时备有足够税款。

公务繁忙的专业及商界人士，理应专注于本身最擅长的工作，馀事大可由他人代劳。

我们精于处理各种有关税务及筹划的繁复难题和悠长的工作，让您可集中精力提升本身的业务。

*当然：您还可因此少交一点税！*



## OUR APPROACH

For companies and individuals alike it is important that you pay no more in tax than demanded by law – this is what we believe.

By working closely together with you, we help identifying issues in advance which may have adverse tax implications and offer alternative suggestions. We make every effort to understand your business and we ensure we have good lines of communication with you.

Given the complexity of tax law and regulations, we place great emphasis on the experience and professional qualifications of our own staff at every level. And we back them up with a variety of professional services both within our Tax Department, and within other sections of our Group, for example, China Business Department.

Our assignments frequently involve working across overseas jurisdictions, where the tax practice may be quite different from that of Hong Kong.

# OUR APPROACH

## 我们的宗旨

### 我们的宗旨

我们相信无论对于公司和个人都同样重要的就是能够在法例规定下将税款减至最低。

透过紧密合作，我们可帮助您预先找出不利税务影响的问题，并提供解决方案。我们会尽力了解您的业务情况，确保与您有良好的沟通。

鉴于税务法例和规例大都异常复杂，我们极重视属下各级员工的经验和专业资格，并以本身税务部门及本集团其他部门(如中国业务部门)的多种专业服务为其后盾。

我们的工作经常涉及海外司法管辖权区，而该此管辖区的税务规例可能与香港大为不同。

# 助您实现 HELPING LOCAL BUSINESS INTERNATIONALLY 本土业务国际化

## HELPING LOCAL BUSINESS INTERNATIONALLY

As a division of the HLB Hodgson Impey Cheng Group, a firm of Certified Public Accountants, Consultants and Business Advisers, we can offer a formidable range of additional professional services. HLB Hodgson Impey Cheng has a history in Hong Kong of over 60 years.

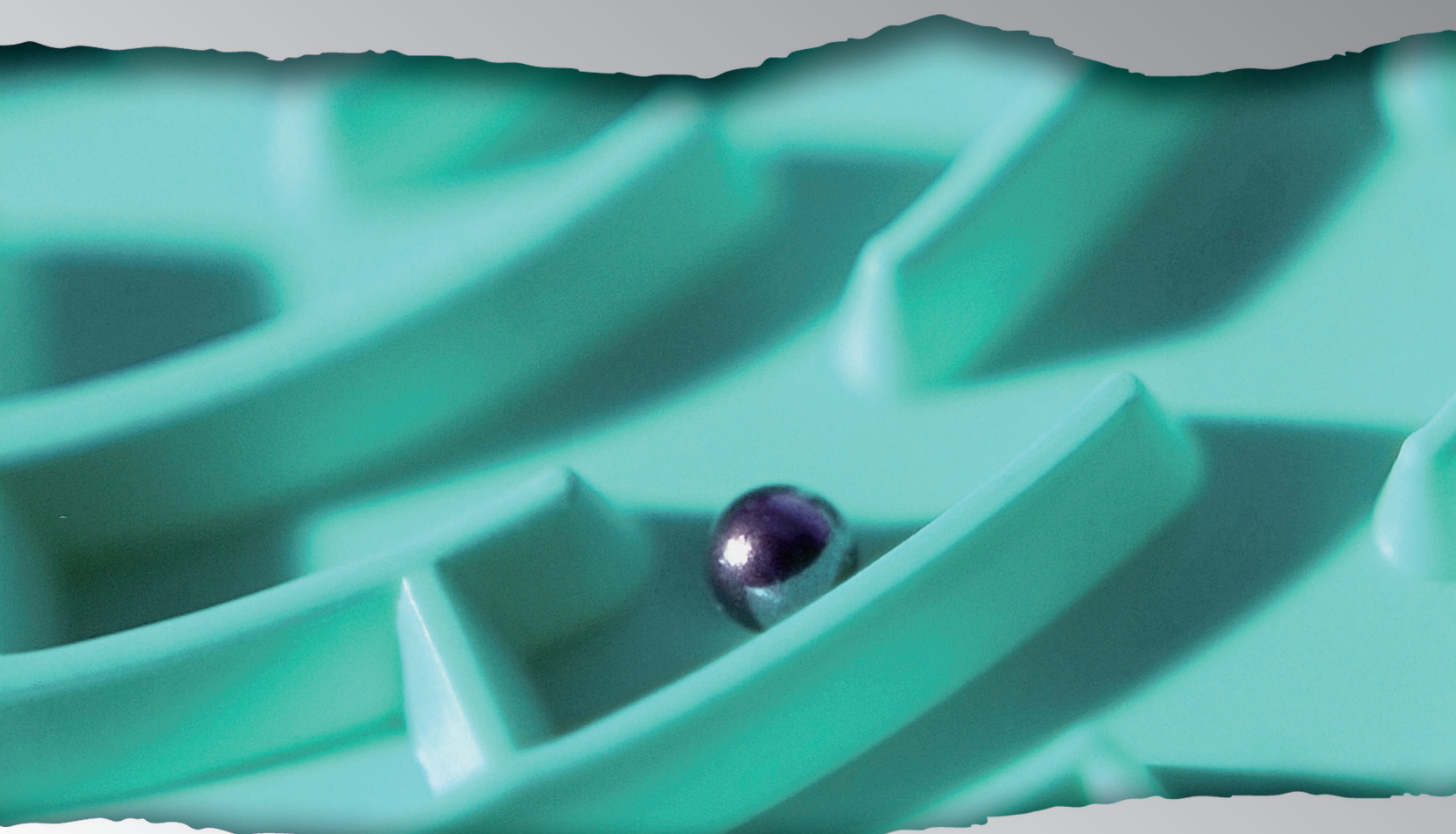
Our association with HLB International provides access to first class audit, tax and advisory services globally. HLB International, a world-wide network of independent professional accounting firms and business advisers, is represented in over

100 countries and 450 offices, covering every major jurisdiction and offering a service truly “Global in reach – Local in touch”.

Our client list includes private individuals right up to multi-national listed companies. You may be confident that we can take care of your affairs regardless of whether the jurisdiction is Australia, Algeria or Angola, or the US, UK or UAE.

*Your success is our success too.*





### 助您实现本土业务国际化

我们为HLB国卫会计师事务所集团的其中一个部门，集团中荟集不少执业会计师、顾问及业务谘询顾问。所以，我们有足够能力为客户提供各种卓越的专业服务。HLB国卫会计师事务所是HLB浩信国际旗下会计师事务所及业务顾问成员公司，在香港有超过六十年历史。

HLB国卫会计师事务所为全球客户提供优质审计、税务及谘询服务。HLB浩信国际业务遍布全球百多个国家合共四百五十多个办事处，涵盖所

有主要司法管辖区，所提供的服务能真正贯彻「环球网络，地区优势」这个口号。

我们的客户包括由私人至跨国上市公司。客户大可放心，无论您的业务在澳洲、阿尔及利亚或安哥拉、美国、英国或阿拉伯联合酋长国，我们必会悉力以赴。

*您的成就见证我们的成功。*

# 我们 WE CAN 能够提供... PROVIDE FOR...

## WE CAN PROVIDE FOR...

For individual tax payers, through to the needs of SMEs, all the way to the demanding requirements of multi-national conglomerates, our Tax Services Division can help with such diverse needs as:-

- Preparation of Profits Tax computations and filing of Tax Returns for corporate and individual clients
- Provision of Profits Tax and Salaries Tax planning
- Representing individual and corporate clients to deal with Inland Revenue Department (IRD) tax investigation and field audit cases
- Application to the IRD for Advance Tax Rulings
- Provision of advice on establishing and maintaining trusts
- Preparation and filing of Foreign Enterprise Income Tax Returns and Business Tax Returns for Representative Offices and Foreign Enterprises to the People's Republic of China (PRC) tax authorities
- Assisting clients to set up Wholly Owned Foreign Enterprises, Equity Joint Ventures and Cooperative Joint Ventures in the PRC
- Advisory on Transfer Pricing rules

## 我们能够提供...

对于个别纳税人、中小企业以至跨国公司的各种严格需求，税务部门均可一一提供帮助：—

- 制订利得税计算表和填报个人及公司税务申报表
- 利得税及薪俸税税务安排
- 协助及代表客户处理税务局执行的税务调查及实地考察个案
- 协助客户向税务局申请事先裁定
- 成立及管理信托
- 填报设于中国的办事处的所得税及营业税申报表
- 协助客户在中国成立各种外商投资企业
- 转让定价规则谘询

*We do not provide packaged products*

*我们并不提供套装产品*



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A member of  International. A world-wide network of independent accounting firms and business advisers

本所为  国际成员之一  国际为独立会计师事务所及商业顾问机构之全球性网络