



重要通告 請耐心細閱

敬啟者：

2018/19 年度利得稅報稅表格

香港稅務局將於二零一九年四月一日及二日分別發出 2018/19 年度之利得稅報稅表格，貴公司收到此表格時，請立即擲寄本會計師事務所，以便辦理延期手續。

(A) 呈報此 2018/19 年度利得稅報稅表之最後日期如下：

- (i) 結賬日期由 01/04/2018 至 30/11/2018 – 並無延期，該報稅表必須於 02/05/2019 或之前呈報
- (ii) 結賬日期由 01/12/2018 至 31/12/2018 – 可延至 15/08/2019；及
- (iii) 結賬日期由 01/01/2019 至 31/03/2019 – 可延至 15/11/2019。

稅務局可能對未依期呈交報稅表之公司作出包括罰款、估稅或移送司法機構處理，而且限期一到便即以電腦程序處理罰款及估稅，故此 貴公司之賬冊、單據及文件等，請儘早送到本會計師事務所，以便早日完成核數及呈報稅務局，以免觸犯稅務條例。不依時呈報稅表，可以引致稅局罰款達致應繳稅款三倍之巨。

(B) 請 貴公司將年結、賬冊、單據等，立即或儘快送交本會計師事務所核數，但不可超過以下之限期（如多於一個課稅年度者則需與本所另行協商）：

- (i) 結賬日期由 01/04/2018 至 30/11/2018 – 於 13/04/2019 之前；
- (ii) 結賬日期由 01/12/2018 至 31/12/2018 – 於 01/06/2019 之前；及
- (iii) 結賬日期由 01/01/2019 至 31/03/2019 – 於 17/08/2019 之前。

如 貴公司未能於上述日期之前將完整之年結報表、賬冊及單據等，送交本會計師事務所查核，本會計師事務所未必能於稅務局限期之前完成所有手續，依期呈報 貴公司之報稅表。所有因此而引致之一切後果，本會計師事務所概不負責。

(C) 稅務局對於 2018/19 年度內有虧損而年結日期為上述第(A)(iii)項的公司採取寬限的態度，可以延至 2020 年 1 月 31 日方呈報報稅表。所以如 貴公司於 2018/19 年度有稅務虧損情況出現，請立即通知本事務所，以便向稅局申請進一步延期，但要附上年結草稿。

(D) 稅務局已於二零一零年四月啟用電子報稅系統-稅務易，此系統適用於符合特定條件之有限公司以及合夥公司，使用此系統報稅，期限可延長兩星期，呈交之最後日期如下：

- (i) 結賬日期由 01/04/2018 至 30/11/2018 – 可延至 17/05/2019
- (ii) 結賬日期由 01/12/2018 至 31/12/2018 – 可延至 29/08/2019
- (iii) 結賬日期由 01/01/2019 至 31/03/2019 – 可延至 29/11/2019 及
- (iv) 結賬日期由 01/01/2019 至 31/03/2019 並於 2018/19 年度有虧損情況出現 – 可延至 31/01/2020 (日期與一般遞交方式相同)

(E) 如 貴公司為首次申報，務請注意稅務局一般會於公司成立日後 18 個月內發出首份利得稅報稅表格，該表格須於發出後 3 個月內申報。故 貴公司收到此表格時，請立即擲寄本會計師事務所以便處理，就首份利得稅報稅表格而言，稅務局一般不予接納延期申請。

(F) 獨資公司的東主將會於 02/05/2019 收到稅局發出的“個別人士綜合報稅表”。在此表格內需要填報所有入息來源，包括：生意、薪俸及物業收入，並必須於 02/10/2019 之前呈報。唯合資生意，聯名擁有的物業則不受影響，仍然填報一如往年的利得稅表及物業報稅表。

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以上各點，請 公司祈為留意至要，稅務局執行稅例越趨嚴格。

由於《打擊洗錢及恐怖分子資金籌集條例》(第 615 章)已於 2018 年 1 月 24 日通過並於同年 3 月 1 日生效，而香港會計師公會亦已發出相關之指引(見 http://www.hkicpa.org.hk/file/media/section5_membership/Professional%20Representation/aml/HKICPA_AML_Enforceable_GLs_Feb2018_20180228.pdf)，故於審核 貴公司賬目時，或需要引入若干新程序及客戶需要提供較詳細的資料，以符合相關法例之要求，請留意相關條例對貴公司之影響，敬請留意。

另外，因應兩級制利得稅率課稅政策及國際稅務趨勢更新，稅務局於 2018/19 年度更新了 2018/19 利得稅報稅表，並引入十份補充表格(補充表格 S1 至 S10)，詳情可參考 <https://www.ird.gov.hk/chi/tax/taxrep.htm>，客戶需注意於申報時或需較往年提供更多稅務資料。

本事務所設有為客戶處理入賬及會計等事宜，如需要本會計師事務所協助 貴公司整理年結、賬冊等，可瀏覽本事務所網頁 (<http://www.websterngco.com>)，或可與本會計師事務所聯絡，以便安排配合辦理。

此致
貴公司/寶號



吳錦華會計師
FCA, FCCA, FTIHK, MSCA, CTA (HK), FCPA (Practising)
吳錦華會計師事務所
二零一九年四月一日

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IMPORTANT NOTICE PLEASE READ CAREFULLY

Dear Sir / Madam,

PROFITS TAX RETURN FOR THE YEAR OF ASSESSMENT 2018/19

2018/19 Profits Tax Returns will be issued to taxpayers on 1 April 2019. After receipt of the Tax Return, please send it to our firm so that we can apply for extension in filing the said Return on your behalf.

- (A) The compliance dates specified on 2018/19 Profits Tax Returns will be extended as follows:-
- (i) Accounts closed between 01/04/2018 & 30/11/2018 – no extension allowed, should be submitted on or before 2 May 2019;
 - (ii) Accounts closed between 01/12/2018 & 31/12/2018 – extended to 15 August 2019; and
 - (iii) Accounts closed between 01/01/2019 & 31/03/2019 – extended to 15 November 2019.

Failure to lodge a Profits Tax Return when required to do so is a serious offence. The Inland Revenue Department (“IRD”) will treat late filing seriously, including the issue of estimated assessments, penalties or prosecution. These proceedings will carry out by computer procedures once the extended dates fall due.

- (B) Therefore, you should deliver all annual accounts, books of accounts, vouchers, related documents, etc. to us for our audit now or as soon as possible, but in no case later than the dates hereunder (special arrangement need to be sought with our firm for more than one basis period): -
- (i) Accounts closed between 01/04/2018 & 30/11/2018 – **before** 13 April 2019;
 - (ii) Accounts closed between 01/12/2018 & 31/12/2018 – **before** 1 June 2019; and
 - (iii) Accounts closed between 01/01/2019 & 31/03/2019 – **before** 17 August 2018.

We are unable to undertake that we can complete the audit and file the related Tax Return in time should you not deliver the complete set of books of accounts for our audit on or before the above dates. We shall also not be responsible for any consequences so caused.

- (C) If you close your accounts on the category (A)(iii) as mentioned above in the year of assessment 2018/19 and you have sustained a tax loss in this year, the IRD allows further extension in submitting your Tax Return until 31 January 2020. In such case, please inform us immediately with relevant financial records, so that we can apply for a further extension on your behalf.
- (D) IRD has expanded the tax filing service under eTax with effect from April 2010 for a corporation or partnership which satisfies certain conditions. For those filing electronically, there will be a two-week extension for lodging profits tax return. The extended due dates are as follows: -
- (i) Accounts closed between 01/04/2018 & 30/11/2018 – 17 May 2018;
 - (ii) Accounts closed between 01/12/2018 & 31/12/2018 – 29 August 2019;
 - (iii) Accounts closed between 01/01/2019 & 31/03/2019 – 29 November 2019; and
 - (iv) Accounts closed between 01/01/2019 & 31/03/2019 with loss sustained during same year - 31 January 2020 (Same as paper returning)

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- (E) The first set of profits tax return will generally be issued after 18 months from the date of incorporation of the company. If you are in the situation of such, please forward us the tax return upon receipt for action. IRD usually reject the extension application of 3 months' submission deadline for first set of profits tax return.
- (F) For sole proprietorship businesses, the IRD will not issue a traditional Profits Tax Return as in the past year. The IRD will issue a Form called "Tax Return – Individuals" which requires you to report all sources of income from businesses, employment and properties. This Tax Return – Individuals will be issued on 2 May 2019 and will be due for filing on 2 October 2019. However, partnership businesses and jointly owned properties would not be affected. The IRD still issues Profits Tax Returns to partnership businesses and Property Tax Returns to owners of properties which are jointly owned by individuals.

The IRD takes more and more severe measures to see compliance. You are urged to pay special attention to the above points.

Following the enactment of Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions)(Amendment) Bill 2017 (Cap. 615) on 24 January 2018 and effective from 1 March 2018, the Hong Kong Institute of Certified Public Accountants ("HKICPA") had issued relevant guidelines to all Practising unit for the compliance of the Ordinance (refer to http://www.hkicpa.org.hk/file/media/section5_membership/Professional%20Representation/aml/HKICPA_AML_Enforceable_GLs_Feb2018_20180228.pdf). In this regard, client may request to furnish precise information in order to comply with the requirement as stipulated by new Ordinance. Due care should be aware on the potential impact.

Furthermore, as a result of implementation of two-tiered profits tax regime and latest updates on international tax landscape, IRD modified 2018/19 Profits Tax Return and introduced 10 Supplementary Forms (Forms S1 to S10), which can be referred to <https://www.ird.gov.hk/eng/tax/taxrep.htm>. Client should be aware of that additional information may be required during the tax reporting.

We offer services which helps our clients to up-keep books and accounts and handling accountancy work. Should you require assistance from us to update your books or to organize your accounting records, please visit our website at <http://www.websterngco.com> or contact us at your convenience time.

Yours truthly,



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1 April 2019

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