Company profiles and services

* Ronny W. Chan & Co. is registered with the Hong Kong Institute of Certified Public Accountants since 2007 and is an authorized CPA firm to provide services of auditing / filing of income tax returns. Besides these routine services, we also provide client accounting solutions such as business clouds accounting, company formation and secretarial services, review of company’s internal controls and liquidation. Ronny Chan has over 20 year of accounting experience.
* Ronny Chan is a member of TNG Global Alliance, an accounting network. This will facilitate us to serve companies with overseas business. Our clientele includes insurance brokers, stock broker, manufacturing and investment holding.
* Prior to setting up his accountancy practice, Ronny has extensive experience in auditing listed company and SME in Hong Kong such as Chaoda Modern Limited (Stock code: 682). He had performed internal audit on internal controls of Pacific Century Cyber Work Group (PCCW, Stock code: 8), and was accountant for listed companies in Singapore such as Wing Tai Holdings and Sumitomo Corporation.

Ronny delivers value added services and provides free advice on the initial enquiry. Please feel free to contact him as below.

公司介紹

* 陳華執業會計師誠意為企業提供優質、低成本的專業的服務, 包括申報所得稅及核數、雲端會計方案、公司成立/请盤、公司秘書及協助企業審閱內部控制。
* 陳華會計師有25年會計經驗，是「香港會計師公會」註冊認可的會員。陳會計師也是”TNG Global Alliance” 的會員，由於TNG 為全球的會計師網絡组織，故我司可以為些有海外業務的客户提供更專門的方案。
* 我司有對保險經紀公司豐富的核數经驗，也樂意為各行業如基金、金融業提供税務諮詢服務。現時本公司的客戶群包括保險經紀公司 (PIBA /CBA會員)、証券商、貿易及投資公司。歡迎聯繫我們如下:

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* 陳華會計師有25年會計經驗，在新加坡及本港有豐富處理上市，中小企審計及會計等實際工作經驗。陳會計師曾負責主板上市公司超大農业(上市編号682) 的核數, 及電訊盈科 (上市編号8) 的內部会计控制的审閱。

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2017財政預算 Hong Kong Tax Budget update Wrote as at 22 .2.2017

各位客户、朋友:

我司相信你們明白：獲得愈多税務資訊，就愈懂得慳税。

1. 我司现列出2017財政預算的税務優惠重點，方便你們參考:

*公司利得稅Profits Tax*

* 寬減2016/17年度百分之七十五的利得稅，上限為2萬元。
* Reduce profits tax by 75%, subject to a ceiling of $20,000.For the year 2016/17, the tax payable is reduced by 75%, with maximum reduction at **HK$20,000**

*薪俸稅Salaries Tax and Allowances*

* 寬減2016/17年度百分之七十五的的薪俸稅及個人入息課稅，上限為2萬元。For the year 2016/17, the salaries tax payable is reduced by 75%, with maximum reduction at **HK$20,000;**
* 寬免2017/18年4季差餉，以每戶每季1,000元為上限。Waive the rates for four quarters of 2017/18, subject to a ceiling of HK$1,000 per quarter;
* 2016/2017年度開始，基本及已婚免稅額分別增加到$13.2/$26.4萬元。From 2016/17, increase the basic and married person allowance to HK$132,000/HK$264,000. Also propose to extend the profits tax exemption to onshore privately-offered open-ended fund companies

1. 慳税知識

一個納稅人如果須同時繳納薪俸稅和利得稅，他的薪俸稅和利得稅稅款都可獲得寬減最多各HK$20,000, 這寬減能減低納稅人在2014/15課稅年度的應繳稅款。

Dear fellow associates and clients:

On 22 February 2017, the Financial Secretary has announced tax relief for the residents and corporations in Hong Kong. A summary is as above.

Tax savings tips: A Tax payer can enjoy the tax savings by HK$20,000 under each of the tax types when he or she is separately chargeable to salaries tax / profits tax. You are welcome to consult us below for any questions on the auditing or tax of your company.

3. 用香港公司投資內地的有用訊息 Benefit for using HK incorporated Company

外商在中國成立的子公司向海外母公司派發股息時，需要扣繳10%作為中國所得稅。若果，外商通過香港的中介控股公司收到股息，子公司則只需要扣繳5%。After setting up a company in Hong Kong, this company could be used to receive dividends and interest from another group company, and will enjoy lower tax rate.

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