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If you have any questions, comments, or suggestions about this Newsletter, please write to the Editor at plinfo@plsoft.com. Thank You!

如果您對本通訊有任何問題、意見或建議，歡迎以電郵 plinfo@plsoft.com 向編輯提出。謝謝！



CSA: the Company Secretarial Software

公司秘書專業軟件

■ The Implementation of Phase 2 of the New Inspection Regime 實施第二階段的新查冊安排

Protected Information of Directors Starting from 24 October 2022, the usual residential addresses and full identification numbers of natural person directors (and some other individuals) contained in documents delivered to the Companies Registry ("CR") for registration will be treated as Protected Information, and will not be provided for public inspection.

Usual residential addresses and full identification numbers of directors on the Index of Directors on the Register in CR will be replaced with their correspondence addresses and partial identification numbers in public records.

董事的受保護資料 由 2022 年 10 月 24 日起，交付公司註冊處 (CR) 登記的文件中所載的自然人董事 (及一些其他人士) 的通常住址及完整身分識別號碼將被視作受保護資料，不會提供予公眾查閱。

在 CR 登記冊中董事索引所載的公開紀錄中，董事的通常住址及完整身分識別號碼會以其通訊地址及部分身分識別號碼代替。

Revised Specified Forms Accordingly, CR has revised 26 specified forms (of which 8 are for Non-Hong Kong companies) which pertain to the reporting of Protected Information to facilitate the implementation of Phase 2 of the New Inspection Regime. A detailed list has already been posted on the Update Notice for CSA 5.0.

There is no transitional arrangement for using the old version and the revised version of those forms. As of 24 October 2022, CR will only accept revised forms for registration.

經修訂的指明表格 為實施第二階段的新查冊安排，CR 已修訂了 26 款與申報受保護資料有關的指明表格；其中 8 款適用於非香港公司。我們已於 CSA 5.0 的更新通告中詳細列出，此處不再重複。有關表格的新舊版本並無過渡性安排。由 2022 年 10 月 24 日起，CR 只接納經修訂的表格以辦理登記。

■ Director's Protected Information: Frequently Asked Questions 董事的受保護資料：常見問題

- (1) What is a director's Correspondence Address?
什麼是董事的通訊地址？
- The Correspondence Address of a director is a new piece of statutory information used to substitute its Usual Residential Address in public records.
- When you perform a standard company search, you can only see the Correspondence Addresses of directors instead of their Usual Residential Addresses. This arrangement took effect upon the Implementation of Phase 2 of the New Inspection Regime.
- 董事的通訊地址是一項新的法定資料，用於在公眾記錄中替代通常住址。
- 在第二階段新查冊安排實施後，當您進行一般公司查冊時，您只能看到董事的通訊地址而非通常住址。
- (2) What is the purpose of the New Inspection Regime?
這種安排的目的是什麼？
- Protect the privacy of personal information. Under the New Inspection Regime, the Usual Residential Address as well as the full identification number of a director are treated as "Protected Information" and will not be provided for public inspection.
- 保障個人資料私隱。在新的查冊安排下，董事的通常住址和完整身分識別號碼被視為“受保護資料”，不會提供予公眾查閱。
- (3) Is the New Inspection Regime applied to a director which is itself a company?
新查冊安排是否適用於本身是公司的董事？
- No. Company's Registered Office Address ("RO") and Company No. are not Protected Information, therefore, the New Inspection Regime does not apply to any director which is itself a company ("corporate director" in CSA). It only affects natural person directors ("individual directors" in CSA), including any Alternate Director or Reserve Director.
- 否。公司的註冊辦事處地址 (RO) 及公司編號並不屬於受保護資料，因此，新查冊安排並不適用於任何本身是公司的董事 (在 CSA 中稱作“法團董事”)。新安排只影響自然人董事 (在 CSA 中稱作“個人董事”)，包括任何候補董事或備任董事。
- (4) Does directors still need to report their Usual Residential Address to CR?
董事是否仍需向 CR 申報其通常住址？
- Yes. The usual Residential Address is still needed to report to CR and must be maintained in the company's Register of Directors. The correspondence Address is only an extra piece of information, not a replacement for the Usual Residential Address.
- 是。董事仍需向 CR 申報其通常住址，並須將該住址載入公司的董事登記冊中。通訊地址只是一項額外資料，並非用來取代通常住址。
- (5) Who can see the Protected Information?
誰可以查看受保護資料？
- Some "Specified Persons" will continue to have access to Protected Information by making applications to CR for the purpose of the performance of their specified functions. Other than the data subject itself and members of the company, a Specified Person may

also be a liquidator, a public officer, a lawyer, a practicing CPA, a bank, or a financial institution regulated under the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap 615), etc.

一些“指明人士”可繼續以執行其特定職能的目的，向 CR 提出申請查看受保護資料。除資料當事人本身及公司成員外，指明人士亦可以是：清盤人、公職人員、律師、執業會計師、銀行，或受《打擊洗錢及恐怖分子資金籌集條例》(第 615 章) 監管的金融機構等。

(6) Can a director “change back” the Correspondence Address to its Residential Address as it was before?
董事可否將通訊地址“改回”為原來的住址？

Yes. The Correspondence Address of an Individual Director can be any address (Post office box excepted). On 24 October 2022, the Correspondence Address of any Individual Director on CR’s register will, by default, be changed to the company’s RO, as if that director has made the change on his or her own. If a director wants to use its Residential Address as it was before, or use a new address, as the Correspondence Address, the director should submit a Form ND2B within 15 days after 24 October 2022 to report the change. Against this background, any address other than the RO is called a “Specified Address”.

可以。董事的通訊地址可以是任何地址（郵政信箱除外）。只是 CR 在 2022 年 10 月 24 日會將其登記冊上個人董事的通訊地址默認更改為公司的 RO，猶如董事自己更改地址一樣。如董事希望維持使用住址，或以一個新地址，作為通訊地址，董事應在十五日內提交一份表格 ND2B 以作更改。在此情況下，除 RO 以外的任何地址都被稱為“指明地址”。

(7) There is another data field “Mailing Address” in CSA. Is it the same as the Correspondence Address?
CSA 中另有“郵遞地址”的資料欄。這和“通訊地址”是否一樣的？

No. They are two different things. “Mailing Address” belongs to the Entity Master File, while “Correspondence Address” belongs to the Capacity Master File. “Mailing Address” is the unique address used by the service provider to deliver documents or invoices etc. to the Entity regardless of directorship.

不是。它們是兩樣不同的東西。“郵遞地址”屬於實體主資料檔案，而“通訊地址”屬於職務主資料檔案。無論該實體擔任那一家公司的董事，“郵遞地址”是服務提供者用來向實體送遞文件或發票等的統一地址。

(8) Is the New Inspection Regime also applied to members of the company?
新查冊安排是否也適用公司的成員（股東）？

No. The New Inspection Regime does not apply to members (shareholders) of the company. By law, members do not need to disclose their usual residential address or identification numbers in public records all the time.

否。新查冊安排並不適用於公司的成員（股東）。一向以來，法例並無要求成員在公眾記錄中披露其通常住址或身份識別號碼。



CPAnywhere: Professional Practice Management System 執業管理系統

■ The problem with multiple approvals of the same invoice 同一張發票的雙重批核問題

A user has reported to us that they have two supervisors trying to approve the same invoice. Because of the slight timing difference, it confused the automatic allocation of the invoice number. For example, if the first supervisor approved the invoice, the system allocates invoice number “101”. In just a second, the second supervisor approves the same invoice, the system allocates invoice number “102” to it.

There is really no financial implication to the two system transactions since there is only one invoice got approved. However, it does result in the skipping of invoice number “101” not being used. We are going to disallow the second approval when the request goes to the server and the system found out that the invoice has already been approved. Once we are done with the changes, we will update your system. Thank you so much for reporting this to us!

我們收到一位用戶的報告說，他們有兩個主管試批核同一張發票。由於時間上的些微差異，造成了自動分配發票編號的混亂。例如，第一個主管批核發票時，系統分配了發票編號 101。差不多同一時間，第二個主管批核同一張發票，系統再為其分配發票編號 102。由於只有一張發票獲得批核，這兩筆系統交易沒有帶來財務上的實際影響，但確實會導致發票編號 101 被跳過而未有被使用。我們將會修訂系統：一旦伺服器收到請求而系統發現發票已被批核，我們將不允許第二次批核進行。修訂完成會更新系統。非常感謝您們的報告！

■ More information added to Invoice Registry 發票登記冊新增信息

In addition to adding a separate column called “Advances” to the Invoice Registry Report, we have also expanded the annotation to indicate more status of an invoice. The basic status tells an invoice is Settled (S), Outstanding (O/S), or Cancelled. However, we have added extra annotations as follows:

- FP (Fully Paid)
- AD (Advance and Deposit)
- CN (Credit Note issued)
- WO (Write-Off)
- P (Partial Paid)

Annotations can be used in combination. For example, the annotation for a fully paid invoice will be S+FP. For a fully paid invoice with excess payment, the annotation will be S+FP+AD. For a settled invoice with partial payment with write-off, the annotation will be S+P+WO, and so on.

除了在發票登記冊報表中添加了一個名為 **Advances** 的獨立欄位外，我們還擴充了更多有關發票 **Status** (狀態) 的註釋部分。基本狀態表示發票已結算 (S)、未結算 (O/S) 或已取消 (Cancelled)。新加入的額外註釋有：

- FP (已全額支付)
- AD (預付和存款)
- CN (已發出貸項通知書)
- WO (銷帳)
- P (部分支付)

註釋可以合併使用。例如，已全額支付發票的註釋是 **S+FP**。對於帶有超額付款的全額支付發票，註釋為 **S+FP+AD**。對於部分支付和帶有銷帳的已結算發票，註釋為 **S+P+WO**；如此類推。



AML system for CSA

(為遵從打擊洗錢及恐怖分子資金籌集的規定)

■ Questions asked by CR Inspector on AML system for CSA (part I) CR 稽查人員就 AML system for CSA 的提問 (上)

Recently, one of our users had gone through the regular audit by the Companies Registry (“CR”) and passed it with flying colour. Regarding matters of anti-money laundering and counter-terrorist financing, the Inspector raised three questions about the AML system for CSA (“AML system”). We take this opportunity to share with all other AML system users here the data flow and how our Sanction/Wanted List and PEP check works.

最近，我們一位用戶出色地通過了公司註冊處 (CR) 的定期審核。在打擊洗錢及恐怖分子資金籌集方面，稽查人員就 AML system for CSA (AML 系統) 提出了三個問題。我們藉此機會在這裡與所有其他 AML 系統用戶分享我們的制裁/被通緝名單和 PEP 查核的工作原理和數據流程。

■ Where is the source of our Sanction/Wanted List and PEP data come from?

我們的制裁/被通緝名單和 PEP 的數據來自哪裡？

We have a technical team that consists of data specialists to search relevant web data files online and convert those raw data from different sources into readable formats and store them in our own data system after careful analysis.

Each country or organization has a different way to treat its data. Some treat them more openly like the US Treasury, while others make it more complicated like the United Kingdom. That means we have to use different ways to retrieve those raw data automatically by their levels of complexity with diverse custom-built programs.

Regarding the source on Sanction/Wanted List, we use ONLY original data and never rely on any secondary information. For PEP, we do our own research to determine the PEP status and combine it with the reported status through our AML system users. By doing so, even any AML system user can contribute to the creation and share the content of our PEP Private List.

我們設有一支長於數據處理的技術團隊負責在線搜尋相關的網絡數據文件，並將來自不同源頭的原始數據轉換成可讀格式，經小心分析後存儲在我們自己的數據系統中。

每個國家或組織都有不同的方式來處理他們的數據。在格式處理方面，有些會較為開放，例如美國財政部，有些則較為複雜，例如英國。因此我們必須運用不同方式，視其複雜程度，以不同的定製程式自動檢索這些原始數據。

有關制裁/被通緝名單的來源，我們只會採用原始數據，從不依賴任何二手資料。至於 PEP 狀態的決定，我們會進行自己的研究，並與 AML 系統用戶的狀態報告相結合。通過這種方式，任何 AML 系統用戶也可以參與建立及共享我們的 PEP 專屬名單。

■ How frequently do we update our Sanction/Wanted List data?

我們多久更新一次制裁/被通緝名單的數據？

We do this on a daily (working day) basis.

Each day, our Data Retrieval System (“DRS”) will search for each designated external source and determine whether there is any change to it. If any change is detected, the DRS will retrieve the new data from the source and convert them into our “Data Source” all over again.

This automated procedure only works when the external source maintains a steady data format. It happened that the United Kingdom just radically changed its whole data format. Fortunately, our DRS was able to detect the change and alerted us to rebuild the program. However, this rarely happened.

名單在每個工作天都會更新一次。

每日，我們的數據檢索系統 (DRS) 會逐一搜索指定的外部源頭並確定其有否任何變更。如果檢測到任何變更，DRS 會從該源頭中檢索出新數據並重新將其轉換成我們的“數據源”。

只要外部源頭的數據格式保持固定，這套自動程序便能運作無間。碰巧曾經一次英國將整個數據格式從根本上改變了。幸好我們的 DRS 偵測得到這個變化，並提示我們需要重建有關的程式。然而，這種情況極少發生。

(To be continued. 待續。)

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