

Inside this Issue 本期內容：

[CSA](#)

- Q & A for Users: How to record share certificates in CSA?
用戶答問系列之：如何在 CSA 處理股票記錄？

[CPAnywhere](#)

- Review the “Leave” Function on CPAnywhere’s mobile app and Ask for Your Suggestions
審視 CPAnywhere 流動應用程式中的“休假”功能並徵求您的建議

[AML for CSA](#)

- Updated Version 1.3.0: Featuring the Automated Risk Assessment Report Function
更新版 1.3.0：新增自動化風險評估報告功能

[General Interest 產品以外](#)

- Risk to US Taxpayers in any Involvement in Virtual Currency Transactions

[Join Our Team 人才招聘](#)

- CSA Support Specialist (CSA 支援專員)
- System Support Specialist (系統支援專員)



CSA: the Company Secretarial Software 公司秘書專業軟件

■ Q & A for Users: How to record share certificates in CSA? 用戶答問系列之：如何在 CSA 處理股票記錄？

A share certificate is a document issued by a company as proof of the member’s ownership of a specified number of shares of the company. For a company having a share capital, the term “shareholder” and “member” means the same things. They can be used interchangeably.

股票是由公司發行的一種文件，作為股東擁有公司指定數量股份的證明。對於一家股份有限公司來說，“股東”和“成員”一詞含義相同。它們可以互換使用。

CSA has a “master file” (a data file that can have ancillary files) for recording share certificates for each company. It can be accessed through the following menu path:

{ Client > Share Certificates Management Master File }

CSA 有一個“主資料檔案”(可帶有附屬檔案的數據檔案)，用於記錄每家公司的股票。該檔案可以通過以下路徑前往：

{ 客戶 > 股票管理主資料檔案 }

There you can enter such information as Certificate no., Name of holder, Class of shares, No. of shares, Distinctive no., Consideration (cash and/or non-cash), Date of issue, and Date of cancellation etc.

您可以在該處輸入以下資料：證書編號、持有人姓名、股份類別、股份數目、股份編號、代價（金錢及/或非金錢）、發行日期及註銷日期等。

Although you can add or edit records in the master file directly, normally you don't have to do so, unless you want to put back past certificates to it for historical records maintenance purposes. CSA has a mechanism to automatically insert or update records to this master file through Jobs related to shareholdings namely, Allotment of New Shares and Transfer of Shares (both under { Job > Alternation of Member }). On doing either Job, there is always a dedicated field with a small button like this [▼] for you to call up a subsidiary input screen to collect essential information (as listed above) about the share certificate to be issued. The most convenient part is that you can cancel any existing certificate at the same time if you want to consolidate existing shares into the new certificate.

雖然您可以直接在主資料檔案中新增或更改記錄，但通常您不必這樣做，除非您想將過去的證書放回到主資料檔案中以用於歷史記錄維護的目的。CSA 備有一個機制，可以通過與股權相關的工作（即 { 辦理工作 > 成員/股東的變更 } 下的「配發新股」及「股份轉讓」）自動插入或更新該主資料檔案的記錄。上述工作都會提供帶有這樣一個小按鈕 [▼] 的專用資料欄供您調用一個輔助輸入屏幕來收集有關要發行的股票的基本資料（如上所列）。最方便的部分是，您可以在需要時同時註銷任何現有證書，以便將現有股份合併到新證書中。

In the master file, you will find that a "Job ID" can be associated with both "Issue" date and "Cancel" date. This provides an audit trail of the source of the data.

在主資料檔案中，您會發現“發行”日期和“註銷”日期都可以與一個“工作代號”關聯，這提供了對資料來源的審計跟蹤。

Law Reference 法例參考

The issuance of share certificates to shareholders is part of your compliance practice.

向股東發行股票是您合規實務的一部分。

For allotments, pursuant to sec.144 of the Companies Ordinance ("CO"), a company must complete the certificates for the shares and have the certificates ready for delivery within 2 months after the allotment.

對於股份配發，根據《公司條例》(CO) 第 144 條，公司須在股份配發後的 2 個月內，製成該等股份的股份證明書，以及備妥該等股份證明書以供交付。

For transfers, pursuant to sec.155 of CO, a company must complete the certificates for any of its shares that are transferred and have the certificates ready for delivery within , 2 months (for a private company) or 10 business days (for any other company) after the day on which the transfer is lodged with the company.

對於股份轉讓，根據《公司條例》(CO) 第 155 條，公司須在指明的限期內製成被轉讓的該公司任何股份的股份證明書，以及備妥該等股份證明書以供交付。上述限期是指向該公司提交有關轉讓書的日期後的 2 個月（就私人公司而言）或 10 個營業日（就任何其他公司而言）。

If a company contravenes any of the above sections, the company, and every responsible person of the company, commit an offence, and each is liable to a fine at level 4 and, in the case of a continuing offence, to a further fine of \$700 for each day during which the offence continues.

公司如違反上述條文，該公司及其每名責任人均屬犯罪，可各處第 4 級罰款，如有關罪行是持續的罪行，則可就該罪行持續期間的每一日，另各處罰款\$700。



CPAnywhere: Professional Practice Management System 執業管理系統

Review the “Leave” Function on CPAnywhere’s mobile app and Ask for Your Suggestions

審視 CPAnywhere 流動應用程式中的“休假”功能並徵求您的建議

We are planning to rebuild the “Leave” function on the CPAnywhere’s mobile app to make it more informative and enhance the efficiency of use for employees to apply for leave and supervisors to approve it.

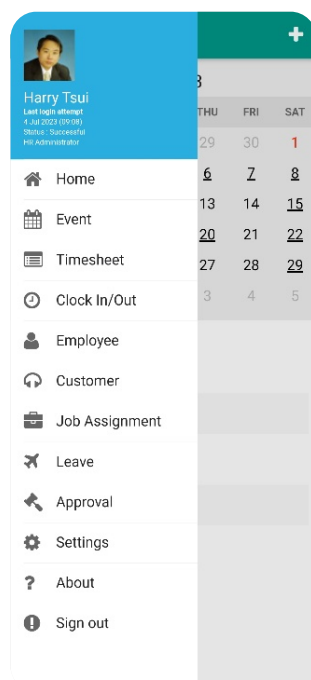
我們計劃重建 CPAnywhere 流動應用程序上的「休假」功能，以便員工申請休假和主管批准休假時更加高效、信息更豐富。

Therefore, we are presenting to you here the existing flow of Leave Application and Approval in picture formats so that you can think of a new way to make the process to be more smooth and easy to use. For convenient sake, I am the Employee who applies for leave as well as the Supervisor approving the leave application.

因此，我們在這裡以圖片形式向您展示現行的請假申請和審批流程，看看您會否有新的想法，使流程更加順暢和易於使用。為了方便起見，我是請假的員工，也是批准請假的主管。

The Workflow 流程

(1) On the Main Screen of the mobile app, select “Leave”.
在流動應用程式主屏幕選擇「休假」。

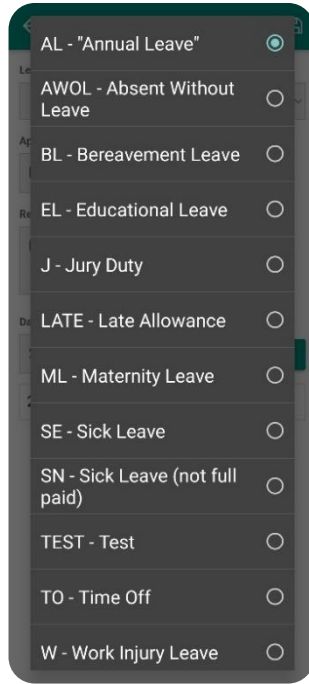


(2) Checking your Leave Balances:
查看您的休假餘額：

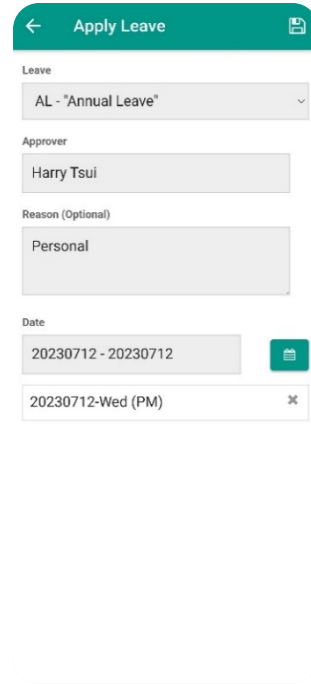


- (3) The system can handle various kinds of leave. In this case, I am going to apply for an Annual Leave.

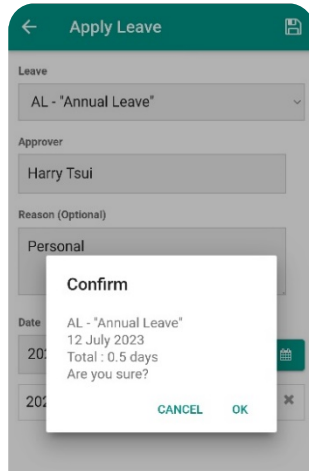
系統可以處理不同的休假類別。在本情況，我要申請年假。



- (4) Applying for Leave:
申請休假：



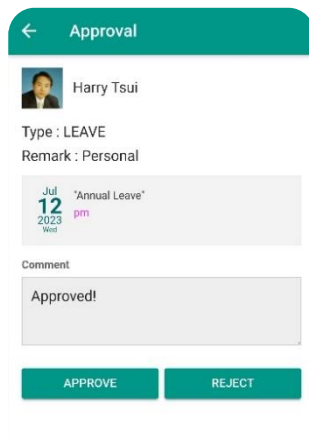
- (5) Confirmation:
確認：



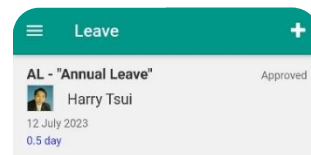
- (6) Done:
完成：



- (7) Approval from the Supervisor, in this case, it is also myself!
主管批准 (在此情況下，也是我自己！)



- (8) Checking for the leave application status... It was approved:
查詢請假申請的狀態... 已獲批准：



- (9) Automatically listed on the Company Calendar as My Event:
自動在公司日曆中列出，作為「我的事件」：



We value your opinion
我們重視您的意見

The whole process looks very simple from the user's point of view; however, the leave application system is extremely complicated when it takes into account the various factors such as rosters, leave units, and leave types that conform to the provisions of the Employment Ordinance and individual company's policy.

從用戶的角度來看，整個過程看起來相當簡單；然而，當考慮到須符合《僱傭條例》的條文和個別公司政策如值勤表、休假節數的單位和休假類型等各種因素時，休假申請系統可能會變得極其複雜。

If you have any comments, please feel free to share them with us.

如果您有任何意見，歡迎隨時與我們分享。



AML for CSA

(為遵從打擊洗錢及恐怖分子資金籌集的規定)

Updated Version 1.3.0: Featuring the Automated Risk Assessment Report Function

更新版 1.3.0：新增自動化風險評估報告功能

Our Mission
我們的使命

Nowadays, the additional responsibilities put on professionals like company secretaries, trustees, CPAs, lawyers, bankers, stock brokers, and real estate agents are getting so much more complicated. Handling AML/CFT tasks is perhaps the most obvious example. Therefore, as a professional software developer for professionals, our mission is to maximize the use of computer power to help you do those tasks at ease so that your additional work burden can be greatly alleviated and continue concentrating on day-to-day client service.

如今，公司秘書、信託人、會計師、律師、銀行家、股票經紀、地產經紀等專業人士承擔的額外責任變得更加複雜。處理 AML/CFT 的任務可能是最明顯的例子。因此，作為一間為專業人士服務的專業軟件開發商，我們的使命是運用電腦的最大力量來幫助您輕鬆地完成這些任務，使您的額外工作負擔能夠大大減輕，以繼續專注於日常的客戶服務。

Evolution of the System
系統的演進

For the last three years, AML for CSA has experienced many important evolutions:

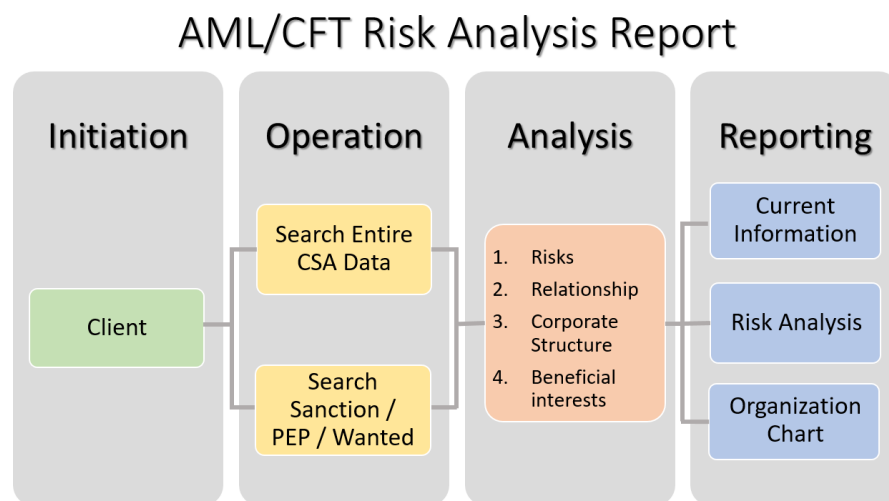
在過去三年中，AML for CSA 經歷了許多重要的演進：

- Increased the sanction list from 2 to 16+ and growing.
將被制裁名單從 2 個增加到超過 16 個，並且還在增加中。
- Added the wanted/fugitive lists to 5.
將被通緝/逃犯名單增加到 5 個。
- Developed the “AML Policy Manual” to be adopted by users.
制定“反洗錢政策手冊”供用戶採用。
- Added the “Control Center” for Compliance Officer.
新增合規主任“控制中心”。
- Added the automated Risk Analysis Report function (the latest feature).
新增自動化風險分析報告功能（最新功能）。

How does the Automatic Risk Analysis Report work?

自動化風險分析報告是如何運作的？

The Workflow
工作流程



- (1) Go to the Client menu and select a Client for the analysis.
前往“客戶”選單並選擇一個客戶進行分析。
- (2) Select the “Risk” tab.
選擇“風險”分頁。
- (3) Select a Risk Assessment checklist template. (The newest being the [CRGL_CHAP4_2023] Chapter 4 - Assessing risk and applying a risk-based approach (June 2023))
選擇一個風險評估清單範本。(最新範本為 [CRGL_CHAP4_2023] Chapter 4 - Assessing risk and applying a risk-based approach (June 2023))

The Analysis Report
分析報告

The system will then generate an MS-Excel file with three worksheets presenting the following:

然後，系統將生成一個 MS-Excel 文件，其中包含三個工作表以顯示下列內容：

Worksheet 1: Current Information sheet of the Client

工作表 1：客戶最新資料

Worksheet 2: The Risk Analysis Report

工作表 2：風險分析報告

Worksheet 3: An Organizational Chart that emphasizes in shareholdings and nominee-trustee relationships (if found).

工作表 3：強調股權和代名人-受託人關係 (如果找到) 的組織結構圖

The most important thing is to let the computer do all the hard work. All you need to do is just to see the result and make decisions based on the results and findings of the extensive Risk Analysis Report.

最重要的是讓電腦來完成所有繁複的工作。您只需查看結果並根據廣泛的風險分析報告的結果和發現來做出決策。

With the introduction of the A.I. technology, we are looking forward to develop a more robust system to help you to increase the efficiency in handling the AML/CFT tasks with as little effort as possible.

隨著 AI (人工智能) 技術的引入，我們期望可以開發一套更強大的系統來幫助您事半功倍地處理 AML/CFT 的工作。



General Interest

產品以外

Risk to US Taxpayers in any Involvement in Virtual Currency Transactions

Hong Kong starts to hand out licenses to virtual currency dealers in 2023. Does it mean that Hong Kong is now recognizing virtual currency status as a legitimate asset class? What if a Hong Kong resident with a US green card buys or sells virtual assets using a licensed virtual currency dealer in Hong Kong? What is his or her risk?

The US is starting to treat a person who has an interest in virtual currency as a potential criminal for tax evasion. The recent mandatory question on virtual currency shows their intention.

On the US Federal Tax Return in 2023:

Question: Did you have any financial interest in a digital asset in 2022?

The digital asset includes things like virtual currency (Bitcoin, Ethereum, Dogecoin) or non-fungible tokens (NFT)

Answer: Yes, I did one of the following in 2022

- (1) Received as a reward or awarded a Digital Asset
- (2) Received a Digital Asset as a payment for properties or services
- (3) Sold a Digital Asset
- (4) Exchanged for another Digital Asset, for property or cash

(5) Gifted or otherwise, disposed of a Digital Asset

Answer: No, I did none of the above with digital asset (or a financial interest in a Digital Asset) in 2022

The Internal Revenue Service is now making assumption that almost all virtual currency transactions are not being reported. This question is a prerequisite if the IRS is going to use tax evasion, which is criminal, to go after non-reporters when the finding is different from this question. With the additional 85,000 newly hired tax auditors, the chance for audit is definitely higher if a person deals in virtual currency. For US persons, be warned if you are dealing with virtual currency.

(This article does not have a Chinese version. 本文並無中文版。)

Join Our Team 人才招募

We are looking to hire someone who possesses a passion for an IT-related job.

If you think you are one of them, please send your resume to career@plsoft.com telling us about yourself.

對下列 IT 相關的工作感興趣？將履歷發送至 career@plsoft.com 給我們介紹一下您自己吧！

Strictly Confidential 絕對保密

CSA Support Specialist (CSA 支援專員)

If you are problem-solving orientated and have hands-on experience in using CSA Expert, you are the most suitable person!

如果您是一個以解決問題為導向的人，並且有使用 CSA Expert 的實踐經驗，您將會是最合適的人選！

Your major duties include:

您的主要工作將包括：

- Perform User Support (resolve issues for users via phone or electronically)
用戶支援服務 (透過電話或電子方式為用戶解決問題)
- Provide User Training (conduct on-line learning sessions for new users)
用戶培訓服務 (透過在線方式為新用戶講解軟件操作)

Please be rest assured that in-house training will be provided for you to perform the above duties.

請放心，我們會為您提供內部培訓以執行上述工作。

System Support Specialist (系統支援專員)

- Be customer-service orientated
以客戶服務為導向
- At least two years of IT-related work experience
兩年或以上 IT 相關工作經驗
- Hands-on experience in trouble-shooting PC, LAN, and Internet problems
擁有解決 PC、LAN 和 Internet 問題的實踐經驗
- Knowledge of installing MS-SQL, MS Windows, and Linux servers
懂得安裝 MS-SQL、MS Windows 和 Linux 伺服器
- Perform in-house hardware/software installation, configuration, and maintenance
執行內部硬件/軟件安裝、配置和維護
- Provide IT supporting and trouble-shooting services for clients as needed
根據需要為客戶提供 IT 支援和故障排除服務

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Any questions, comments, or suggestions can be sent to the Editor at plinfo@plsoft.com

Tel: 2521-3110 | GPO Box 600, Hong Kong