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

CR Announced 117 Revised Specified Forms

CR 公佈了 117 份經修訂的指明表格

The Companies Registry (“CR”) has recently announced 117 revised specified forms to be implemented on 27 December 2023 (also being the implementation date of Phase 3 of the New Inspection Regime). However, (Thank God!) there is a transitional period of 6 months in which both old and new forms can be used, with the exception of NNC1, NNC1G, NNC5, and NN1 (these forms are for company incorporation or registration purposes) which have a shorter transitional period of 4 weeks (i.e. until 24 January 2024). In addition, forms for open-ended funds do not have any transitional period.

公司註冊處 (CR) 最近公佈了 117 份經修訂的指明表格，將於 2023 年 12 月 27 日起實施 (該日同時亦為新查冊安排第三階的實施日期)。不過 (謝天謝地!) 有 6 個月的過渡期，新舊表格均可使用。例外的只有 NNC1、NNC1G、NNC5 和 NN1 (這些屬公司成立或註冊的表格)，過渡期較短，為 4 週 (即截至 2024 年 1 月 24 日)。此外，開放式基金的表格不設任何過渡期。

Adoption of the UBI
UBI 的採用

The adoption of the UBI is the major change. UBI stands for “Unique Business Identifier”, which is a number to uniquely identify legal entities. Beginning from 27 December 2023, instead of the “Company Number”, the Business Registration Number (“BRN”) (i.e. the first 8 digits of the Business Registration Certificate number) assigned by the IRD’s Business Registration Office is adopted as the UBI of all companies and entities under the administration of CR. They include:

- Companies incorporated or registered under the Companies Ordinance (Cap.622);
- Open-ended fund companies incorporated or registered under Part IVA of the Securities and Futures Ordinance (cap.571);
- Limited partnerships registered under the Limited Partnerships Ordinance (cap.37);
- Registered trustees corporations incorporated under the Registered Trustees Incorporation Ordinance (cap.306); and
- Other entities formed or registered under various Ordinances administered by CR.

採用 UBI 是最主要的變化。UBI 即「唯一業務識別碼」，是用於識別法人實體的唯一號碼。自 2023 年 12 月 27 日起，所有在 CR 規管下的公司及實體將會採用稅務局商業登記處分配的商業登記號碼 (BRN) (即商業登記證號碼的前 8 位數字) 作為 UBI，以代替“公司編號”。這些公司/實體包括：

- 依據《公司條例》(第 622 章) 成立或註冊的公司；
- 依據《證券及期貨條例》(第 571 章) 第 IVA 部成立或註冊的開放式基金型公司；
- 依據《有限責任合夥條例》(第 37 章) 註冊的有限責任合夥；
- 依據《註冊受託人法團條例》(第 306 章) 成立的註冊受託人法團；和
- 根據 CR 規管下的各種條例成立或註冊的其他實體。

Upon the implementation of UBI, you can look up the corresponding BRN of a company/entity by its existing Company Number, and vice versa, by using the “CR/BRN Mapping” function provided in CR’s Electronic Search Services.

UBI 實施後，您可以使用 CR 電子查冊服務提供的「公司編號與商業登記號碼對照」功能，透過現有公司編號查找公司/實體對應的 BRN，反之亦然。

To let you have further ideas on how these forms are revised, we would like to take one of the most used forms NNC1 (Incorporation Form – Company Limited by Shares) as an example to explain how the “new” form is different from the “old” form:

為了讓大家對這些表格的修訂有進一步的了解，我們以最常用的表格 NNC1 (法團成立表格 - 股份有限公司) 為例，解釋“新”表格與“舊”表格有何不同：

Business Nature
業務性質

[Page 1]: Nature of Proposed Business

[第 1 頁]: 擬經營業務性質

The form requires a company to report its nature of proposed business by providing a “code” and “description”. If the company proposes to carry on more than one category of business, only the principal business activity needs to be reported. As far as we understand, CR is adopting the categories of the Hong Kong Standard Industrial Classification Version 2.0 (“HSIC V2.0”)#. In fact, the HSIC V2.0 has also been used by IRD on their Profits Tax Returns for years to help to assess taxation of specific categories of business more effectively.

表格要求公司透過提供「編碼」和「描述」來申報其擬經營業務性質。如果公司擬經營

多於一種業務，則只需申報其主要的經營業務。據我們了解，CR 採用《香港標準行業分類 2.0 版》(HSIC V2.0)# 的分類方法。事實上，稅務局多年來也在其利得稅報稅表上使用 HSIC V2.0，以助更有效地對特定類別行業的稅務作出評估。

HSIC V2.0 follows a 5-level hierarchical system. You only need to find out and report the second level category (represented by a 2-digit numeric code) called an “Industry Division” that best describes the company’s business nature. Please visit CR’s website for the “List of Code and Description of Business Nature”.

HSIC V2.0 是一個五層分類系統。您只需要找出並申報最能描述該公司業務性質，稱為「行業大類」的第二層類別 (由兩位數字代碼表示) 即可。請前往 CR 網站參看「業務性質的編碼及描述表」。

HSIC V2.0 is a statistical classification framework devised and maintained by the Census and Statistics Department by modelling on the “International Standard Industrial Classification of All Economic Activities (ISIC) Revision 4” promulgated by the United Nations Statistics Division. HSIC V2.0 是一套統計分類架構，由政府統計處按聯合國統計司出版的《所有經濟活動的國際標準行業分類修訂本第 4 版》編訂和維護。

Reporting Addresses in
Structured Format
結構化格式填報地址

[Page 1]: Proposed Address of the Company’s Registered Office in Hong Kong (and all other pages with address)

[第 1 頁]：公司在香港的註冊辦事處的建議地址 (及所有其他帶有地址的頁面)

Currently, addresses are reported in free format by general convention. Now, they should be reported in a structured format consisting of five parts:

目前，地址是以自由格式按照一般慣例填報的。現在，它們會以由五個部分組成的結構化格式填報：

<u>Part</u>	<u>Hong Kong Address</u>	<u>Non-Hong Kong Address</u>
<u>部分</u>	<u>香港地址</u>	<u>非香港地址</u>
1	Flat / Floor / Block etc. 室 / 樓 / 座等	Flat / Floor / Block etc. 室 / 樓 / 座等
2	Building 大廈	Building 大廈
3	Street / Estate / Lot / Village etc. 街道 / 屋苑 / 地段 / 村等	Street / Estate / Lot / Village etc. 街道 / 屋苑 / 地段 / 村等
4	District 區	District / City / Province / State / Postal Code etc. 區 / 市 / 省 / 州 / 郵遞區號等
5	Region (pre-filled as “Hong Kong”) 地區 (已預填為 “香港”)	Country / Region 國家 / 地區

Contract Telephone No.
聯絡電話號碼

[Page 2]: Hong Kong Contract Telephone Number

[第 2 頁]：香港聯絡電話號碼

Like email address, contact telephone number in Hong Kong of a company is provided to facilitate communication on a voluntary basis. But one thing you should be aware of is that once it was provided and upon change later on, you are required to use Form NR1 to notify CR.

一如電郵地址，公司在香港的聯絡電話號碼屬自願填報的項目以方便聯絡。但你應注意的是，一旦填報而日後發生變更，您需要使用表格 NR1 來通知 CR。

If the company secretary is a TCSP licensee, you should provide its License Number in the box provided under section 12 of the form.

如公司秘書為信託或公司服務持牌人，請在第 12 項有關的空格內填報其牌照編號。

If the company secretary is not required, by virtue of section 53B of the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (cap. 615), to obtain a TCSP licence to carry on a trust or company service business or is not carrying on a trust or company service in Hong Kong by way of business, and, therefore, has not obtained a licence#, For detailed instructions, please see Point 21 of the “Notes for Completion of Form NNC1”.

如公司秘書是憑藉《打擊洗錢及恐怖分子資金籌集條例》(第 615 章) 第 53B 條而無須領有 TCSP 牌照以經營信託或公司服務業務；或並非以業務形式在香港經營信託或公司服務，因而未領有牌照，請在適用的空格內加上✓ 號，並提供無須領有牌照的原因#。詳細說明請參閱「填表須知 - 表格 NNC1」第 21 點。

Please see also Q & A for Users: (c) Who are exempted from the TCSP licensing requirement? 請同時參閱用戶答問系列之：(c) 哪些人士可獲豁免 TCSP 牌照的要求？

CSA will release different versions phase by phase to help users get used to those big changes. The first such update (Version 6.0) will be announced later on.

CSA 將發布不同版本來幫助用戶逐步適應這些大變更。第一次更新 (版本 6.0) 稍後便會公佈。

Remember: Don't panic! There is a transitional period of 6 months for MOST of the forms (including NAR1 – Annual Return) in which both old and new versions can be used.

記着：不用驚恐！大部分表格 (包括 NAR1 -周年報表) 都有 6 個月的過渡期，新舊版本均可以同時使用。

Q & A for Users:

用戶答問系列之：

(a) What if a company does not have a Business Registration Number?

如果公司沒有商業登記號碼該怎麼辦？

Good question! For existing companies/entities incorporated/registered before 27 December 2023 that do not have a Business Registration No. (“BRN”), such as companies exempted from registration under the Business Registration Ordinance (cap.310), a “Dummy BRN” converted from the existing Company Number (or its equivalent) in CR’s records will be adopted as the Unique Business Identifier (“UBI”).

好問題！在 2023 年 12 月 27 日之前成立/登記，而沒有商業登記號碼 (BRN) 的現有公司/實體 (例如在《商業登記條例》(第 310 章) 下獲豁免商業登記的公司)，其唯一業務識別碼 (UBI) 將採用一個由 CR 記錄中該公司/實體原用的公司編號 (或等同編號) 轉換而成的「虛設商業登記號碼」。

For an existing local company without a BRN, a “C” will be added as the prefix for the Dummy BRN. For other entities without a BRN, the original alphabetic prefix of their numbers will be used as the prefix for the Dummy BRN. If the converted number is less than eight characters, “zeros” will need to be added in between the alphabetic prefix and the numerals to form the dummy BRN.

沒有 BRN 的現有本地公司，其「虛設商業登記號碼」起首將以添加的英文字母“C”為前綴。至於沒有 BRN 的其他實體，其前用編號內的前綴字母將會用作「虛設商業登記號碼」的前綴。若轉換後的號碼少於 8 個字元，則會在前綴字母和數字之間添加“0”，以組成「虛設商業登記號碼」。

For example, a local company with a CR Number “12345” will have a dummy BRN “C0012345” as its UBI. Similarly, the dummy BRN of a non-Hong Kong company with a CR Number “F1234” will be “F0001234”.

例如，一間在 CR 編號為“12345”的本地公司將會以“C0012345”的「虛設商業登記號碼」作為其 UBI。同樣地，在 CR 編號為“F1234”的非香港公司的「虛設商業登記號碼」將為“F0001234”。

(b) What Business Nature Code should be for a “holding company”?

「控股公司」的業務性質編碼應是什麼？

According to the Hong Kong Standard Industrial Classification Version 2.0 (“HSIC V2.0”), the industry code for an “Investment and holding company” is “642”. Its hierarchy looks like this:

First Level (Section) K : Financial and insurance activities

Second Level (Division) 64 : Financial service activities (except insurance and pension funding)

Third Level (Group) 642 : Investment and holding companies

根據《香港標準行業分類 2.0 版》(HSIC V2.0)，「投資及控股公司」的行業代碼為“642”。其層次結構如下：

第一層次 (主類) K : 金融及保險活動

第二層次 (大類) 64 : 金融服務活動 (保險及退休基金除外)

第三層次 (中類) 642 : 投資及控股公司

As far as we understand, CR is adopting the second level (Division) codes of HSIC V2.0 as the Business Nature Code of companies, therefore, the Business Nature Code of a holding company to be reported in CR forms should be “64”. Please seek advice from CR if you have doubt.

據我們了解，CR 採用 HSIC V2.0 第二層次 (大類) 代碼作為公司業務性質的代碼，因此控股公司在 CR 表格中填報的業務性質代碼應為“64”。如有疑問，可向 CR 尋求建議。

(c) Who are exempted from the TCSP licensing requirements?

哪些人士可獲豁免 TCSP 牌照的要求？

TCSP licensing requirement does not apply to the following persons/entities, therefore they can carry on a trust or company service business without a TCSP license:

- An “authorized institution” within the meaning of the Banking Ordinance (cap.155);

- A “licensed corporation” within the meaning of the Securities and Futures Ordinance (cap.571) that operates a trust or company service business in Hong Kong that is ancillary to the corporation’s principal business;
- An accounting professional; or
- A legal professional.

TCSP 的牌照規定並不適用於下列個人/實體，因此他們可以在沒有 TCSP 牌照的情況下經營信託或公司服務業務：

- 據《銀行業條例》(第 155 章) 所指的「認可機構」；
- 據《證券及期貨條例》(第 571 章) 所指的在香港經營信託或公司服務業務的「持牌法團」(前提是該業務附屬於該法團的主要業務)；
- 會計專業人士；或
- 法律專業人士。

We are stunned that Chartered Secretaries are not on the list!

感到錯愕的是，特許秘書不在名單之上！



CPAnywhere: Professional Practice Management System 執業管理系統

Extensive Use of Custom Reports by CPAnywhere Users

CPAnywhere 用戶廣泛使用自訂報表

Every firm may operate differently from others. The standard reports offered in CPAnywhere may not satisfy everyone’s requirements. Therefore, we offer a user-friendly Customer Report Writer for users to build on. For existing users, you may like to see how others are building their own reports.

每家公司的運作方式或與其他公司不同。CPAnywhere 中提供的標準報表可能無法滿足所有人的要求。因此，我們提供了一個簡易的客戶報表編寫器供用戶使用。對於現有用戶，您或許也想了解一下其他人如何建立自己的報表。

We would like to share three custom reports that have just recently been designed by our users:

我們想分享我們的用戶最近設計的三個自訂報表：

- (1) Employee Detailed Job Charge Report
(員工工作收費詳報)
- (2) Time Sheet Register per Employee
(個別員工工時紀錄登記)
- (3) Listing of Access Rights per User/Position
(個別用戶/職位的存取權限列表)

Report 報表 (1)

Operator ID	Nick Name	Customer ID	Customer Name	Job Assignment ID	Job Charge Hour
xxx					

Report 報表 (2)

ID	Work Date	Type	Job ID	Customer	Time Code	Work Hour	Charge Hour	Defined Group	Charged Amount
xxx									

Report 報表 (3)

ID	Template	Group	Right	View	New	Edit	Delete	Print	Execute
Full	Full Access Rights	Finance	Account Analysis Code Account Period Bank Account Billing Chart of Accounts General Ledger Disbursement Settlement						
		HR	Allowance Scheme Attendance Confirm. Calculate Leave Bal. Employee File Payroll Leave Approval						
		Office	Billing Code Job Code Work Procedure Job Assignment						



AML for CSA

(為遵從打擊洗錢及恐怖分子資金籌集的規定)

■ Shall we include the Suspicious Transaction Report (“STR”) to AML for CSA?

我們應否將可疑交易報告 (STR) 納入 AML for CSA 中？

When do you need to submit a Suspicious Transaction Report?

何時需要提交可疑交易報告？

When a person knows or suspects that any property represents proceeds of drug trafficking or an indictable offence, or is terrorist property, a disclosure must be made to the Joint Financial Intelligence Unit (JFIU) of the Hong Kong Police as soon as it is reasonable to do so.

當任何人知道或懷疑任何財產屬販毒或可公訴罪行的收益，或屬於恐怖分子的財產時，必須在合理的情況下盡快向香港警方的聯合財富情報組 (JFIU) 報告。

These obligations apply to any person, including a company and every officer of a company. Failure to report such knowledge or suspicion is a criminal offence and may be liable on conviction to a fine and imprisonment.

這些義務適用於任何人，包括公司和公司的每位高級人員。明知而不作出報告屬刑事罪行，一經定罪，可能會被處以罰款和監禁。

What are the major statutes in Hong Kong that govern STR? 香港有哪些主要法例規管 STR ?

The statutes that govern STR include, but not limited to, the following:

- Drug Trafficking (Recovery of Proceeds) Ordinance (cap.405)
- The Organized and Serious Crimes Ordinance (cap.455)
- The United Nations (Anti-Terrorism Measures) Ordinance (cap.575)
- AML & CFT (Financial Institutions) Ordinance (cap.615)

規管 STR 的法例包括但不限於：

- 《販毒 (追討得益) 條例》(第 405 章)
- 《組織及嚴重罪行條例》(第 455 章)
- 《聯合國 (反恐怖主義措施) 條例》(第 575 章)
- 《打擊洗錢及恐怖分子資金籌集 (金融機構) 條例》(第 615 章)

Every TCSP should acquaint itself with its responsibilities concerning AML/CTF. If you are a licensee, you are strongly advised to read carefully the “Guideline on Compliance of Anti-Money Laundering and Counter-Terrorist Financing Requirements for Trust or Company Service Providers” of the Companies Registry.

每個 TCSP 都應熟悉其有關 AML/CTF 的責任。如果您是一名持牌人，我們強烈建議您仔細閱讀公司註冊處的《信託或公司服務提供者遵從打擊洗錢及恐怖分子資金籌集規定的指引》。

How to submit an STR?

如何提交 STR ?

You can download the STR proforma or use the e-reporting system named Suspicious Transaction Report and Management System (STREAMS) to report suspicious transactions under the JFIU.GOV.HK website.

你可以在 JFIU.GOV.HK 網站下載 STR 表格副本或使用名為可疑交易報告及管理系統 (STREAMS) 的電子報告系統報告可疑交易。

Looking for your
valuable input
祈盼您的寶貴意見

When we first designed the AML for CSA system, we included the Suspicious Transaction Report function in the system. However, after the user meetings held before the launch of the system, many users were against this proposal.

當我們最初設計 AML for CSA 系統時，我們在系統中包含了可疑交易報告的功能。然而，在系統推出前召開的用戶會議上，許多用戶不支持這項提議。

In view of the fact that it has been three years since the inception of the system, this is a good time to review our initial decision. We are planning to include this STR feature back in the system. However, we do want your valuable input again. Please tell us about your preference. Thank you!

鑑於該系統啟動已經三年了，現在是回顧我們最初決定的好時機。我們計劃將 STR 功能重新納入系統中。但是，我們確實再次需要您的寶貴意見。請告知我們。感謝！



General Interest

產品以外

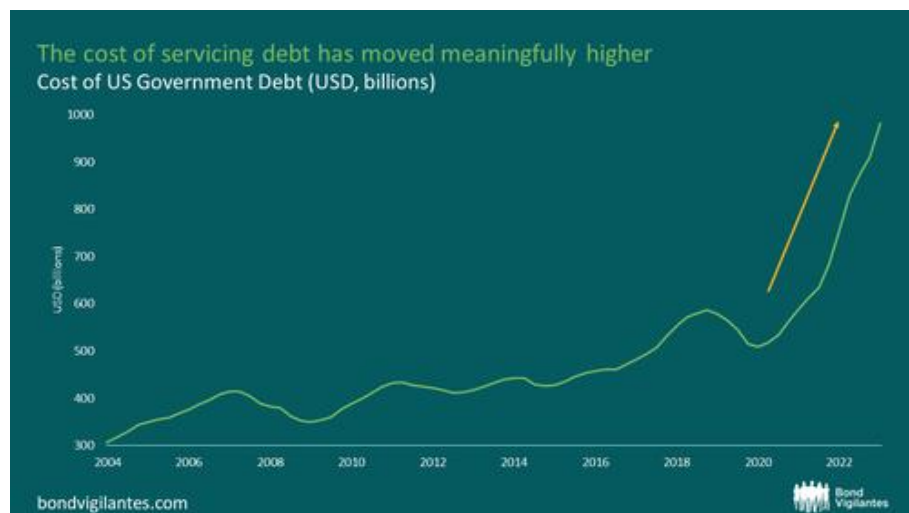
Is the US dollar already at its peak?

In economic theory, the value of a country's currency is based on its supply and demand relative to its neighbours. One single factor that governs the value of the US currency is that Saudi Arabia only accepts the US dollar for its oil export. This deal made by Henry Kissinger during the Nixon era has supported the US dollar for so long. It allows the US to start running the deficits for an extended period. However, good time don't last. As of today, the US is running a high deficit of 1,645 billion for the fiscal year of 2023.

Cumulative Receipts, Outlays, and Surplus/Deficit through Fiscal Year 2023

Receipt by Source (Billion)		Outlays by Function (Billion)	
Individual Income Taxes	\$2,176.00	Social Security	\$1,354.00
Social Insurance & Retirement	\$1,614.00	Health	\$889.00
Corporation Income Taxes	\$420.00	Medicare	\$848.00
Customs Duties	\$80.00	National Defense	\$821.00
Excise Taxes	\$76.00	Income Security	\$774.00
Miscellaneous	\$39.00	Net Interest	\$659.00
Estate and Gift Taxes	\$34.00	Veterans' Benefits & Services	\$302.00
		Transportation	\$127.00
Deficit	\$1,695.00	Commerce	\$100.00
		Other	\$260.00
Total:	\$4,439.00	Total:	\$6,134.00

It is understood that the deficit will be financed through issuing Treasury Bonds. With the increase in interest rate from one to five percent, the coming net interest expenses will not be 659 billion but double to triple this amount. What will be the effect on the US dollar?



Source: Bloomberg (September 30, 2023)

When an economic system spends more than it takes in, the difference is usually financed by issuing debts. The present attractiveness of the US dollar is based on the perceived strength of the US economy and its military might. When over half of the US dollars is circulating outside of the US continent, that means the rest of the world is in fact financing the US deficits. Currently, the rising interest rate is attracting US dollar

deposits in bonds, stocks, and US assets. This has a positive effect on the strength of the US dollar, but it puts pressure on the US overall interest expenses.

My question is: Is the US dollar already at its peak?

I would look for an answer by looking at the following events:

- (1) Will the US inflation rate come down? This will release the pressure on rate heights. The perceived downward trend in interest rates will dampen the strength of the US dollar.
- (2) Will the recession come in the US as expected by many analysts? I will look for the unemployment rate to determine whether the recession is coming.
- (3) Are people looking for an alternative reserve currency like the Euro or Yen, the two of the biggest foreign exchange reserves alternatives? Both the Euro and Yen have their own problems. Then what about the Chinese Yuan? For me, that is out of the question because of its closed current account status. What do the Russians, Saudi Arabian, and Brazilians do when they receive Yuan as a form of payment? They were quickly rushed to Hong Kong to convert them into the US dollar. The only "currency" that people do want is gold. Look at the Gold Rush that happened this month at Costco in the US, and you know why.
- (4) Will there be any major military conflicts? Traditionally, in times of war, the US is still considered a safe haven because of its size, military might, and self-contained economy, money will flow into this country for protection. With its eleven carrier groups patrolling the five continents, the world is a safer place.

Even the world is kicking themselves by complaining about the financing of the US deficits through the constant devaluation of the US dollar, it is the price to pay for safety and peace of mind.

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

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CSA Support Specialist (CSA 支援專員)

If you are problem-solving orientated and have hands-on experience in using CSA (the company secretarial software), you are the most suitable person!

如果您是一個以解決問題為導向的人，並且具備使用 CSA (公司秘書專業軟件) 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)

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 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。

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