# Newsletter

## P & L Associates

通訊‧聯繫

## Inside this Issue 本期內容：

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

**Updated Version 6.2**

**更新版本 6.2**

The updated version of CSA has been released.　If you haven't done the update, please follow the instructions sent to you earlier to download the files and update your system with your designated password.　The changes on this version include the following:

CSA 的更新版本已經發布。如果您還未進行更新，請按照之前發送給您的說明，並使用您的專屬密碼下載檔案以更新您的系統。 此版本的變更包括以下內容：

All revised CR specified forms that are Job-related (except NR2) are included in this updated version.　New forms that are not Job-related can be printed in { Tools > Blank Forms }.　The remaining Form NR2 (Notice of Location of Registers and Company Records) will be available as soon as it is ready.

所有與「辦理工作」相關的經修訂的 CR 指明表格 (除 NR2 外) 均包含在本更新版本中。 與「辦理工作」無關的新表則可以在 { 工具 > 空白表格 } 中列印。 餘下的 NR2 (登記冊及公司紀錄備存地點通知書) 將會儘快發佈。

**A Note of Appreciation:**

We would like to take this opportunity to thank the officers at the Companies Registry as well as all CSA Users for their great help and patience during this "chaotic" period.　The great number of the revised forms have been creating a lot of headaches for practitioners

simply because of the backward compatibility problems between the old and new databases, the vagueness of some reporting requirements as well as diverse interpretations of certain input boxes in the new forms. We must go back and forth with the Companies Registry for their clarification and instructions, and to find the most appropriate solutions to the technical problems we have encountered from time to time. Thus these uncertainties have consumed a lot of time and resources. At last, we are feeling appreciative and grateful for having this updated version released to our users, in time to meet the coming deadline.

**向大家致意：**

我們謹藉此機會感謝公司註冊處的主任以及所有 CSA 用戶在這個 "混亂" 時期給予的大力幫忙和耐心。 由於新舊資料庫之間的向後兼容問題、若干申報要求的模糊性，以及新表格中某些輸入欄位的不同演繹，海量的經修訂表格讓從業者感到頭疼。 我們必須與公司註冊處反覆溝通，尋求他們的澄清和指示，並針對我們不時遇到的技術難題尋找最合適的解決方案。 因此，這些不確定性消耗了大量的時間和資源。 最後，我們感恩能夠在即將屆滿的過度期之前及時向大家發布了這個更新版本。

## CPAnywhere: Professional Practice Management System
## 執業管理系統

### Case Study: Roster and Shift Setting in CPAnywhere
### 案例研究：**CPAnywhere 中的更表和輪班設定**

Proper use of roster and shift setting in CPAnywhere will help HR people to better manage staff scheduling, especially when unusual situation occurred that require adjustment to the normal work schedule.

正確使用 CPAnywhere 中的更表和輪班設定將有助於 HR 人員更好地管理員工值班安排，尤其是當發生需要調整正常工作安排的異常情況時。

Assuming that Ricky is in charge of a professional firm's IT administration. He has to set up the roster patterns in order to apply to each employee. The system works perfectly well in normal situations. What happens when he needs to make the amendment to more than one roster pattern? He would then need to go back and forth of each affected pattern in order to see the whole picture. To solve this common situation, we have devised a new way of better managing the amendment.

假設 Ricky 負責一家專業公司的 IT 管理。 他需要設定更表模式以便應適用於每位員工。系統在正常情況下運作良好。 當他需要對多個更表模式進行修改時會發生什麼？ 他需要來回查看每個受影響的模式才能看到整個情況。 為了解決這種常見情況，我們設計了一種更好地管理修改的新方法。

The following screen shows you how he sets up a roster pattern with the application of the shift to each date of the month. It is a simple and straightforward exercise and easy to understand.

以下畫面向您展示了他如何設定更表模式並將輪班應用於每月的每個日期。 這是一個簡單明了的練習，而且很容易理解。

Roster Maintenance

To make multiple amendments, Ricky just needs to first select the month, and then select all the affected rosters. We use rosters A and B as the examples. The system will display the colored-coded shifts for ease of visual scan that makes the changes a lot easier.

要進行多重修改，Ricky 只需要先選好月份，然後選擇所有受影響的更表。 我們以更表 A 和更表 B 為例。 系統將以不同顏色在視覺上顯示不同的輪班設定，使處理變更來得更加容易。

Exercise: There is a storm coming. The Hong Kong Observatory has hoisted Storm Signal 8 at 3 pm. All employees will need to go home. You, as the payroll and HR administrator will need to make the adjustment to the Shift and Roster table to cope with this sudden change so that the final payroll of the month will not be affected by early leave.

練習：暴風雨即將來臨。 香港天文台於下午三時發出八號暴風訊號。 所有員工都需要回家。 作為工資和人力資源管理人員，您需要對輪班和更表進行調整，以應對這種突如其來的變化，免於該月的最終工資受到提前下班的影響。

## AML for CSA
**(為遵從打擊洗錢及恐怖分子資金籌集的規定)**

### Adding the SFC's Enforcement List Search Function
**新增證監會執法清單搜尋功能**

We are pleased to announce that we have added the "Enforcement List" of the Securities and Futures Commission ("SFC") to our growing lists of individual and entity checks.   As of today, AML for CSA is able to perform the following solid functions:

我們欣然宣布，我們已將證券及期貨事務監察委員會的「執法名單」添加到 AML for CSA 不斷增長的個人和實體查核清單中。 現在，系統已擁有以下堅實的功能：

(1)  Sanction Check (25 jurisdictions)
制裁查核 (25 個司法管轄區)

(2)  Wanted/Fugitive List (7 jurisdictions)
被通緝/逃犯名單查核 (7 個司法管轄區)

(3)  PEP Private Check
政治人物查核 (根據專屬清單)

(4)  SFC Enforcement List
證監會執法名單搜尋

All Licensed Corporations and Registered Financial Institutions that are subject to SFC or the Hong Kong Monetary Authority ("HKMA") licensing are required to comply with the Anti-Money Laundering and Counter-Terrorist Financing (AML/CTF) statutory and regulatory requirements.

所有受證券及期貨事務監察委員會（「證監會」）或香港金融管理局（「金管局」）發牌的持牌法團及註冊機構均須遵守打擊洗錢及恐怖分子資金籌集 (AML/CTF) 的法例和法定要求。

The SFC would publish its "Enforcement News" periodically:

證監會會定期發布「執法消息」：

You can try out our new SFC Search function before the final launch of the updated version of AML for CSA by going to our following webpage:

在最終推出 AML for CSA 更新版本之前，您可以造訪我們的以下網頁，嘗試一下我們新的 SFC 搜尋功能：

www.plsoft.com/sfc-seach/:



In this case, we are just typing "YIP Chi", not the full name, to the search engine.  The system would search and compare with all existing data to match the typed name:

在本情況下，我們只在搜尋引擎輸入 "YIP Chi"，而不是全名。 系統將搜尋並與所有現存資料進行比較以符合鍵入的名稱：



The system returned 6 results.  The reason why there are 4 separate results relating to one of the persons is because there are four separate enforcement announcements by the SFC on different dates and for different reasons.  Users should check each one of them individually for details.

系統共回傳 6 條結果。 為何其中一位人士有 4 條獨立的結果？ 這是因為證監會曾在不同的日期、出於不同的原因發出過 4 份獨立的執法公告。 用戶應逐一檢視每項資訊的細節。

By clicking the link, you will find the actual enforcement news announced by SFC on its own website:

點擊鏈接，您將在證監會網站上找到實際的執法消息公告：
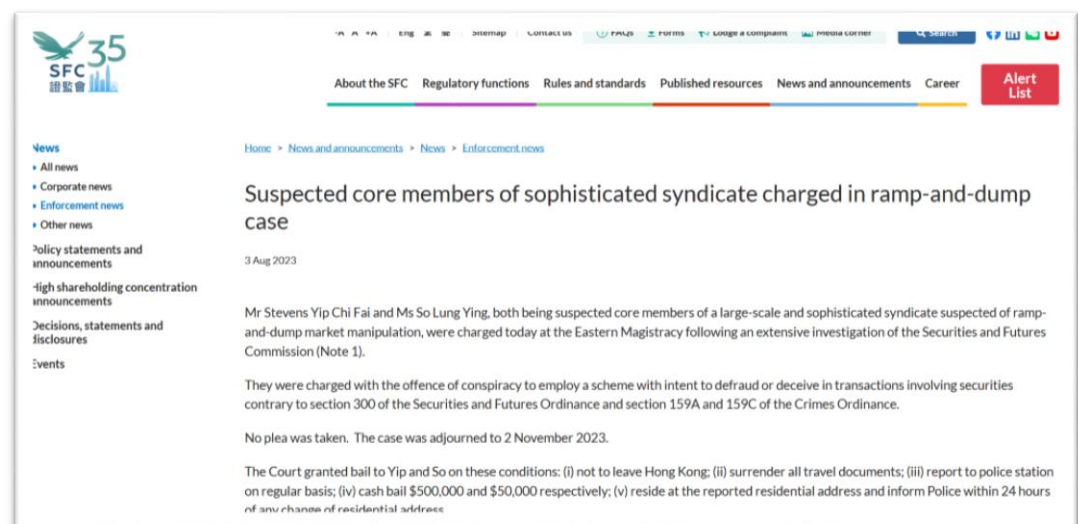


Or in Chinese format:

或其中文版本：

Users should record the checking results, together with all screening records and document, or record them electronically.

用戶應記下檢查結果以及所有篩檢記錄和文件，或以電子方式保存記錄。

We will implement this function in the AML for CSA system in the coming release of the updated version.

此功能將在 AML for CSA 系統下次發布的更新版本中落實。

## General Interest
## 產品以外

### ■ USA Green Card: Pros and Cons

The US is broke.   She desperately needs money.   There are usually three ways to get her money.   The first way to earn money is to export more than import and that has been proven not working.   The second way is to print money which she has been doing.   The third way is to increase taxes and that proved to be suicidal.   So, what's left?   When a man is broke, all he can think of is to collect the old debts.   In this case, the old debts mean the past taxes and penalties from non-filers.

Last year, the Inflation Reduction Act funded the new hire of 87,000 IRS agents, some carry guns, with the hope of raising additional revenue.   The agency will look at various areas.   One area is foreign green card holders who have been in low compliance.   If you have complied with the US tax and foreign bank requirements, you know how complicated and time-consuming it is even if you have no reportable income.

This sudden increase in law enforcement has placed many foreign green card holders in disarray, especially the ones that are not in full compliance with the tax and foreign bank reporting.

If you are holding a US green card, you will incur the following liabilities:

(1)   Worldwide income tax

(2)   Estate and gift tax

(3)   Foreign bank reporting

(4)   Foreign financial assets reporting

(5)   Foreign-holding corporation reporting.

Normally, the Statute of Limitation is three years if you have filed the correct forms.   That means the agency cannot audit you for any period before the beginning of the three years. If no report is filed, then there is no limitation.   That is why the first thing tax auditors would do is ask you to sign a Waiver of Statute of Limitation so that they can conduct the audit without the fear of losing out on the tax period.   If you refuse to sign the Waiver, they will then just do a rough estimate and send you the bill for payment.   This is considered the most important thing that a tax auditor needs to do before even doing anything else.

Now, let us consider the benefits.   Holding a US green card allows you to stay in the US permanently unless you are using the Investment Scheme or the "Married to US Person"

status. However, this is not entirely true. If you left the US for more than six months, you need to justify to the US immigration officer that your leaving is temporary only. Many green card holders get warnings if the period of staying outside the US is long, which means over six months. If the officer considers that your presence in the US is temporary in nature, he may confiscate your green card and then ask you to appear before an immigration judge to explain your situation. What I am trying to say is that holding a green card doesn't automatically allow you to come back to the US at will.

To get rid of those US tax and foreign bank requirements, you do need to go to the US embassy to fill out a declaration of giving up the permanent residency and return the green card. Afterward, you still need to file Form 8854 to complete your final expatriation process.

In conclusion, it is always better to stay away from the US tax net in a legal way rather than live in fear that you or your estate may someday be the target of tax enforcement.

(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**

### System Support Specialist (系統支援專員)

- Be customer-service orientated
- At least two years of IT-related work experience
- Hands-on experience in trouble-shooting PC, LAN, and Internet problems
- Knowledge of installing MS-SQL, MS Windows, and Linus servers
- Perform in-house hardware/software installation, configuration, and maintenance
- May need to provide IT support and trouble-shooting services for clients when needed

### Software Engineer (軟件工程師)

- University graduate in Computer Science or Software Engineering
- At least three years of full-time experience in the field of software development
- Well-versed in Object-Oriented methods, SQL data structures, and Entity-Relationship models
- Produce software specifications and develop software verification plans and quality assurance procedures
- Integrate software components built by programmers into fully functional software units or applications