



重要通告 請耐心細閱

敬啟者：

2016/17 年度利得稅報稅表格

香港稅務局已於二零一七年四月三日及五日分別發出 2016/17 年度之利得稅報稅表格，貴公司收到此表格時，請立即擲寄本會計師事務所，以便辦理延期手續。

(A) 呈報此利得稅報稅表之最後日期如下：

- (i) 結賬日期由 01/04/2016 至 30/11/2016 – 並無延期，該報稅表必須於 04/05/2017 之前呈報
- (ii) 結賬日期由 01/12/2016 至 31/12/2016 – 可延至 15/08/2017；及
- (iii) 結賬日期由 01/01/2017 至 31/03/2017 – 可延至 15/11/2017。

稅務局可能對未依期呈交報稅表之公司作出包括罰款、估稅或移送司法機構處理，而且限期一到便即以電腦程序處理罰款及估稅，故此 貴公司之賬冊、單據及文件等，請儘早送到本會計師事務所，以便早日完成核數及呈報稅務局，以免觸犯稅務條例。不依時呈報稅表，可以引致稅局罰款達致應繳稅款三倍之巨。

(B) 請 貴公司將年結、賬冊、單據等，立即或儘快送交本會計師事務所核數，但不可超過以下之限期：

- (i) 結賬日期由 01/04/2016 至 30/11/2016 – 於 14/04/2017 之前；
- (ii) 結賬日期由 01/12/2016 至 31/12/2016 – 於 01/06/2017 之前；及
- (iii) 結賬日期由 01/01/2017 至 31/03/2017 – 於 15/08/2017 之前。

如 貴公司未能於上述日期之前將完整之年結報表、賬冊及單據等，送交本會計師事務所查核，本會計師事務所未必能於稅務局限期之前完成所有手續，依期呈報 貴公司之報稅表。所有因此而引致之一切後果，本會計師事務所概不負責。

(C) 稅務局對於 2016/17 年度內有虧損而年結日期為上述第(A)(iii)項的公司採取寬限的態度，可以延至 2018 年 1 月 31 日方呈報報稅表。所以如 貴公司於 2016/17 年度有稅務虧損情況出現，請立即通知本事務所，以便向稅局申請進一步延期，但要附上年結草稿。

(D) 稅務局已於二零一零年四月啟用電子報稅系統-稅務易，此系統適用於符合特定條件之有限公司以及合夥公司，使用此系統報稅，期限可延長兩星期，呈交之最後日期如下：

- (i) 結賬日期由 01/04/2016 至 30/11/2016 – 可延至 18/05/2017
- (ii) 結賬日期由 01/12/2016 至 31/12/2016 – 可延至 29/08/2017
- (iii) 結賬日期由 01/01/2017 至 31/03/2017 – 可延至 29/11/2017 及
- (iv) 結賬日期由 01/01/2017 至 31/03/2017 於 2016/17 年度有虧損情況出現 – 可延至 31/01/2018 (日期與一般遞交方式相同)

(E) 如 貴公司為首次申報，務請注意稅務局一般會於公司成立日後 18 個月內發出首份利得稅報稅表格，該表格須於發出後 3 個月內申報。故 貴公司收到此表格時，請立即擲寄本會計師事務所以便處理，就首份利得稅報稅表格而言，稅務局一般不予接納延期申請。

(F) 獨資公司的東主將會於 02/05/2017 收到稅局發出的“個別人士綜合報稅表”。在此表格內需要填報所有入息來源，包括：生意、薪俸及物業收入，並必須於 03/10/2017 之前呈報。唯合資生意，聯名擁有的物業則不受影響，仍然填報一如往年的利得稅表及物業報稅表。

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吳錦華會計師事務所
WEBSTER NG & CO. Chartered Accountants
Certified Public Accountants (Practising)



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以上各點，請 公司祈為留意至要。稅務局執行稅例越趨嚴格。

另外，由於新《公司條例》（香港法例第 622 章）已於二零一四年三月三日生效，而若干新會計準則已於或將於本財政年度陸續生效，如 貴公司所擬備之財務報表起始日為上述日期或以後，處理有關報表所需之時間，或會因應新條例要求或披露而延長；客戶或需要提供較詳細的資料，以符合相關的準則及法例要求，而未受新條例涵蓋之客戶，亦需留意相關條例對其財務報表未來之影響，敬請留意。

本事務所設有為客戶處理入賬及會計等事宜，如需要本會計師事務所協助 貴公司整理年結、賬冊等，可瀏覽本事務所網頁（<http://www.websterngco.com>），或可與本會計師事務所聯絡，以便安排配合辦理。

此致
貴公司/寶號



吳錦華會計師
FCA, FCCA, FTIHK, MSCA, CTA (HK), FCPA (Practising)
吳錦華會計師事務所
二零一七年四月五日



IMPORTANT NOTICE PLEASE READ CAREFULLY

Dear Sir / Madam,

PROFITS TAX RETURN FOR THE YEAR OF ASSESSMENT 2016/17

2016/17 Profits Tax Returns have been issued to taxpayers on 3 April 2017 and 5 April 2017 respectively. After receipt of the Tax Return, please send it to us, so that we can apply for extension in filing the said Return on your behalf.

(A) The compliance dates specified on 2016/17 Profits Tax Returns will be extended as follows:-

- (i) Accounts closed between 01/04/2016 & 30/11/2016 – no extension, should be submitted on or before 4 May 2017;
- (ii) Accounts closed between 01/12/2016 & 31/12/2016 – extended to 15 August 2017; and
- (iii) Accounts closed between 01/01/2017 & 31/03/2017 – extended to 15 November 2017.

Failure to lodge a Profits Tax Return when required to do so is a serious offence. The Inland Revenue Department (“IRD”) will treat late filing seriously, including the issue of estimated assessments, penalties or prosecution. These proceedings will carry out by computer procedures once the extended dates fall due.

(B) Therefore, you should deliver all annual accounts, books of accounts, vouchers, related documents, etc. to us for our audit now or as soon as possible, but in no case later than the dates hereunder:-

- (i) Accounts closed between 01/04/2016 & 30/11/2016 – **before** 14 April 2017;
- (ii) Accounts closed between 01/12/2016 & 31/12/2016 – **before** 1 June 2017; and
- (iii) Accounts closed between 01/01/2017 & 31/03/2017 – **before** 15 August 2017.

We are unable to undertake that we can complete the audit and file the related Tax Return in time should you not deliver the complete set of books of accounts for our audit on or before the above dates. We shall also not be responsible for any consequences so caused.

(C) If you close your accounts on the category (A)(iii) as mentioned above in the year of assessment 2016/17 and you have sustained a tax loss in this year, the IRD allows further extension in submitting your Tax Return until 31 January 2018. In such case, please inform us immediately with relevant financial records, so that we can apply for a further extension on your behalf.

(D) IRD has expanded the tax filing service under eTax with effect from April 2010 for a corporation or partnership which satisfies certain conditions. For those filing electronically, there will be a two-week extension for lodging profits tax return. The extended due dates are as follows:-

- (i) Accounts closed between 01/04/2016 & 30/11/2016 – 18 May 2017;
- (ii) Accounts closed between 01/12/2016 & 31/12/2016 – 29 August 2017;
- (iii) Accounts closed between 01/01/2017 & 31/03/2017 – 29 November 2017; and
- (iv) Accounts closed between 01/01/2017 & 31/03/2017 with loss sustained during the year - 1 February 2018 (Same as paper returning)

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- (E) The first set of profits tax return will generally be issued after 18 months from the date of incorporation of the company. If you are in the situation of such, please forward us the tax return upon receipt for action. IRD usually reject the extension application of 3 months' submission deadline for first set of profits tax return.
- (F) For sole proprietorship businesses, the IRD will not issue a traditional Profits Tax Return as in the past year. The IRD will issue a Form called "Tax Return – Individuals" which requires you to report all sources of income from businesses, employment and properties. This Tax Return – Individuals will be issued on 2 May 2017 and will be due for filing on 3 October 2017. However, partnership businesses and jointly owned properties would not be affected. The IRD still issues Profits Tax Returns to partnership businesses and Property Tax Returns to owners of properties which are jointly owned by individuals.

The IRD takes more and more severe measures to see compliance. You are urged to pay special attention to the above points.

In addition, following the enforcement of new Companies Ordinance (Cap. 622) on 3 March 2014 and various accounting standards effected/to be effected on the fiscal year(s), additional time may be experienced during financial statements preparation under the new statutory requirement or disclosure for company with its financial statements commencing on or after 3 March 2014. Client may also requested to furnish precise information comply the requirement as stipulated by relevant accounting standards and Ordinance. For those companies which had not yet fall within the new Ordinance, due care should also be aware on the impact in forthcoming year.

We offer services which helps our clients to up-keep books and accounts and handling accountancy work. Should you require assistance from us to update your books or to organize your accounting records, please visit our website at <http://www.websterngco.com> or contact us at your convenience time.

Yours truthly,



Webster Ng
FCA, FCCA, FTIHK, MSCA, CTA (HK), FCPA (Practising)
Webster Ng & Co.
5 April 2017