

**DOING
BUSINESS
IN**

HONG KONG



Hodgson Impey Cheng

Certified Public Accountants, Consultants and Business Advisers

*Doing Business
in Hong Kong*

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1. Foreword

This booklet has been prepared for the use of clients, partners and staff of HLB International member firms, including HLB Hodgson Impey Cheng. It is designed to give general information to those contemplating doing business in Hong Kong and is not intended to be a comprehensive document. You should consult us, therefore, before taking further action. HLB Hodgson Impey Cheng and HLB International cannot be held liable for any action or business decision taken on the basis of information in this booklet.

HLB Hodgson Impey Cheng is the Hong Kong member firm of HLB International. The firm was formed in 1983 but can trace its origins back 60 years in Hong Kong and over 200 years in the United Kingdom.

We are a firm large enough to give clients a comprehensive range of business and financial advice, international enough to help our clients meet their needs throughout the Asian region and worldwide. Yet we make every effort to ensure we offer a truly personalised service.

We look forward to welcoming new clients to the exciting commercial possibilities that Hong Kong and China have to offer in the 21st Century.

"Our Aim is Quality Service ... meeting our clients' needs and exceeding their expectations".

HLB Hodgson Impey Cheng
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2. Introduction

This booklet is designed to give background information to overseas businessmen looking at China and the Asian region, and how Hong Kong in particular can act as a base for corporate activity.

Hong Kong was very much in the news when, on 1 July 1997, sovereignty reverted back to the People's Republic of China after 150 years as a British colony. As from that date it became the Hong Kong Special Administrative Region (SAR).

Since the early 1990s the Hong Kong economy has become inextricably linked to that of southern China. This has been a significant factor in the SAR's continued prosperity. Even so, important as it is, Hong Kong remains also a centre for trade throughout the rest of Asia and for international companies doing business in the region.

Hong Kong has been long used by multinational companies as a regional base to manage their businesses in the Asia Pacific, particularly in the Chinese mainland. Based on a government survey in Hong Kong in June 2009, there were 3,580 regional operations of overseas companies in Hong Kong, an increase of 44% from a decade ago. Of these regional operations, 83% have operations related to mainland China. Nowadays, Hong Kong also provides an international gateway for mainland companies wishing to explore financing opportunities, within or outside Asia.

There are many reasons for this success, but probably the main reasons are as follows:

- A stable government dedicated to the encouragement of free enterprise and opposed to regulation or intervention unless deemed absolutely essential.
- A respected, independent, legal system based on transparent Anglo-Saxon principles.
- A free press that is widely-owned, independent, and vocal.
- A good blend of entrepreneurial skills and a stable, talented, adaptable and hard-working labour force.
- A complete absence of foreign exchange controls and only minor import duties on a small number of items.
- Very low levels of taxation by international non-tax haven standards.
- No restrictions on foreign investment.
- Superb communications and banking facilities.
- A location at the geographical centre of Asia.
- The willingness of its businessmen to diversify according to international market demand and react quickly to changing trends.
- The complete range of high quality professional services available.

3. *About HLB International*

Formed in 1969, HLB International is a world-wide network of independent professional accounting firms and business advisers. The network comprises member firms in over 100 countries who, collectively, have over 1,700 partners with 14,000 staff in 450 offices. Member firms provide clients with a comprehensive and personal service relating to auditing, taxation, accounting and general and financial management advice.

Up-to-date information and general assistance on international matters can be obtained from any of the member firm partners of HLB Hodgson Impsey Cheng listed in this booklet or from the Executive Office in London:

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4. *General Information*

4.1 Geography and History

Hong Kong as a territory is a small outcrop of China, part island and part mainland, south of Guangzhou (formerly known as Canton). The total land area of Hong Kong is 1,104 sq. kilometres, of which around 10%, comprising Hong Kong Island itself, some of Kowloon and some outlying islands was ceded to the British Government in perpetuity under the Treaty of Nanking. The remaining land area, being the remainder of Kowloon, the New Territories and the other islands, was leased from the Chinese Government. For 150 years it was officially a British Crown Colony but in reality had independent government as far as day-to-day administration was concerned.

The leases expired on 1 July 1997 and it was agreed between the British and Chinese Governments that the ceded territory would be returned to China at the same time. From that date on the territory has been administrated by the people of Hong Kong themselves as a Special Administrative Region (SAR) of China.

In 2009, Hong Kong has a population of 7.03 million, generating GDP of some US\$209.4 billion. Unemployment rate is 5.4%. Chinese and English are the official languages of Hong Kong. English is widely used by the Government, legal, professional and business sectors.

Hong Kong enjoys a sub-tropical climate. Summer season is rather warm and humid from June to September, while in the winter, the temperature can drop to as low as around 10 degrees celsius.

4.2 Gateway to China

Due to its physical proximity to the mainland of the People's Republic of China, Hong Kong has developed into the main base for China operations over the years. Most major banks, law firms and ourselves, as a leading accounting firm, have expertise available to assist clients wishing to invest in or trade with China. It is very common for Hong Kong companies to be incorporated as the vehicle for such trade.

CEPA was signed between the Mainland China and Hong Kong in 2003 and became effective from 1 January 2004. It provides preferential access to the Mainland market and reduced tariffs for the export of certain finished goods and services by certain enterprises and individuals in Hong Kong, whether locally or foreign-owned.

As of 2010, six stages of CEPA have been advanced. More liberalization measures covering trade in goods and services, trade and investment facilitation, financial and banking cooperation as well as in mutual recognition of professional qualifications are gradually taking place.

Our China Business Department is able to handle the rapidly growing demands of those wishing to do business with China.

4.3 Asian Centre

Hong Kong is often used as the base for the Asian operations of overseas companies. It is arguably the financial centre of Asia and it is possible to establish a company in Hong Kong which carries on trade with other Asian countries totally free of Hong Kong taxation. (See Section 7 on Hong Kong Tax Structure).

4.4 Government

In 1997, a newly created post, that of Chief Executive of the Hong Kong SAR, replaced the colonial Governor. This is an elected position and must be filled by a local Hong Kong person. The Chief Executive is assisted by an Executive Council and a Legislative Council: the former consisting of ex-official members and others from government and the general community, while the latter comprises an elected element. The Government is served by a professional Civil Service. The Government of the People's Republic of China retain power over matters relating to defence and foreign affairs. In virtually all other areas the SAR is fully 'self governing'.

4.5 Regulations

Regulation of business is kept to a minimum, the Government preferring to rely on market forces. Hong Kong has been fortunate in having a Government which not only advocates but also actively encourages the essential role of private enterprise in all spheres of activity.

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5. *Trade, Monetary, Financial and Legal System*

5.1 Trade

For many years Hong Kong relied on its excellent harbour and proximity to China. The position of Hong Kong has been strengthened from largely a manufacturing centre to an important global financial hub. It is said that the 'brains' of many enterprises - the head office, design, sales and financial functions are located in Hong Kong, while the 'brawn', the manufacturing itself, is done north of the border. Nowadays the service industries, especially financial and banking services, are both Hong Kong's largest revenue earners and its major employer.

5.2 Monetary System

The local currency is the Hong Kong dollar which has been linked to the US Dollar and fixed at the rate HK\$7.8 to one US Dollar since 1983. Otherwise the currency floats freely on the international money markets. The Hong Kong dollar is the universally accepted unofficial currency in the Special Economic Zone of Shenzhen, across the border from Hong Kong, and in the nearby former Portuguese enclave of Macau.

5.3 Exchange Control

No form of exchange control exists; nor does any requirement of reporting or obtaining approval for international transactions. As a result, capital and profit can be freely remitted in and out of Hong Kong.

5.4 Banking System

Hong Kong has a three-tier system for financial institutions. They are divided into licensed banks, licensed deposit taking companies and registered deposit taking companies. Of the world's 100 largest banks some 80% operate in the SAR. There are 199 banks and 71 representative offices operating in Hong Kong. As at December 2009, total loans to financial international trade amounted to US\$22.4 billion, and other loans for use outside Hong Kong totaled US\$78.7 billion. Financial services are of a high level and all the sophisticated banking services are available that one may expect in an environment that claims to be the world's third major financial centre. Statutory requirements are laid down in the Banking Ordinance whilst the Monetary Authority ("HKMA") is entrusted with the supervision of the industry.

5.5. Legal System

The legal system of Hong Kong remains based upon that of England and Wales. Legislation is by locally enacted Ordinance and, in practice, especially as the law applies to ordinary citizens or business people from overseas, little has changed since 1 July 1997. The local Court of Final Appeal has replaced the role previously exercised by the Privy Council in Britain. The fundamental principles upon which the law operates are to remain because they have been incorporated into the Basic Law of the Hong Kong Special Administrative Region.

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6. *Statutory Audit Requirements*

6.1 Statutory Audit

Every company registered in Hong Kong must have its financial accounts audited by auditors registered under the Professional Accountants Ordinance (PAO) annually. For newly incorporated private companies, the first set of audited accounts should be laid before shareholders at the AGM within 9 months (6 months for other companies) after its financial year-end. Subsequent AGMs should be held not more than 15 months apart. There is no mandatory year-end date for Hong Kong companies, but 31 March and 31 December are the more common ones.

6.2 Directors Responsibilities

Company directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view, and have been prepared in accordance with the Hong Kong Companies Ordinance. The company's books of account and other relevant records and related information are all important documents required by auditors for examination during the course of audit work.

6.3 Auditors Responsibilities

Auditors have a statutory responsibility to report to company shareholders whether in their opinion the financial statements give a true and fair view and whether they have been properly prepared in accordance with the Companies Ordinance. Auditors conduct their

work in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

6.4 HKICPA

The HKICPA is the only body authorized by law to register and grant practising certificates to certified public accountants in Hong Kong. The Institute has more than 28,000 members and more than 13,000 registered students. Members of the Institute are entitled to the description "Certified Public Accountant" and to the designation CPA. The Institute operates under the Professional Accountants Ordinance and works in the public interest. The Institute has wide-ranging responsibilities including promulgating financial reporting, auditing and ethical standards in Hong Kong. The Institute has responsibility for regulating and promoting efficient accounting practices in Hong Kong to safeguard its leadership as an international financial centre.

Our Audit & Assurance Department handles a wide range of clients including listed companies both in Hong Kong and overseas, and from small businesses to multi-national conglomerates.



7. *Hong Kong Tax Structure*

As a general rule, taxation is only levied on income or transactions having a direct connection with Hong Kong. The concepts of residence, domicile or citizenship have little, if any, relevance. Taxation is based on the 'territorial' concept.

Direct Taxation

There are three distinct taxes designed to tax income derived from Hong Kong:

- Profits Tax (See Section 7.1)
- Salaries Tax (See Section 7.2)
- Property Tax (See Section 7.3)

There is no taxation of capital gains on transfer or on gifts.

Indirect Taxation

There are a few indirect taxes and Stamp Duty (See Section 7.6.1) on transfer of shares in Hong Kong companies and of interests in land and buildings located in Hong Kong.

Tax Treaties

Hong Kong has Double Tax Treaties with the Mainland China, Belgium, Thailand, Luxembourg, Vietnam. In addition, the Double Tax Treaties with Austria, Brunei, Hungary, Indonesia, Ireland, Japan, Kuwait, Liechtenstein, the Netherlands and the United Kingdom will shortly be in force. The expansion of the tax treaty network enhances the development of international trading amongst Hong Kong and its overseas treaty counterparts.

7.1 Profits Tax

Profits Tax is levied at the rate of 16.5% (2010/11) on corporations, and 15% (2010/11) on unincorporated entities on business profits which satisfy both of the following criteria:

- The company must be carrying on business in Hong Kong.
- The relevant profits must be earned in or derived from Hong Kong.

7.1.1 Source

The source of income is generally regarded as a "practical hard matter of fact". In the context of international operations, this typically means that the person ultimately deriving the income may have some tax planning opportunities. Rates of Hong Kong taxation are low and with care effective rates can be made even lower. Hong Kong does not have any form of dividend taxation or withholding taxes (other than on royalties paid to non-residents) and hence profits accumulated in a Hong Kong company can be distributed without tax deduction in Hong Kong.

7.1.2 Deemed Income

Certain types of incomes are deemed taxable. These are mainly rents or royalties received in connection with the use of equipment, patents, and copyrights etc. in Hong Kong. Due to the method by which expenses are allowed, the effective rate of tax for royalties, copyright fees etc., can be lower than the normal rate.

7.1.3 Withholding Taxes

There are withholding taxes on royalties paid to non-residents. The payer is required to withhold tax on the royalty payment as agent for the non-resident recipient.

7.1.4 Interest

Deposit interest accruing to individuals and Hong Kong companies from deposits placed in Hong Kong is generally exempt from Profits Tax, unless certain conditions in the Inland Revenue Ordinance apply. Interest accruing to Hong Kong companies from deposits placed in offshore bank accounts is exempt from Profits Tax. It is not difficult for Hong Kong companies to place deposits in offshore accounts.

7.1.5 Tax Returns

Any company potentially liable to Profits Tax will be issued with a profits tax return for completion. This should be submitted within one month of issue (although in practice longer periods may be granted upon application) together with audited financial statements covering the company's accounting year ending in the relevant year of assessment.

The profits tax return forms the basis for a tax assessment in respect of the relevant year of assessment. For example, a company with a 31 December year-end would report its results for the year ended 31 December 2009 in its profits tax return for the year of assessment 2009/10.

7.1.6 Anti-Avoidance Measures

If a transaction is entered into for the 'sole or dominant purpose' of enabling a tax benefit to be conferred, the Inland Revenue Department has the power to assess tax liabilities as if the transaction had not taken place, or otherwise counteract the tax benefit.

Our Tax Department would be pleased to advise clients about the Hong Kong and international taxation consequences of proposed transactions.

7.2 Salaries Tax

Employment income with a Hong Kong source is strictly subject to Salaries Tax. To high income earners, salaries tax is payable at a flat rate of tax (2010/11: 15%). However, in the case of annual income levels below HK\$1,518,000 (for a single person) or HK\$2,436,000 (for a married couple) lower effective rates can apply. These lower rates are applicable irrespective of whether or not the salary earner is a resident of Hong Kong.

7.2.1 Source of Income

Salaries Tax is charged on the basis of the principle of the "fundamental source of employment" being in Hong Kong. The basic principle is that if a person's fundamental employment is in Hong Kong, his or her income is assessable in full to Salaries Tax unless all the services of the employment are rendered outside Hong Kong. The criteria to determine whether the fundamental source

exists in Hong Kong includes: whether the employment contract was negotiated, concluded and is enforceable in Hong Kong, whether the employer is resident in Hong Kong; and where the remuneration is paid. A concession exists to exempt income derived from services rendered outside Hong Kong if a tax similar to Salaries Tax has been paid on the income. This exemption is principally to reduce the double taxation of those employees who are subject to China's Individual Income Tax, but has wider applications.

Separate rules apply to income received in the capacity as company director. The source of income of a company director is located at the place where the central management and control of the company is located. Where the company is managed and controlled in Hong Kong, such income would be fully taxable irrespective of whether the director has rendered any services in Hong Kong.

If you are in doubt as to whether you or your employees are or will be subject to Salaries Tax, our Tax Department would be pleased to advise.

7.2.2 Exemptions

Although Salaries Tax is levied irrespective of whether the salary earner is a Hong Kong resident, as long as the employee renders all services outside Hong Kong during the year of assessment or spends not more than 60 days in Hong Kong during the year, he/she will be exempted from Salaries Tax on such income. However, this exemption does not apply to income received in the capacity as director.

In addition, an employee who has a Hong Kong source employment and earns salary income for rendering services in places outside Hong Kong is exempt from Salaries Tax if he has paid tax in those places from which the income was derived.

Special rules apply to seamen and aircrew.

The Mandatory Provident Fund scheme (MPF) was implemented in 2000 with the aim of providing retirement benefits for the work force, and is calculated at 5% of an employee's income (capped at HK\$20,000). However, other than MPF, no other costs such as Social Security, National Insurance, etc. arise either to the employee or the employer. A tax deduction of up to HK\$12,000 per year will be available to the employee in respect of employees' contributions to MPF.

7.2.3 Benefits in Kind

There are generous tax treatment offered where companies supplied housing and other "benefits in kind" which makes Hong Kong a competitive location for senior executives of international groups responsible for the Asian region.

If you or your employees are in doubt as to the best way to structure possible benefits packages, our Tax Department would be pleased to advise.

7.3 Property Tax

This is charged on rents derived from land and buildings located in Hong Kong. Companies are exempt from the tax, being liable to pay Profits Tax on any such income.

7.4 Other Taxes

Rates on land and buildings are levied to support local services and infrastructure. Airport departure tax is payable on departing through the International airport and a similar tax is payable on departing for Macau. There are tolls payable on use of the cross-harbour tunnels. These are also duties charged on wines with alcoholic strength of more than 30%, tobacco, certain alcoholic products and hydrocarbon oil.

7.5 Estate Duty

Estate Duty is abolished for estates of those persons who die on or after 11 February 2006 as part of the measures to strengthen Hong Kong as an international asset management centre.

7.6 Stamp and Capital Duty

7.6.1 Stamp Duty

Principally only two types of transactions are subject to Stamp Duty.

The transfer of shares in a Hong Kong company (whether private or publicly quoted) must be stamped. The rate of

duty is 0.1% payable by each of the purchaser and seller involved in a transaction, giving an effective rate of 0.2%. Duty is charged on the sales consideration or the fair market value, whichever is the higher.

In evaluating the fair market value, the Stamp Duty Office will normally accept the net asset value shown by the company's audited accounts, subject to an upward adjustment to reflect a higher value for land and buildings than that shown in the accounts, where appropriate. No Stamp Duty is charged in the case of transfers of shares or immovable properties within a group of companies, where both parties are under 90% (or more) common ownership.

As from 1 April 2010, duty at a maximum rate of 4.25% is payable on the transfer of immovable properties located in Hong Kong where consideration exceeds HK\$21,739,120.

Stamp duty is also chargeable in relation to leases of immovable property, to units in unit trusts and to Hong Kong bearer instruments as well as duplicates of any chargeable instruments.

7.6.2 Capital Duty

A Capital Duty 0.1% must be paid on the nominal value of and on any increase in authorised share capital of Hong Kong companies and on the issue of shares at a premium. The capital duty is capped at HK\$30,000 in each case.

8. *Setting up Companies in Hong Kong*

8.1 Types of Business Organisations

- Hong Kong Companies
- Branch Operations
- Sole Proprietorships
- Partnerships (including Limited Partnerships)
- Trusts

8.2 Business Registration

Any person carrying on business in Hong Kong is required to obtain a Business Registration Certificate from the Inland Revenue Department. This is the primary source of information to the taxing authority in respect of new businesses.

8.3 Hong Kong Companies

Although it is quite possible to carry on business in Hong Kong via a branch of a non-Hong Kong company, it is normal for a business based in Hong Kong to be carried on by a company incorporated in Hong Kong.

A Hong Kong company requires a minimum of one director, one shareholder, a company secretary and a registered office. The director(s) and shareholder(s) can be a corporation or an individual of any nationality while the company secretary must be a Hong Kong resident and the registered office must be in Hong Kong.

8.4 Branch Operations

Under the Companies Ordinance, where a non-Hong Kong company has established a place of business in Hong Kong, it must within one month register with the Companies Registry.

Our Corporate Services Department ("BMS") would be pleased to advise and assist investors in registering a Hong Kong company and/or a branch.

8.5 Sole Proprietorships

It is open for any individual to engage in business in his own right. Apart from the need to satisfy certain qualification requirements in certain professions the main legal matter is the need to register the business name and obtain a Business Registration Certificate.

8.6 Partnerships

Partnerships are governed by the Partnership Ordinance and the Limited Partnership Ordinance both based upon the equivalent English Acts. If a Limited Partnership is formed the liability of some partners can be limited as long as they do not take part in the active management of the partnership.

8.7 Trusts

A trust is based on the concept of English law that property can be legally owned by one person but for the benefit of another person. Full legal ownership is vested in the person holding the property ("the trustee") and he is therefore able to deal with it as if he owned it personally; however his actual ownership is limited in equity to holding and dealing with the property for the advantage of the beneficiary of the trust.

Our Corporate Services Department ("BMS") is able to advise on all matters relating to the establishment of a Trust in Hong Kong or overseas. We are able to offer corporate trustees service to administer the Trust and to act as protectors to safeguard interests of beneficiaries of the Trust.

8.8 Typical Uses for Companies Based in Hong Kong

There are considerable advantages in using a Hong Kong company because it is easy and cheap to set one up, and Hong Kong provides a low taxation environment, and an established legal system. Typical uses of Hong Kong companies are for:

- Doing Business in China
- International Trading
- Investment Holding
- Trust Structure

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9. *Listing on the Hong Kong Stock Exchange*

Hong Kong is generally recognised as being the 'third leg', together with New York and London, that keep the global financial markets operating round the clock. Hong Kong's stock market is highly internationalised with a large number of stocks. As of June 2010, there were 1,344 companies listed on the stock exchange, including 175 companies on the growth enterprise market (GEM) with a total market capitalisation of US\$2.2 trillion.

9.1 Main Board and GEM

Both the Main Board and the Growth Enterprise Market (GEM) Board are available to both local and overseas companies, as well as to those from the Chinese mainland. Broadly, GEM is for smaller or newer companies, especially in emerging sectors, but are able to demonstrate good growth potential.

9.2 Main Board Entry Requirements

As one would expect from a major international bourse companies seeking to list on the Main Board need to satisfy quite rigorous standards showing established track record and growth. The main requirements being:

i) a three year business track record with a minimum of HK\$30 million profit in the first and second year, and a minimum of HK\$20 million profit in the third year: ii) a minimum expected market capitalisation of HK\$200 million and the market capitalisation of securities in public hands must be at least HK\$50 million or 25% of the enlarged capital and iii) a requirement to engage qualified professional advisers - such as accountants, lawyers, sponsors and underwriters, etc. to assist in the listing process. Main Board listed companies must comply with the 'six month' interim and annual financial reporting requirements.

9.3 GEM Entry Requirements

GEM was launched in late 1999 to meet a need similar to that of NASDAQ in the USA and AIM in the UK. Listing requirements are generally not as stringent as on the Main Board. The main criteria are: i) a two year active business track record comprising a positive cashflow generated from operating activities of at least HK\$20 million, and ii) a market capitalisation of at least HK\$100 million at the time of listing. Quarterly reporting is a requirement on GEM.

9.4 Listing Rules and Corporate Governance

Listing Rules relating to both the Main Board and GEM are constantly updated and incorporated with new issues related to corporate governance, initial listing criteria and continuing listing obligations. It is imperative that those intended to list their business and those already listed issuers keep abreast of all these changes.

We are appointed auditors for many companies listed on the Hong Kong Stock Exchange. In addition, our Corporate Finance Services Department is experienced in preparing companies for Initial Public Offerings (IPOs) on both the Main Board and GEM Board.



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执业会计师，管理及商业顾问

在 香 港
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1. 序言

本小册子特为浩信国际属下国卫会计师事务所及其他机构的客户、合伙人及职员编制。本小册子可作为海外商人在香港营商的一般指引，简述本港的宏观商界环境，然而全面资料却未能尽录，故此仅可供阁下参考之用。正因如此，本事务所建议阁下采取进一步行动前先谘询我们的专业意见。

国卫会计师事务所乃浩信国际设于香港的会员机构。我们在香港建业凡六十年，其后在1983年正式以郑国卫会计师事务所名义注册，英国母公司的历史更可追溯至多过二百年前。

本事务所规模庞大，可为客户提供全面商业及财务顾问服务，我们尚有国际联营网络支援，确保可满足亚洲及世界各地客户的需求。与此同时，我们仍坚持以客为本，务求服务体贴入微全面照顾客户的个别需要。

踏入二十一世纪，本事务所冀盼能协助新客户在中港两地开拓商业新机会，携手迎接精彩新纪元。

『卓越服务是我们的宗旨 ... 以切合并超越客户的需求』

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国卫会计师事务所
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2. 概言

本小册子专为有意在中国及亚洲区开展业务的海外商人而设，为他们提供在香港开设办事处作为业务基地所须了解的背景资讯。

在一九九七年七月一日，香港结束一百五十年的英国殖民统治回归中国，在这个历史性时刻，全球目光凝聚于东方之珠，香港亦从当天开始正式成为中华人民共和国香港特别行政区。

自从九十年代初，香港经济与华南息息相关，相辅相承。在华南经济长足发展的支持下，香港特区一直安享昌盛繁荣。香港与华南一带唇齿相依之余，还是亚洲其他地区的贸易中心，吸引不少国际商业机构在此开展亚洲业务。

香港长久以来都是跨国公司管理亚太区业务(尤其是中国大陆业务)的地区基地。香港政府在二零零九年六月所进行的调查显示，共有3,850家海外公司在香港进行地区性营运，比十年前增加了44%；其中83%的公司业务在中国大陆营运。时至今日，香港同样提供通往国际的大门予有意在亚洲或以外之地区勘探金融机会的中国大陆公司。

香港的成功条件众多，主要因素如下：

- 政府结构稳健，还矢志推动自由企业，除非绝对需要，否则素来不会对商界监管或干预。

- 司法制度独立而备受尊重，基本结构以英国司法原则为蓝本，深具透明度。
- 传媒享有新闻自由，传媒由不同机构经营，独立自主，社会声音响亮。
- 香港商界懂得应用各类企业家技巧，劳动人口稳定、技能高超、适应力强、工作勤奋。
- 全无外汇管制，只有少数货类需缴纳入口税。
- 以国际非免税港的标准而言，香港的税率极低。
- 外商投资并无限制。
- 通讯及银行设施极之完善。
- 地理条件优越，位于亚洲中心。
- 商界勇于拓展业务新领域以顺应国际市场需要，对市场变化反应敏锐。
- 各类优质专业服务一应俱全。

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3. 浩信国际简介

浩信国际成立于一九六九年，由独立专业会计师事务所及商业顾问机构组成之全球性网络，旗下的成员所遍布全球一百多个国家，全球共有约四百五十多个办事处，分别由一千七百多位合伙人主理，雇员共一万四千名。成员所为客户提供全面和个人服务于审计、税务、会计及财务顾问咨询。

客户可向国卫会计师事务所或浩信国际设于伦敦的行政办事处索取最新服务资料。

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4. 一般资料

4.1 地理及历史

香港是中国大陆里的一片小土地，由一个小岛和毗连中国广州南部(前称广东)的半岛组成，总面积约为1,104平方公里，其中约10%(包括香港岛、九龙部分地区及某些离岛)乃根据南京条约永久割让予英国，余下面积(包括九龙其余地区、新界及其他离岛)则由中国政府租借予英国。一百五十年来，香港名义上乃英国殖民地，但实际则设有独立政府，负责管理日常政务。

一九九七年七月一日，香港的租借年期届满，中英双方协议将割让部分一并交还中国。自此，香港便正式成为港人自治的中华人民共和国香港特别行政区。

于二零零九年，香港的人口约为703万人，而本地生产总值数字达2,094亿美元。此外，本地失业率为5.4%。香港的法定语文为中文和英文，在政府部门、法律界、专业人士和商界之中，英文是广泛采用的语文。

香港属于亚热带气候，于六月至九月夏季期间，温度比较温暖及潮湿，当冬季来临时，温度可能跌至摄氏10度以下。

4.2 通往中国的大门

香港邻近中国大陆，因此多年前早已挟著这份地理优势成为中国业务的桥头堡。香港各大银行、律师事务所以及身为本地著名会计师的本事务所均可运用专业诀窍协助有意于中国投资或通贸的客户。不少香港公司的成立目的亦纯为开展投资及华贸业务。

内地与香港于二零零三年签订CEPA，由2004年1月1日起生效。CEPA为香港多个行业的公司(不论本地或外国拥有)和个人的服务业，提供了进入内地市场的优惠待遇，而输往内地的多类产品也可享有关税优惠。

截至二零一零年，CEPA已实施六阶段的开放措施。更多开放措施涵盖货物贸易、服务贸易、贸易投资便利，金融合作以及专业资格互认等多个领域。

有见华贸热潮方兴未艾，本事务所特设中国业务部，务求满足与日俱增的需要。

4.3 亚洲枢纽

香港是外国公司亚洲总部的首选。香港是亚洲金融中心，而且在本港开办公司与亚洲其他国家通商，完全免缴香港税项(请参阅「7. 香港税制结构」一节)。

4.4 政府

一九九七年，回归中国后，香港特别行政区增设了行政长官，以取代昔日殖民地时代的香港总督。行政长官是民选领导人，必须由香港居民出任。特区首长属下设有行政会议及立法会，前者由非官守议员、政府官员及公众代表组成，后者为民选议会；至于政府各项功能及服务则由公务员执行。中国除保留防卫及外交事宜的权力外，其他事务一律由特区自治。

4.5 法规

香港政府主张让自由市场自动调谐，故此有关商业活动的法规不多。政府不但提倡私人企业精神，而且身体力行，在所有事宜上皆尊奉这项宗旨。



5. 贸易、货币、金融及司法体制

5.1 贸易

多年来，香港一直倚仗港口设施和邻近中国的优势长足发展。香港的地位得到了提升，从一个制造业中心转为重要的全球金融中心。有说香港企业的「脑袋」留在本地 - 总部、设计、营销及财政等功能；「躯体」却已北移。时至今日，服务业(尤以金融及银行服务业为要)已成为香港头号收入来源及雇主。

5.2 货币体制

香港的法定货币是港元，从1983年起与美元按固定汇率联系。所有港元以7.8港元兑1美元的汇率与美元挂勾。除此之外则在国际货币市场自由浮动。在毗连中港边界的深圳特区和不远的前葡属殖民地澳门，港元到处皆受欢迎，可谓非正式流通货币。

5.3 外汇管制

香港并无外汇管制，商业机构进行国际交易亦毋须申报或征取批准，故此资本及利润均可自由汇入及汇出香港。

5.4 银行体系

香港的金融机构分属三层架构(持牌银行、持牌接受存款公司及注册接受存款公司)。在全球一百家大银行当中，八十家在香港经营业务。于香港营运的银行有199家及71家代表公司。截至二零零九年十二月，国际金融贸易的贷款总数为224亿美元，而其他于香港以外的贷款总数为787亿美元。香港被喻为世界第三大金融中心，金融服务当然十分全面，所有现代化理财服务一应俱全。「银行业条例」及「接受存款公司条例」已明文规定金融业需遵奉的法规，另设有金融管理局督导银行业。

5.5 司法体制

香港的司法体制以英国及威尔斯法律为蓝本，以本地颁布的条例立法。实际上，香港自一九九七年七月一日回归中国后，普通市民或海外营商人士适用的法律并无重大修改，惟昔日案件最终上诉需交予英国枢密院终审，今日则可在本地终审庭判决。香港法律的基本精神已纳入基本法。

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6. 法定审计要求

6.1 法定审计

在香港注册成立的每家公司的财务账目，均需要每年按照专业会计师条例(PAO)注册的会计师进行审核。对于新注册成立的私人公司，第一次经审核的账目，应规定于财政年度完结后9个月内(其他公司：6个月)，于周年股东大会上呈交予各股东审阅，往后每股东大会的日期亦不可超过15个月。香港注册成立的公司没有强制性的年结日，但是较为常见于3月31日及12月31日。

6.2 董事的责任

董事须按香港《公司条例》规定编制真实兼公平之财务报告书。董事有责任确保存置的会计纪录和其他有关记录及相关资料的重要文件，在审核过程中予审计师进行审计工作。

6.3 核数师的责任

核数师的责任是根据审核的结果，对该等真实兼公平的财务报表出具独立意见，并向股东报告。核数师按照香港会计师公会所颁布的香港审计准则进行审核工作。

6.4 香港会计师公会

香港会计师公会(公会)是香港唯一获法例授权负责专业会计师注册兼颁授执业证书的组织，会员人数超过二万八千，注册学生人数超过一万二千。公会会员可采用「会计师」称衔(英文为Certified Public Accountants，简称CPA)。公会根据《专业会计师条例》履行职责，以公众利益为依归。其广泛职能包括颁布香港的财务报告、审计及专业操守准则。此外，公会亦负责在香港监管和推动优良而有效的会计实务，以巩固香港作为国际金融中心的领导地位。

本事务所的审计服务部处理的客户范围广泛，当中包括在香港及海外的上市公司，以及小型企业到跨国集团。

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7. 香港税制结构

香港是采用地域来源原则来征税，纳税人只需为直接源自香港的收入或交易缴税。居留地、注册地或居民身份等概念与须否纳税并无直接关系。

直接税项

有关人士取得直接源自香港的收入可能需要缴纳以下三种税项：

- 利得税 (请参阅7.1)
- 薪俸税 (请参阅7.2)
- 物业税 (请参阅7.3)

香港并无征收资本增值税。

间接税项

香港设有数种间接税。其中，有关人士转让香港公司股份及位于香港的土地与物业均需缴纳印花税(请参阅7.6.1)。

税收协定及安排

香港与中国内地、比利时、泰国、卢森堡、越南已签订全面性对所得避免双重征税的协定。此外，香港与奥地利、文莱、匈牙利、印尼、爱尔兰、日本、科威特、列支敦士登、荷兰及英国之间的双边税收协定也即将生效。

可以预见的是，香港会与更多国家或地区签订税收协定及安排。这将加强香港与其海外贸易伙伴的经贸关系。

7.1 利得税

公司的利得税税率为16.5%(2010/11)，非公司的利得税税率为15%(2010/11)。香港只会对同时符合以下条件的经营利润征收利得税：

- 公司必须在香港经营业务；
- 有关利润必须在香港产生或源自香港。

7.1.1 利润来源地

一般来说，收入或利润是否源自香港，必须根据实情才可决定。上述征税原则可能会为经营国际业务的公司或人士带来合法税务筹划的机会。现时，香港的利得税税率相对较低。假如公司或其他纳税人士能够作出妥善税务安排，其实际应课税税率可能会更低。

另外，香港并无征收任何股息税或预提税(但因使用专利权及版权等知识产权而支付给海外公司或个人的使用费除外)。因此，香港公司可以向其股东全数派发累计的利润，而毋须在本港纳税。

7.1.2 视同收入

某些收入会被视为应课税收入。这包括因在香港使用设备、专利权及版权等而支付的租金或使用费。在某些商业情况之下，上述视同收入的应课税税率可以更低。

7.1.3 预提税

支付知识产权使用费予海外税务居民的公司或个人需要缴纳预提税。支付费用的公司或个人是相关税款的扣缴义务人。

7.1.4 利息

任何在香港经营业务的公司或人士所取得来自本港银行存款利息，可获豁免缴交利得税；可是，如果上述银行存款是用作抵押，以向银行贷款，上述豁免在某些情况下则不适用。另外，本港公司或人士所取得的海外银行存款利息无需缴纳利得税。本港公司存款于海外银行账户并不困难。

7.1.5 报税

税务局会向所有需要或可能需要缴纳利得税的公司或人士发送利得税报税表。有关公司或人士应于一个月内填妥该报税表，并连同该评税年度经审核的财务报表一并交回税务局(实际上，纳税人可申请延期)。

利得税的申报表会作为税务局就该评税年度评税的基准。举例来说，以12月31日为年终的公司需要在其2009/10评税年度申报其2009年1月1日至12月31日的财务状况。

7.1.6 打击避税措施

如某项交易的唯一或主要目的，是使有关公司或人士能够获得某些税收利益，税务局有权评定该公司或人士的应缴税项，犹如该项交易并未订立或实行，或以其他方式评定，以抵消该项交易中的所带来的税务利益。

本事务所的税务部乐意为客户从香港及国际税务的角度，分析任何建议交易项目，并提供专业的顾问意见。

7.2 薪俸税

基本上，源自香港的受雇收入必须缴交薪俸税。对高收入人士而言，他们的薪俸税通常按标准税率(2010/11: 15%)征收。至于年薪低于港币\$1,518,000(单人)或港币\$2,436,000(夫妇)的纳税人则可以享受较低的税率。有关税收优惠待遇适用于香港税务居民及非香港税务居民。

7.2.1 收入来源

薪俸税是按基本受雇地为征收税款的主要原则。基本上，任何人士有来源于香港雇佣

合约的受雇收入，都必须缴纳薪俸税。除非所有的收入均源自海外服务，则有关的受雇收入无须缴纳薪俸税。判定基本受雇地的原则包括：聘用合同是否在香港签订、生效，雇主是否香港税务居民以及薪酬是否在香港支付。

同时，如雇员部份时间在海外提供服务，并为其取得海外收入缴付与薪俸税相类似的税款，有关收入则可被豁免征收薪俸税。上述豁免的主要原意是为了避免对在香港和内地提供服务的个人取得的所得双重征税。事实上，有关豁免亦适用于其他境外相类似的情况。

至于香港公司董事取得的袍金是否需要被征收薪俸税，则有另外一套适用的原则。董事袍金之来源是根据该公司之管理及控制所在地点来决定。不论该董事是否在香港提供服务，只要该公司之管理及控制所在地均在香港，有关的董事袍金需要全数缴纳薪俸税。

欢迎向本事务所的税务部查询阁下或贵公司之雇员有关缴纳薪俸税的问题。我们乐意为您提供专业顾问意见。

7.2.2 豁免

倘若雇员(不论他/她是香港税务居民或非香港税务居民)所提供的服务均在海外进行，

或他/她在该评税年度留港时间不超过60天，上述雇员所取得的收入将不用缴纳薪俸税。可是，此豁免不适用于公司董事袍金收入。

此外，如雇员在海外提供服务，并为其取得的收入缴付与薪俸税相类似的税款，有关收入则可被豁免征收薪俸税。

海运、空运业务员工则根据特定的征税方式来计算应课税收入。

自2000年起，香港实施强制性公积金计划，以保障员工的退休福利。有关公积金供款会按雇员收入的5%提取(雇员收入的上限为港币\$20,000)。除了强制性公积金之外，雇员及雇主均无需缴纳其他社会保障基金、国家保险基金等费用。同时，雇员可在其薪俸税的计算中扣除其公积金供款，限额为每年港币\$12,000。

7.2.3 物质福利

值得注意的是，香港税制提供多项税收优惠(如：雇主提供住宿、物质福利)，以吸引跨国集团的高级职员到香港工作，以配合集团于亚太区的业务发展。

欢迎向本事务所的税务部查询阁下或贵公司如何对员工福利优惠作出税务安排。我们乐意为您提供专业顾问意见。

7.3 物业税

因出租位于香港的土地及物业而取得的租金需要缴纳物业税。由于公司的租金收入会被列为应课利得税的收入，所以有关收入不用再被征收物业税。

7.4 其他税项

土地、物业的拥有者需要缴纳地租和差饷，以支持政府服务和基建。旅客离开香港国际机场则需要缴交飞机旅客离境税。离开香港到澳门的旅客亦要支付离境税。过海隧道使用者则需要缴付隧道通行费。其他应课税品包括酒精成分超过30%的烈酒、烟草、甲醇制品及碳氢油。

7.5 遗产税

自2006年2月11日起，香港政府正式取消遗产税，以强化香港国际资产管理中心的地位。

7.6 印花税及资本税

7.6.1 印花税

主要需缴纳印花税的交易可被分为两大类。

任何公司或人士转让香港公司股份(不论私人或公开上市公司)必须缴纳印花税。股票交易的印花税税率为0.2%，交易买卖双方各占一半。印花税以实际售价或公平市价二者较高者，作为计算的基准。

在评估公平市价时，印花税署通常会采用公司已审核的财务报表上的净资产值。在某些情况之下，印花税署有权上调财务报表上土地及物业的价值，作为计算印花税之用。此外，在满足某些条件(如：买卖双方各自超过90%的股份权益均属于另一方或同一第三方拥有)的情况之下，集团之间转让的股票、不动产可获印花税宽免。

由2010年4月1日起，凡转让位于香港的不动产的款项超逾港币\$21,739,120，有关公司或人士需要按最高印花税率4.25%纳税。

凡书立不动产租约、单位信托基金、不记名转让票据等有关的转让文件，均须缴纳印花税。

7.6.2 资本税

在香港设立有股本公司、增加名义股本、以及以溢价分配股份均须缴纳资本税。注册费上限为每宗港币\$30,000。

HUB

8. 在香港开设公司

8.1 各类商业机构

- 香港公司
- 分公司
- 独资公司
- 合伙公司(包括合伙有限公司)
- 信托安排

8.2 商业登记

任何人士在香港营商必须向税务局申领商业登记证。商业登记证乃税务局搜集新公司资料的主要渠道。

8.3 香港公司

海外公司诚然可以设立香港分公司在本港经营业务，但一般机构均选择以香港注册公司经营业务。

每间香港公司需要最少一名董事、一名股东、一名公司秘书及一个注册地址。董事及股东可以是任何国籍的个别人士或于任何国家注册的公司，而公司秘书则必须为居港人士或是在香港注册的公司。注册地址亦必须于香港境内。

8.4 分公司

根据「公司条例」，非香港公司必须于设立香港办事处后一个月内，到公司注册处办理登记手续。

本事务所的企业服务部(“BMS”)乐意指导及协助投资者在香港注册香港公司及分行。

8.5 独资公司

任何人士皆可在香港开设独资公司。除个别行业必须遵从特别规定外，主要法律要点不外是注册公司名称及申领商业登记证。

8.6 合伙公司

合伙公司受「合伙经营条例」及「有限责任合伙商号条例」监管，两者皆以同类英国法律为依归。如成立有限责任合伙商号，不积极参与公司管理的合伙人只需承担有限责任。

8.7 信托安排

信托安排亦是以英国法律为本，可让一名人士合法拥有供他人享用的财产。持控资产的人士(信托人)将获授资产的全部合法所有权，自此可自由处置资产，就犹如其私人拥有，然而在衡平法，其实际拥有权只限于根据信托受益人的利益持控及处置财产。

本事务所的企业服务部(“BMS”)可指导客户如何在香港或海外设立信托安排，并可提供公司信托人服务，为客户管理信托或可作监护人，以保障受益人的权益。

8.8 在香港开设公司的最常见用途

在香港开设公司有相当大的优势，因为很简易及廉宜，而香港提供了一个低税收的环境，以及健全的法律制度。在香港开设公司的最常见用途为：

- 在中国营商
- 国际贸易
- 投资控股
- 信托安排

HLB

9. 在香港联交所上市

继纽约和伦敦，香港被公誉为保持全球金融市场持续不断运作的“第三足”。国际证券公司云集于此，使香港成为高度国际化的证券市场。截至二零一零年六月，在香港联交所上市的公司达1,344家，其中创业板(GEM)达175家，总市值高达2.2万亿美元。

9.1 主板和创业板

无论是本地还是海外公司，包括中国内地企业，均可在香港主板和创业板上市。大致上，创业板专为较小型或新成立的公司上市，特别是具备良好潜质的新兴企业。

9.2 主板上市要求

就像大型国际证券交易所一样，香港联交所对希望到主板上市的企业，在过往的业务表现和成长潜质方面均有严格的标准。其主要条件为：i)须有连续三年的盈利记录，首年度和次年度合计利润超过3,000万港币，且第三年利润不得低于2,000万港币；ii)资本预计市值不低于二亿港币，而为公众人士所持有的股份预计市值不得少于5,000万港币，或25%之扩大股本，且iii)须聘请会计师、律师、保荐人、经办人等合资格专业顾问，协助办理上市程序。上市后主板上市公司须满足半年中期及全年业绩报告要求。

9.3 创业板上市要求

香港联交所在一九九九年年底开设创业板，其作用类似于美国NASDAQ 和英国AIM。在创业板上市要求通常不如主板严格，主要条件为：i)须有两年持续、活跃的业务记录，经营业务所得的净现金流入总额必须最少达港币2,000万元；且ii)上市时资本市值至少达港币1亿元。在创业板上市后的公司则须提供季度业务报告。

9.4 上市规则及公司管治

有关于主板和创业板之上市规则正不断地修订，对于公司管治，初次上市规则和规条，与及持续上市之责任作出了新的发布。如欲上市以及已上市之企业，必须留意及遵守所有有关之修订。

本事务所为许多于香港联交所上市之上市公司担任核数师。此外，本事务所的企业融资服务部门在协助企业进行首次公开招股及推动企业进入主板和创业板上市方面，具有丰富的专业经验。

