



TO CONNECT
THE WORLD

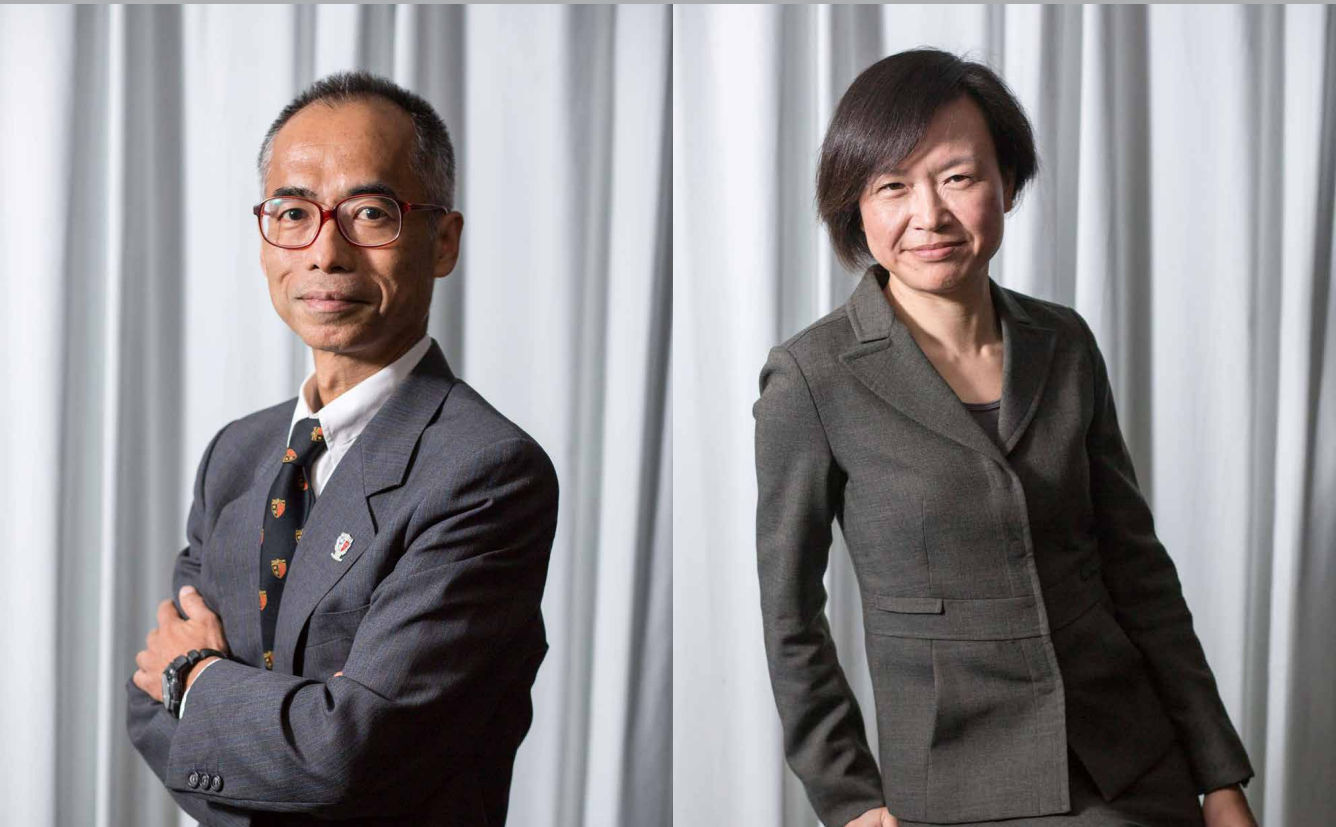


CW CPA 華德會計師事務所



A NEW STANDARD

We are the destination to which businesses go for growth by leveraging our preeminent expertise, resourcefulness and connectivity with business associates and contacts in Asia Pacific, Europe, Latin America and beyond.



Thomas Wong
Partner
FCPA

Rosanna Choi
Partner
FCPA

WE HAVE DONE THIS FOR OVER 30 YEARS.

CW CPA is a professional advisory and audit firm founded and managed by Thomas Wong and Rosanna Choi.

CW CPA offers a wide array of client-focused, tailored services of professional quality, including audit and other assurance, tax, corporate secretarial and business process outsourcing.



OUR VALUES

TAILOR-MADE

We excel in what we do because we readily put ourselves in our clients' shoes and attend meticulously to their every need. We understand that no two clients are the same, nor do we believe in a one-size-fits-all approach.

TOTAL SOLUTION

Our philosophy of putting our clients at the centre of everything we do is reflected in our commitment to providing a comprehensive and integrated solution delivered in an efficient and timely manner.

TRUST AND RESPECT

Integrity, both professional and personal, governs how we interact with others. People and relationships, around which business ultimately revolves, are at the heart of our culture.

OUR SERVICES

As a one-stop provider, we offer the whole spectrum of professional services tailored to your individual needs—all under one roof.

- ACCOUNTING & FINANCIAL
- AUDIT & ASSURANCE
- CORPORATE SECRETARIAL
- TAX ADVISORY
- HR PROCESS OUTSOURCING
- CHINA BUSINESS CONSULTING



ACCOUNTING & FINANCIAL

Administrative matters can distract you from your core business. Complying with the ever-changing rules and regulations that have different interpretations and applications in different geographic areas can be strenuous at times.

We can help you navigate this administrative minefield. We keep abreast of international and local accounting standards, and we are very well versed in local legislation and requirements in both mainland China and Hong Kong. We provide reliable support tailored to your specific needs with quick response time so that you can focus on your business operations and on issues that matter to you the most.

Our services include:

- Bookkeeping and maintenance of accounting records;
- Preparation of periodic management accounts;
- Preparation of financial reports and packages in a format tailored to specific clients;
- Preparation of budgets and variance analyses;
- Secondment of accounting talents for specific projects.



AUDIT & ASSURANCE

Today's ever-evolving audit and assurance environment necessitates an all-round solution that addresses both the increasing complexity of regulatory requirements and the stakeholders' pressing demands for greater disclosure and transparency, whilst keeping the individual needs, risks and challenges of the business uppermost in mind.

We understand how important robust reporting is in protecting your business and encouraging it to prosper. This is why CW goes beyond ensuring compliance with stringent regulatory requirements. With professional objectivity and independence as well as unrivalled technical expertise, we strive to ensure that your path to success is unhindered by any potential risks and pitfalls as much as possible.

Our services include:

- Statutory audit;
- Internal control review;
- Internal audit;
- Special purpose audit/review/other assurance.

Businesses come in countless sizes and forms; the more complex the structure, the heavier is the compliance and governance burden. The time and effort involved in sustaining these structures can in turn translate into more costs.

CORPORATE SECRETARIAL

The highly experienced Corporate Secretarial Services team at CW can lift this burden off your shoulders by providing efficient and reliable support for your company set-up and all related administration to ensure continuity in your business activities in Hong Kong and mainland China. We offer practical and bespoke solutions in line with local business protocols and regulations, from the preparation of all required documentation to liaison with relevant authorities.





HONG KONG—A GATEWAY TO CHINA

Hong Kong is the key gateway for doing business in mainland China and Asia. Our team has advised clients for almost 30 years on how to successfully set up in the region by building strategies using a Hong Kong limited company as a stepping stone into Greater China, including capitalising on the Closer Economic Partnership Arrangement ("CEPA"). We are committed to ensuring that the process of setting up a business in Hong Kong is simple, swift and cost-effective.

Our services include:

- **Hong Kong company formation;**
- **Provision of company secretary & registered office;**
- **Bank account opening;**
- **Employment visa handling;**
- **Closing a Hong Kong limited company;**
- **Legal certification;**
- **CEPA application.**

TAX ADVISORY

We represent you in your unique tax situation, whether it be corporate or individual, national or international. We provide tailor-made tax solutions that support your business needs, including managing your exposure to tax, optimising tax efficiency and helping you cope with the changing tax environment.



Our services include:

HONG KONG:

- Corporate and individual tax compliance services;
- Tax investigation and field audit;
- Tax due diligence on M&A transactions;
- Tax treaty matters;
- Advance ruling applications;
- Stamp duty advisory and applications for exemptions.

CHINA:

- Tax comparison, analysis and structuring;
- Individual income tax planning and compliance;
- Value-added tax advisory;
- Customs duties advisory;
- Transfer pricing review and benchmarking study;
- Tax health check.

The international tax environment is changing rapidly as a result of coordinated actions by governments and unilateral measures designed by individual countries, both intended to tackle concerns over base erosion and profit shifting (BEPS) and perceived international tax avoidance techniques. The tightening of tax regulations around the globe can present different risks to business operations and such risks can in turn have many repercussions.



**OUR TAX PROFESSIONALS INCLUDE
MEMBERS OF HKICPA, ACCA & CPA AUSTRALIA.**



HR PROCESS OUTSOURCING

Human resources management can be time-consuming and costly for many companies. Outsourcing HR functions offers the perfect solution by allowing you to focus on issues that matter to you the most and also provide the opportunity to increase efficiency whilst driving down costs.

Entrusting the matter to us also reduces the risk of non-compliance. This is especially so in a country as fast-paced and dynamic as China where regulations may change from one day to another.





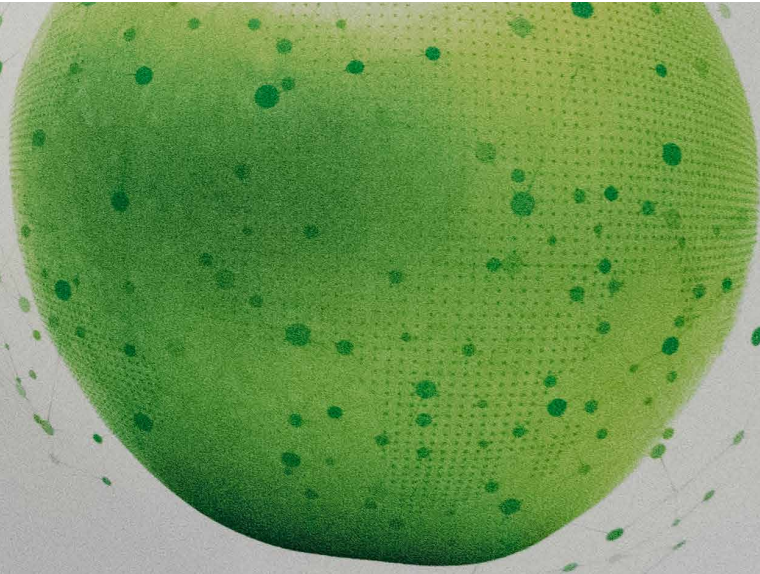
Our services include:

CHINA:

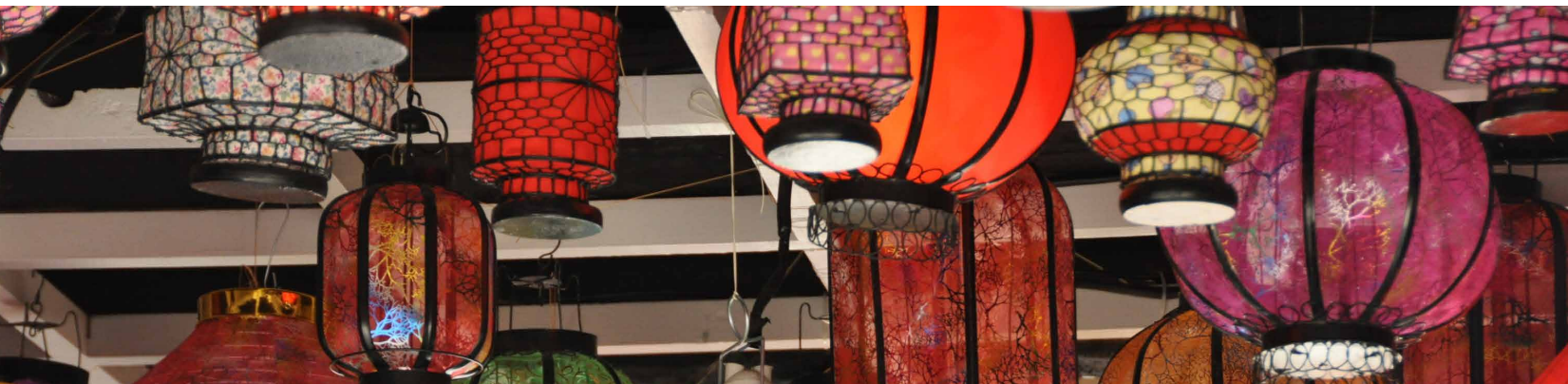
- Payroll administration;
- Individual income tax advisory;
- Recruitment of local staff;
- Labour contract formulation;
- Company rulebook creation;
- China work permit application.

HONG KONG:

- Payroll calculations and payment;
- Mandatory Provident Fund contribution;
- Employer's Return filing;
- Employment visa application.



**CONNECT
WORLD**



CHINA BUSINESS CONSULTING

China, a vast country of 1.4 billion people and covering 9.6 million square kilometers, is "the place to be" for a business looking further afield, beyond its national borders. Being one of the world's fastest growing economies, China is the epitome of growth and opportunity and is considered by many to be the destination of the best investment proposition.

Our services include:

- **Pre-investment and market entry advisory;**
- **Corporate establishment (FICEs, ROs & JVs);**
- **China business operations advisory;**
- **Merger & acquisition.**





With our presence in Hong Kong, Guangzhou, Shenzhen and Shanghai, we can help you:

- **Determine the feasibility of the legal entity structure and establish operations in mainland China;**
- **Ensure compliance with audit and other assurance requirements;**
- **Manage tax-related obligations in accordance with local taxation laws, regulations and practices;**
- **Ensure compliance with local customs and excise laws;**
- **Take care of time-consuming business processes, e.g. accounting, payroll and other HR operations.**

New Growth Model

In March 2016, the Chinese government announced that it would channel resources and capital into pursuing a more sustainable path of development. Its transition from an economy reliant on labour-intensive industries to one that is service-based and driven by innovation and domestic consumption has seen an increase in spending on research and development and infrastructure. The newly defined growth model is underpinned by five main tenets: innovation, openness, green development, coordination and inclusive growth. In particular, the shift to innovation is illustrated in the record number of China outbound M&A in the technology sector (US\$17.6bn in the first quarter of 2016).

A Railway of Opportunities

China has been engaging in so-called "railroad" and "peripheral diplomacy" to prove that she is more open for business than ever. The roll-out of the "Belt and Road Initiative" - promoting connectivity on an epic scale - aims to facilitate China's geoeconomic integration with neighbouring Central Asia and South Asia, to stimulate trade between Asia and Europe as well as to generate a wealth of business opportunities for participating nations via a labyrinth-like network of high-speed railways, ports, pipelines and highways.

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