



進高會計師事務所有限公司

JK & Partners
CPA Limited

成立公司

HK Co Formation

會計服務

Accounting

審計服務

Auditing

公司秘書服務

Co Secretarial

稅務服務

Taxation

註銷公司

Co Wind Up



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進高會計師事務所有限公司與每位客戶建立互信及可靠的關係，這宗旨為本司之成功因素。多年來本司已與不同的客戶一起成長。本司提供之綜解方案，務求以親善友好之態度把問題一一解決；無論大小公司、各行各業，本地或海外，業主立案法團及其他法團，都能一一照顧週到。本司將樂意解決討論閣下的需要及要求。

無論什麼類型的客戶，我們的宗旨是為客戶提供實際並具商業觸覺的專業意見。本司亦不時與客戶商討財務方案為其諮詢顧問，一起合作把問題解決。

與我們的客戶一起成長及維持長久的關係是我們的主要宗旨。你可放心讓我們提供有效率，高效能及高質素的審計及相關服務，並且於指定之時限內完成。除此以外，本司更可以在財務、會計及稅務上提供專業意見，令業務處於具競爭力的位置。

我司提供廣泛的專業服務其中包括會計稅務諮詢等業務，若有其他服務項目未有刊出，敬請閣下致電或電郵查詢。我們的專業人員定可協助閣下解決問題。

JK & Partners CPA Limited, offers professional services to clients with various sizes and businesses, commercial and private, and aims to build a relationship of trust, reliability and success with every client. Our firm seeks to operate professionally and personally for clients with both constructive and timely advice. You will gain an insight into the practice, its characters and full range of services on our website. We will be grateful to meet you to discuss your requirements.

Whatever the size of the client, our aim is always to back our professional view in a practical and commercial sense. We also like to keep in constant touch with our clients' financial affairs and to work closely with their professional advisers.

Establishing strong and long standing relations with our clients is our primary objective. You have a company providing an efficient, cost-effective and high-quality audit and within critical time constraints. Besides, we may help you and your business with our professional advice on accounting and business-related solutions.

JK & Partners Limited provides a wide range of professional services to unique characteristics. Please call and our professionals will talk to you and find the best ways in assisting you. Our aim is to always provide a comprehensive service to our clients and we tailor our services to their individual requirements.

本所提供綜合會計理賬服務，無論公司大小類別，都能處理妥當。對於一般尚未聘請會計人員之客戶，本公司可提供連續性理賬服務並制定財務報表以填寫稅務報表，工資計算及改善公司運作等。對於一般已聘請會計人員之客戶，本公司之會計服務必可為客戶增加營運及財務效益。另外，本所之會計理賬服務更可與台端之財務預算配合，提供實際數據及分析業務狀況，以作相應策略改變。

- 準備財務報表 - 可按每月、季度或年度處理
- 電腦記賬理賬
- 代客戶開出發票
- 設計內部財務管理，財務政策和過程，財務手冊等
- 擬定管理層財務角色和責任
- 財務軟件設計及選購提出意見

為配合本公司之一條龍服務，我們亦可為客戶購買及安裝合適之會計軟件，詳情請瀏覽我司網頁之會計軟件。本司宗旨為提供一系列綜合服務與客戶，並按個別不同之要求而提供相應服務，如有興趣，可連同所須文件並與本司聯繫，本司職員將按閣下需要予以協助。

好處：

1. 無需僱用會計員工；
2. 減低培訓員工的成本；
3. 無需擔心員工流失的問題；及
4. 我司的員工全是大學畢業及主修會計，質素可以保證。

We provide a total audit, bookkeeping and accountancy services for various sizes of clients. We have the expertise to implement accounting systems and programs that will make your business more efficient.

For those clients with no internal accounting staff or propose to outsource the services, we can provide ongoing bookkeeping and accountancy services which can be linked to the preparation of periodic tax returns, payroll services and management accounts. Clients who have their own accounting staff may require management and statutory accounts preparing from their internal records. All our bookkeeping and accounting services can be integrated with budgets and forecasts to enable you to monitor the actual results of your business.

- Preparation of financial statements - monthly, quarterly and or annual reporting
- Customer billing and invoicing
- Design of internal accounting systems, accounting policies and procedures, accounting manuals
- Accounting roles and responsibilities definition
- Accounting software selection & implementation

For our one stop services provided, we will help our clients to choose the most appropriate accounting software and help to install and provide professional training to our customers.

香港有不同的公司類型，而成立公司的種類則取決於你的業務開發及計劃。

- 海外公司的分行
- 有限公司
- 協會 / 非牟利組織
- 獨資無限公司
- 合夥公司

本公司提供之優質服務及合理且具競爭力的價格必令閣下稱心滿意。本公司可代閣下代辦及準備成立公司之所需文件。閣下只需提供本公司必要的資料，並簽回本公司所準備的公司登記文件，本公司即按程序繼續跟進成立公司事宜。

成立有限公司方法

- 按閣下要求制定成立：按客戶不同的要求（如股份結構，股東 / 董事數量，公司章程章節等）而作出修改並提交公司註冊處進行審批及成立。
- 購買現成空殼公司：在公司列表中挑選合適的公司而購買。這些公司通常之法定股本為 10,000 股而每股為 HK1 並發行了一股。現有的股東將轉移已發行的一股到一名新的買家。我司會要求現有的股東簽署証實所賣公司是整潔和從沒有營運的文件，以保障買家的利益。這途徑是成立公司的最快方法。

• 服務項目包括：

1. 全套公司註冊：
 - a. 公司章程大綱及章程細則；
 - b. 公司鋼印；
 - c. 公司印章；
 - d. 股票証明。
2. 編制及提交申請註冊文件；
3. 於公司註冊處查詢擬用公司名稱是否可用。

There are different types of business entities to setup in Hong Kong, depending on which activities you wish to develop.

- **Branch of Overseas Companies**
- **Private limited company by share/ guarantee**
- **Associations / Non-profit organization**
- **Sole Proprietorship**
- **Partnership**

With the ever-growing demands from most business owners for the services of incorporating a private limited company, we offer this quality service in a competitive price. We will take care of all steps of incorporating a Hong Kong company. All you need to do is to provide us the necessary information and sign back the prepared documents for registration. Then, you need to relax and think over the business strategies of the company.

Incorporation Methods

- Tailor-made approach suits your requirements in the company name, the share structure, number of shareholder / director and some clauses in the articles of the association. Just talk to us for your needs in forming a tailor-made company and our staff will assist you.

- Buying a shelf company is, more commonly, as an alternative to form a tailor-made company. You may buy a shelf company by selecting the name of the ready company. It is normally having 10,000 shares of HK\$1 and 1 issued share. Existing subscriber will transfer the issued 1 share to you (if you require more shares allotted to you or additional shareholders, we will charge additional service fee). The subscribers will sign a declaration letter confirming that the company is clean and no business activity since its incorporation. This approach is fastest way to incorporate a company.

除為客戶安排「法定年審財務報表」外，本司亦可按貴司要求安排個別審核如：收購其他公司部份資產或審核公司某一業務運作之賬目等。

另外，本司更會以友好親善之態度提供增值服務，特別為客戶拓展業務及改善客戶的盈利及營運效率。其中包括：

- 改善內部及外部監控
- 提供更合適的財務資料與相關人士
- 協助籌集資金
- 諮詢策略計劃
- 協助管理層作合適的決定
- 審擬公司架構重組 / 業務計劃

好處：

1. 我司乃根據香港專業會計師條例，由香港會計師公會(“HKICPA”)正式監管，質素可以保證；
2. 為所有由本公司代理會計理帳的顧客提供免費稅務顧問服務；
3. 為客戶提供適時的稅務計劃。

The firm is not just to perform the “annual audit” but to be friendly and be value added to our clients, especially in developing and improving their profitability. It is achieved by helping to:

- Improve internal and external control
- Improve quality information to stakeholders
- Assist in fund raising
- Strategic planning
- Assist management to appropriate decisions
- Comment on business structure/ blue print

本司提供有效快捷公司秘書服務及提醒客戶公司法例改變，讓客戶掌握更新資訊，避免不必要的罰款及預早清楚各種不同影響。

本司除提供專業的公司及會社註冊服務予各類公司及協會(包括獨資經營公司、合夥企業、有限公司、非牟利協會會社及海外離岸公司等)，更提供股份業務估值、收購私營業務、業務併購和公司合併、公司重組及架構重整等服務。

其他公司秘書服務

- 出席公司董事 / 股東會議
- 準備會議紀錄及通告
- 合約合同審議
- 訴訟支援
- 出席債權人會議
- 公司股東清盤或債權人清盤
- 自願結業安排 / 重組安排
- 提供名義董事 / 名義股東服務
- 提供香港註冊地址服務 (對海外公司甚為重要)
- 公司秘書服務諮詢和意見

We offer an efficient service to ensure the compliance to the relevant laws of a company and advise any change of provisions which may affect the company as early as possible. This avoids penalties and the non-compliance, which may affect internal and external documentation as to the third parties.

In helping clients, we provide excellent and efficient service to company formation of various natures, like proprietor, partnership, limited company, non-profit making association and off-shore company. Share revaluation, business buy-out, merger and acquisition may be of helpful in company restructuring.

Other Company Secretarial Services

- Attendance at directors/shareholders meetings
- Preparation of minutes
- Contract review
- Litigation support
- Attendance at creditors meetings
- Members and creditors liquidations
- Voluntary arrangements
- Provision of nominee services
- Provision for registered office address, especially for overseas companies
- Secretarial services consultancy and advice

本公司提供有效的服務並盡早預算貴司的利潤及稅務責任。這可減少不必要的費用、利息及罰款，而且也可為閣下能精確預算支付稅額。本公司更能提供以下稅務意見：

稅務法例及監管

本公司提供有效快捷稅務處理服務及提醒客戶稅務條例改變，讓客戶掌握更新資訊，避免不必要的罰款或課稅及預早了解稅例改變的影響。

稅務代表

由於客戶未必完全熟識稅例，本公司可作為客戶之稅務代表，為客戶編制及呈報報稅表，並協助客戶回答稅務局之查詢和代表客戶提出有關事項之申訴。

稅務監管

本公司提供最新最快稅務處理，按時呈報於香港稅務局，並及早與客戶商討稅額資料，避免不必要的罰款及利息支出等，令客戶更有預算。

稅務計劃及利得稅

除為客戶跟從稅法監管外，本公司致力提供其他增值服務及為公司編定出稅務策劃，以合法途徑節省不必要課稅，但此項計劃策劃須於年結或公司重組架構前作出準備，以下為一般之影響因素：

- 收入和費用的時間性
- 資本性開支
- 集團內的公司之間的轉讓價格
- 僱員及董事酬金
- 股息紅利，薪金及獎金等
- 稅務虧損的有效運用
- 處理資本增值的策劃
- 集團稅務策劃

個人入息稅

於填報報表時，本所可為個人定出稅務計劃，以合法途徑及運用各種稅務優惠等，節省不必要課稅。

個人綜合課稅

我們將翻閱台端之稅務狀況(特別是無限公司)，以合法途徑及運用各種稅務優惠等，並建議作出個人綜合課稅，夫妻綜合報稅或分開報稅的決定；節省不必要課稅。

We offer an efficient service to ensure agreement of a company's profits/income tax liability as early as possible. This reduces compliance costs, interest, penalties, and also ensures a company can budget accurately for the payment of its tax liabilities. Furthermore, we also offer technical advice and support in the following areas:

Tax Planning & Profits Tax

In addition to the provision of compliance services to our clients, we aim to be value-added to help and plan their affairs, to ensure their eventual tax liabilities are kept as low as possible. This is to be planned throughout the year, special emphasis is placed on the following matters prior to their year end, including:

- Timing of income and expenses
- Capital expenditure
- Transfer pricing from group companies
- Employee & director remuneration
- Dividends, salaries & bonus
- Efficient use of tax losses
- Planning of the timing of capital gains
- Group tax planning

Personal Income Tax

In the course of preparing your tax return, we will review your income levels and advise the ways to optimize tax savings by use of available tax reliefs and allowances.

Personal Assessment

We may review your tax positions, especially for individuals and unincorporated businesses, so as to fully utilize the available relief by combining the application of personal assessment, joint assessment or separate assessment.

以下為本所經常為客戶解答之問題：

公司方面

- 我公司有否多付稅金？
- 我甚麼時候需付稅款？
- 開設子公司及其他附屬公司對公司的稅務影響？
- 我公司可否改變會計年度？
- 我公司可否減低負稅？
- 我公司可否準備減低來年負稅？
- 慈善機構捐款可否減稅？
- 當結業時，於稅務方面怎樣是最有效？

個人方面

- 我可否轉移部份收入到伴侶而利用其免稅額？
- 我是否已享用各種稅務優惠？
- 我怎樣可享用暫緩預繳稅條款？
- 我可準備一些稅務計劃，如給予家庭成員捐贈？
- 我可否享用非現金報酬(如汽車津貼)而減低負稅？

好處：

1. 本公司的稅務顧問擁有超過二十年於稅務局工作的經驗，主要處理違法案件的調查、實地核數及稅務上訴委員會的案件調查及上訴；
2. 為所有由本公司代理會計理帳的顧客提供免費稅務顧問服務；
3. 為客戶提供適時的稅務計劃。

服務項目包括：

1. 稅務調查，民事及刑事；
2. 實地核數及反避稅：
 - a. 對案件進行初步探討；
 - b. 解釋稅務評核及調查的程序問題；
 - c. 對稅務評核及調查的回應及對策給予意見；
 - d. 陪同出席與稅務局職員的第一次會面；
 - e. 代表 貴公司處理稅務局的查詢；
 - f. 如罰款不能避免，本公司將協助把金額減至最低；
 - g. 為 貴公司尋找解決方案；
 - h. 與稅務局協商有利的解決方案，包括罰款；
 - i. 協助改善稅務狀況；
 - j. 處理其他有關問題直至最終案件完滿解決。
3. 訴訟 - 反對及上訴至稅務上訴委員會：
 - a. 代表 貴公司向稅務局作出反對；
 - b. 代表 貴公司處理稅務局的查詢；
 - c. 與稅務局協商有利的解決方案；
 - d. 代表 貴公司向稅務局作出上訴；
 - e. 代表 貴公司為案件在稅務上訴委員會之前進行辯論；
 - f. 協助律師為案件在稅務上訴委員會之前進行辯論，如需要法律代表。
4. 在稅務問題上提供專業意見及分析：

在稅務問題上提供口頭或書面的意見及更新正確及有效的稅務計劃。

Frequent Asked Questions

Corporation

- Is the company over-paying the tax?
- When do I have to pay the tax demand note?
- Is it tax efficient to have subsidiaries and group companies?
- Can/Should the company change its financial year-end?
- How can the company reduce the tax liability?
- Can the company provide for future liabilities to reduce taxable profits?
- Can the company get tax deductions on donations?
- What is the most tax efficient way of cessation of a business?

Individual

- Can I shift income to my spouse to use their allowances?
- Are my tax position the best?
- How can I use “hold-over” relief?
- Is there any tax planning for me, say, make gifts to my family?
- Can I reduce taxability by using benefits in kind?

在中國註冊商標，程序上和香港大同小異。但請注意，中國和香港的商標註冊其中的主要分別是在於商標的專有權。中國是非常注重商標註冊，只有那些已註冊的商標才會得到保障。未註冊的商標在香港雖然是比較難確立商標的專有權，但也可在普通法下受到一定的保障。在中國，任何一方如先提出商標註冊，便可得到擁有該商標的優先權。因此，我們建議你儘快在中國註冊商標，以確保你的商標獲得保障。

The trademark application procedure is more or less the same in China. Please note that there is one important difference between China & Hong Kong regarding trademark protection. China places great emphasis on registration and only those who have registered their trademarks will be given protection. Whereas in Hong Kong unregistered trademark still have protection under common law, even though it is more difficult to establish to one's case under common law. In China, the first who registers a trademark will have priority in claiming ownership of the trademark. It is therefore always advisable to register your trademark in China in order to secure priority and ownership of the trademark.

商標在法律上是甚麼呢？

商標就是一個標記，用作推廣和識別持有者的商品或服務，令公眾能從眾多商品或服務中區別出來。商標可以是一個標誌、圖案、名字、署名、文字、字母、數字、氣味、象徵或不同顏色的組合，以及包括任何該等組合的符號和立體的形狀。只要它能代表一種形體而又可以記錄或刊登出來，例如繪圖和說明便是以圖形和文字表示的商標。

註冊商標的好處

商標註冊能保障商標持有人的利益。未得商標持有人同意下，第三者是不可使用他的商標或近似的商標。未註冊的商標如被其他人使用，就只得依賴普通法來要求保障，一般來說在普通法下是比較難確立商標的專有權。

甚麼商標可以註冊？

如果該商標是：

- 具有特別風格的公司或個人或商號名稱；
- 申請人的署名（中文字除外）；
- 創造文字；
- 非描述商品或服務的形容詞、非地域名稱或姓氏；
- 任何有特色可作區別的標誌。

註冊期限

註冊商標有效期為十年，之後可續期十年，續期次數不限。

手續

在申請商標註冊之前，我們會建議客戶先進行商標查詢（即查冊），以確保沒有相類似的商標已被註冊。

申請註冊約需時2個月才得到批核。如果商標獲得批核，註冊處會在知識產權公報上刊登該商標，確保沒有第三者提出反對。假如在3個月內沒有人反對，便可正式獲發商標註冊證書。註冊生效日期會提前至申請日期計算。

如果申請遭否決，申請人仍可提出反對。在這種情況下，該申請便需要超過6個月的時間來辦理。

What is considered as a trademark in law?

A trademark is a mark that is used to promote and identify the owner's goods or services and to enable the public to distinguish them from the goods or services of other traders. It may be a logo or device, name, signature, word, letter, numeral, smell, figurative elements or combination of colors and includes any combination of such signs and 3-dimensional shapes provided that it must be represented in a form which can be recorded and published, such as by way of drawing or description.

Benefits of Registration of a Trademark

Registration of a trademark will give the owner of a trademark the right to prevent third parties from using his mark, or a deceptively similar mark, without his consent for the goods or services for which it is registered or for similar goods or services. For unregistered trademarks, owners have to rely on common law for protection. It is more difficult to establish one's case under common law.

本公司竭誠為客戶提供高效率、靈活及優質服務，回應客戶的實際需要。

為公司董事 / 主要股東或其顧問提供以下服務：

- 執行快捷的業務檢討，找出問題癥結
- 提供實際而可行的解決方法
- 擬定可行的業務重組，或重整償債計劃
- 與貸款人磋商，爭取或維持暫免還款協議
- 在牽涉多個貸款人的暫免還款或重組的情況下，專注保障董事及股東個人權益
- 執行個人自願安排

為銀行家 / 貸款人或其客戶及顧問提供以下服務：

- 進行業務營運或財務檢討
- 評估業務重組，或債務償還重整建議的可行性
- 監管償還或重組計劃
- 保障、保存及變賣抵押品
- 追查資產及資金
- 調查及破解虛假信託計劃

為有意或已在中國發展和投資人士提供以下服務：

- 分析及重整國內的財務報表，確保外資或債權人的權益
- 撤資前檢討企業架構及財務狀況
- 協助中外合資企業有秩序地收縮業務，及正式解散或清算
- 出任清算或破產清盤委員會代表或顧問
- 調查資金及資產流向

所需時間：約九個月。

服務項目包括：

- 準備及提交所有法定文件予各政府部門；
- 以法定顧問身份出席債權人會議；
- 根據法律要求於報章刊登告示。

We provide responsive, innovative and impressive services to our clients.

As directors and/or major shareholders or their advisers:

- undertake a quick business review and highlight critical problem areas
- offer pragmatic and workable solutions
- formulate viable business restructuring or debt rescheduling plans
- negotiate with lenders to obtain or maintain a standstill agreement
- focus on individuals' interest in multi-lender standstill or restructuring situations
- administer individual voluntary arrangements

As bankers, lenders and/or their advisers and in respect of defaulting clients:

- conduct operational or financial reviews
- assess the viability of business reorganization or debt rescheduling proposals
- monitor repayment or restructuring plans
- protect, secure and realize underlying security
- trace assets and funds
- attack and unwind pseudo trust structures

In respect of interests and investments in the mainland China:

- analysis and reconstruct PRC financial statements to ascertain rights and entitlements of foreign investors or creditors
- review organizational structure and financial position prior to divestiture
- assist with orderly winding down of operations prior to any formal dissolution or liquidation of Foreign Investment Enterprises
- act on behalf of mainland China ventures or foreign investors in Liquidation Committees
- investigate fund flows