

## 內地企業年度所得稅申報前的年終計劃

CPD: 3.5 小時

中國內地的公司在 12 月 31 日年結，並須在 5 月 31 日前交回年度企業所得稅納稅申報表，作為香港的管理層，在繳交年度申報表前，有什麼事項要注意？在最後一刻前還能做什麼？本座談會包括以下內容：

- 企業所得稅匯算清繳要填寫哪些報表？有哪些需注意之處？
- 年度所得稅匯算清繳轉讓定價的九份表格如何填寫？以廣東省提供的模版作示例分析。
- 高風險事項的分析：例如，視同銷售的企業所得稅和增值稅
- 轉讓定價問題：當內地的公司利潤嚴重低於當地平均標準，你還可以做什麼去減輕被內地稅局質疑轉讓定價甚或被調整的風險？解決歷史問題和未雨綢繆有何稅務影響？
- 總公司和分公司的企業所得稅匯算清繳問題？為何稅務局會提議你在總公司另設分部門？
- 如何理解時間性差異和永久性差異？
- 未支付又未取得發票的費用，能否扣稅？
- 如何確定合適的會計制度、成本核算等？例如：存貨核算如何影響城市維護建設稅和教育費附加？
- 有哪些分類錯誤能導致增加稅務成本？例如：員工出差補貼是否應歸入職工福利費？給客戶的小贈品是業務招待費還是宣傳費？
- 有哪些手續要盡快完成？否則不單無法扣稅，更甚者是以後無法彌補？
- 別忘了代扣代繳稅款可以向稅局申請 2% 的手續費返還。

### 費用

◇ 非會員 (港幣 350 元)

◇ 必思培訓會員 [註冊成為必思培訓會員](#) 或  
ACCA 會員/學員/認可僱主 (港幣 300 元)

**講座時間** 上午 9:30 - 下午 1:00 (上午 9:00 起登記入座)

**地點** 香港灣仔軒尼詩道 15 號 [溫莎公爵社會服務大廈](#) 201 課室

**講師** Bolivia Cheung 張少雲 [關於講師](#)

**語言** 廣東話 **CPD** 3.5 小時

### [聯絡我們](#)

### 內地企業年度所得稅申報前的年終計劃

(第一場) **日期** 2014 年 2 月 22 日(星期六)

[報名](#) [付款方法及規則](#)

(第二場) **日期** 2014 年 3 月 22 日(星期六)

[報名](#) [付款方法及規則](#)

### 聽講座人士分享

參加 BC Training 舉辦的講座，每次都令我獲益良多，在有限的時間內，能引用跟有關的各項最新的法例條文及案例並詳細闡釋，對講題重點地深入淺出的講解，有效地引導與會者作出舉一反三的思考，而且法例條文更附有超連結可供日後研究提供方向，所學所得實在所益非淺。

#### **Bad Weather Arrangement**

When either typhoon signal no. 8 or above or black rainstorm warning is hoisted at / after 10.00, all morning seminars will be cancelled, BC Training will be responsible to notify enrollees. Cancelled seminars will be postponed and made up within a one-month period of the original seminar date by BC Training.

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#### **Important Notes:**

##### **CPD Hours**

Certificate of attendance will be prepared if participants requested in advance. Our courses are recognized by major accounting bodies. Registrants should note that you are responsible for determining whether our seminars or training you receive are of appropriate standard and relevance to your technical knowledge and professional expertise. For the exact recognition of CPD hours, please check with the respective Institute or Association.

##### **Tax Deduction**

The seminar receipt may be claimed as the expense of self-education if it is related to your job. Please visit [www.ird.gov.hk](http://www.ird.gov.hk) for further details.

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