



Our Ref.: C/IG, Issue 3

17 March 2006

Dear MBIG Member,

Mainland Business Interest Group Circular (Issue 3/2006)

1. Visit to the Beijing & Tianjin Taxation Bureaux (3 – 4 April 2006)

The Institute's Mainland Legal & Taxation Sub-Committee, formed under the auspices of the Mainland Affairs Committee, will organise a visit to the Beijing and Tianjin Taxation Bureaux ("BTTB") on 3 - 4 April 2006. The objective of this trip is to enhance members' understanding of the recent development in the tax policies and the operations of the BTTB. The visit is now opened to members of the MBIG and Taxation Interest Group. Please refer to the attached flyer for more details. If you are interested, please complete and return the enrolment form to the Institute on or before **Monday, 27 March 2006**. Only 10 seats are available and enrolments will be accepted on a first-come-first-served basis.

2. Seminar on "Banking and financial services offered in the Mainland by banks from Hong Kong" (19 April 2006)

The MBIG Organising Committee has organised the captioned seminar on Wednesday, 19 April 2006. Mr. Raymond Yu, General Manager and Head of China Division of The Bank of East Asia, will outline the banking and financial services offered in the Mainland by banks from Hong Kong. He will also highlight practical issues on handling finances and foreign exchange. A flyer containing more details is attached. The enrolment fee is HK\$200 for Institute's members and 1.5 CPD hours will be awarded to the participants.

Members interested should complete and return the enrolment form to the Institute to secure your booking as soon as possible and no later than **Tuesday, 11 April 2006**.

3. Workshops on PRC Taxation (May 2006)

This 12-hour programme will be held over 4 Saturdays between 13 May – 3 June 2006. Professors and lecturers from the Hong Kong Polytechnic University will give participants a comprehensive knowledge of the PRC tax framework and the tax laws and practices on major income and turnover taxes that are applicable to foreign investors doing business in the Mainland and for foreign expatriates working there. Examples and small cases will be used in the workshops to illustrate the application of the tax laws and practices. If you are interested, please complete and return the enrolment form to the Institute on or before **Tuesday, 2 May 2006**.



4. **Subscribe to the 2005 China Accounting Year Book (中國會計年鑒)**

If you wish to get a thorough review of China's major accounting, finance, legal and regulatory issues in the past year, the 2005 China Accounting Year Book, published by the China Financial Magazine Office (中國財政雜誌社) under the supervision of the Ministry of Finance (中華人民共和國財政部), is probably a good reference for you. Members interested should complete and return the subscription form to the Institute no later than **Monday, 3 April 2006**.

Mainland & International Relations Department

WY/AC/rc
Encls.



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

**Invitation to MBIG
and TIG members**

Dear MBIG and TIG member,

香港會計師公會北京、天津國家、地方稅務局訪問團
Visit to the Beijing & Tianjin Taxation Bureaux
(3 – 4 April 2006)

The Institute's Mainland Legal & Taxation Sub-Committee, formed under the auspices of the Mainland Affairs Committee, will organise a visit to the Beijing and Tianjin Taxation Bureaux ("BTTB") in early April 2006. The objective of this trip is to enhance members' understanding of the recent development in the tax policies and the operations of the BTTB. The visit is now opened to members of the Institute's Mainland Business Interest Group ("MBIG") and Taxation Interest Group ("TIG"). The tentative itinerary and other details are appended below:-

Tentative itinerary

<u>Date</u>	<u>Time</u>	<u>Activity</u>
Day 1 3 April 2006 (Monday)	0805 – 1120	Hong Kong → Beijing (KA900)
	1230	Hotel Check-in
		Lunch
	1400 – 1700	(i) Visit to the Beijing State Taxation Bureau (ii) Visit to the Beijing Local Taxation Bureau 【拜訪北京市國家稅務局及北京市地方稅務局】
	1830	Dinner
Day 2 4 April 2006 (Tuesday)	0730 – 0800	Hotel Check-out & Breakfast
	0800 – 1000	Beijing → Tianjin (Coach)
	1000 – 1200	Visit to the Tianjin State Taxation Bureau 【拜訪天津市國家稅務局】
	1200	Lunch
	1400 – 1600	Visit to the Tianjin Local Taxation Bureau 【拜訪天津市地方稅務局】
	1600 – 1800	Tianjin → Beijing (Coach)
	1920 – 2305	Beijing → Hong Kong (KA903)

Visits to BTTB will be conducted in Putonghua. No interpretation service will be provided.

Participation fee

1. Full package: (a) HK\$5,900/person for occupying a single room or
(b) HK\$5,600/person for sharing a twin room (\$300 will be levied for changing to a single room if no suitable roommate can be allocated).

The fee includes:

- round-trip economy class air tickets (Dragon Air) for Hong Kong ↔ Beijing;
- one-night accommodation at Days Hotel & Suites Beijing (長安戴斯飯店) or a hotel of the same grade;
- meals (except breakfast on 3 April and dinner on 4 April 2006);
- in-town bus transit in Beijing and Tianjin;
- coach service between Beijing and Tianjin;
- airport taxes (Hong Kong and Beijing);
- security fee; and
- fuel surcharge.

Note:

No alternative arrangements on flight/ground transportation and accommodation are permitted.

2. Joining the visit on Day 1 and Day 2: HK\$800/person
The fee includes 2 lunches, in-town bus transit in Beijing and Tianjin and coach service between the two cities.
3. Only joining the visit on Day 1: HK\$300/person
The fee includes a lunch and in-town bus transit in Beijing.
4. Only joining the visit on Day 2: HK\$300/person
The fee includes a lunch and in-town bus transit in Tianjin.

All the above fee does **not** include:

- visa application costs (participants are responsible for their own visa application, if any);
- tour travel insurance and personal insurance cost; and
- any personal expenses such as but not limited to long distance calls, use of hotel facilities with charges and laundry.

CPD Credit Hours

On completion of the visit to BTTB, a total of 7 CPD credit hours (3 hours for Day 1 meetings and 4 hours for Day 2 meetings) will be granted to participants. The Institute would confirm and send the CPD attendance record to the participants by post after the trip.

Enrolment

The visit is open to the members of MBIG and TIG. The number of participants is limited to 10 and acceptance is on a first-come-first-served basis.

--- Should you wish to join the visit, please complete and return by post or fax the attached enrolment form, together with appropriate payment, to the Institute on or before **Monday, 27 March 2006**. For enrolment by fax, remittance must follow within 2 days (but must be before the deadline) after sending the fax booking. Otherwise, the booking will be rejected.

Confirmation will be sent to successful applicants by email on or before 28 March 2006. The visit will be cancelled if the number of enrolments is less than 5. *There will be no refund of fees paid unless the trip is cancelled by the Institute due to unforeseeable circumstances.*

Should you have any enquiries on the visit, please contact the Mainland & International Relations Department at 2287 7067 / 065 / 030.

Yours sincerely,



Patrick K.C. Tam
Director, Mainland & International Relations

PT/WY/ac
Encl.

To: Mainland & International Relations Department
 Hong Kong Institute of Certified Public Accountants,
 37/F., Wu Chung House,
 213 Queen's Road East, Wanchai,
 Hong Kong.

Fax: 2865 6603 / 2865 6776
 Enquiries: 2287 7067 / 065 / 030

ENROLMENT FORM

Visit to the Beijing & Tianjin Taxation Bureaux
(3 – 4 April 2006)
[Deadline for enrolment: 27 March 2006]

One enrolment form for each participant

I would like to join the captioned visit.

Full Name	English: *Mr./Mrs./Ms.
	Chinese:
Member No.:	
Contact	Tel.:
	Fax:
	Email:
Mobile Phone No.	HK:
	PRC:
Current Employer (Chinese) :	
Position (Chinese) :	

* Please delete as appropriate.

Please ✓ as appropriate.

Payment for the participation fee

HK\$5,900 for occupying a single room
 HK\$5,600 for sharing a twin room [Please state the name of your roommate who has enrolled to this trip: _____ . If you have not named a roommate, the Institute will have the discretion to allocate a roommate to you.]
 HK\$800 for joining the visit on Day 1 & Day 2
 HK\$300 for joining the visit on Day 1 Day 2

Payment by Cheque No. _____ Bank : _____ (Cheque should be made payable to "HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS")

Institute's Visa Gold Card
 Institute's Visa Platinum Card

For payment by credit card, please fill in the following:

Card No.:																				
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Cardholder's Name (please print):	Card Expiry Date (month/year) :
Date :	Cardholder's Signature :

No refund would be made (save with cancellation of the event by the Institute) after payment has been received by the Institute.

FOR OFFICE USE		
Auth. Code No.	Handled by	Date

**Visit to the Beijing & Tianjin Taxation Bureaux
(3 – 4 April 2006)**

Please fill in the following details for arranging the hotel accommodation (Please type):-	
*Chinese Visa No. / PRC Re-entry Permit (回鄉証) No.:	
Name on Chinese Visa / PRC Re-entry Permit:	(Chinese)
	(English)
Expiry Date (dd-mm-yyyy):	
* HKID/Passport No.:	
Nationality:	
Date of Birth:	
Questions to be raised during the meeting with BTTB (please provide your question(s) in Chinese)	
1.	
2.	
3.	
4.	
5.	

* Please delete as appropriate.

Please ✓ as appropriate.

Mailing address: <input type="checkbox"/> Please send the CPD attendance record to my correspondence address with the Institute. <input type="checkbox"/> Please send the CPD attendance record as stated opposite.	Name:
	Address:



內地業務關注組

晚間研討會

題目： 香港銀行如何協助企業在內地發展業務

主講嘉賓： 余學強先生
東亞銀行總經理兼中國業務總部主管

主席： 杜冠文先生
香港會計師公會內地業務關注組委員

研討會內容： 隨著內地與香港企業的跨境業務愈益頻繁，香港銀行扮演重要的橋樑角色，幫助香港企業進入內地市場和提供所需的金融服務。

在世貿協議下，內地今年需全面開放銀行業務，有利香港銀行為企業提供進一步服務。本研討會旨在向會員簡介香港銀行為在內地發展的企業所提供的服務—包括企業貸款、貿易融資、外匯買賣、投資顧問、風險管理等，亦會重點介紹企業在尋求融資信貸、處理匯兌時需注意的實務問題。

日期： 2006年4月19日（星期三）

時間：	晚上 6:15 - 6:30	入座登記及享用茶點
	6:30 - 6:35	主席介紹
	6:35 - 7:30	嘉賓演講
	7:30 - 8:00	答問環節

語言： 廣東話

地點： 香港金鐘道 88 號太古廣場 1 座 5 樓 (Elbrus Room)

費用： 香港會計師公會會員/國際聯繫會員： 每位港幣 200 元
非會員： 每位港幣 330 元

香港會計師公會專業進修小時： 1.5 小時



Workshops on PRC Taxation (May 2006)

中國稅務課題工作坊

CONTENT

The course is designed to provide a comprehensive knowledge of the PRC tax framework and the tax laws and practices on major income and turnover taxes that are applicable to foreign investors doing business in China and for foreign expatriates working there. Examples and small cases will be used in the workshops to illustrate the application of the tax laws and practices. The course consists of four 3-hour workshops and the topics covered in the workshops are as follows:

- Overview of the current PRC Tax Regime
- Individual Income Tax
- Foreign Investment Enterprise and Foreign Enterprise Income Tax
- Business Tax
- Value Added Tax
- Transfer Pricing and other Tax Planning Strategies

Full course outline and more details are available at our homepage

《www.hkicpa.org.hk/china/workshops/content.php》

INSTRUCTORS

Professors and lecturers from the Hong Kong Polytechnic University ("HKPU").

TEACHING MODE

- Four 3-hour workshops with lecture, case study and/or problem discussion.
- Medium of instruction is primarily Cantonese.

VENUE

Lecture room at HKPU (A campus map with venue details will be provided to the successful applicants).

DATES AND TIME

- 13, 20, 27 May & 3 June 2006
(all Saturdays)
- Class A [9:30 am – 12:30 pm]
 - Class B [2:00 pm – 5:00 pm]

FEE

Per person inclusive of course materials
HK\$2,500 (Institute's Member/International
Affiliate/Student)
HK\$4,000 (Non-member).

CLASS SIZE

40 seats for each class.

CPD CREDIT HOURS

12 hours for the entire programme.

ATTENDANCE CERTIFICATE

Those who have attended at least three workshops will be awarded an Attendance Certificate.

ENROLMENT

Please complete the attached application form and return it, together with the payment, to the Institute on or before **Tuesday, 2 May 2006**.

ENQUIRIES

Mainland & International Relations Department
on 2287 7065 / 67 / 30.

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

To: Mainland & International Relations Department
 Hong Kong Institute of Certified Public Accountants
 Fax No.: 2865 6776 / 2865 6603
 Enquiries: 2287 7065 / 67 / 30

Hong Kong Institute of Certified Public Accountants,
 37/F., Wu Chung House,
 213 Queen's Road East,
 Wanchai, Hong Kong.
 (Attn: Mainland & International Relations Department)
 (You may use the mailing label above to return this form
 together with payment)

APPLICATION FORM

(Closing date for application is Tuesday, 2 May 2006)

I would like to enroll in the Workshops on PRC Taxation (May 2006)

#Class A

#Class B

Please mark '1' as your first choice and '2' as your second choice. In case your preferred class is full, the Institute will automatically assign you to the class which you have indicated as your second choice. In this connection, please do not mark '2' if you do not wish the Institute to allocate you to the class which you are unable to attend.

Name*: (Mr./Mrs./Ms.) _____ Institute's Member/IA/Student no.: _____

Contact person (if applicable): _____ Day-time contact no.: _____

Email address (must be provided: please refer to Note 3): _____

Signature: _____ Date: _____

*** Those who have attended at least three workshops will be awarded an Attendance Certificate. The exact name as provided will be printed on the certificate.**

W0605

Payment by <input type="checkbox"/> Cheque No.: _____ Bank: _____ <input type="checkbox"/> Institute's Visa Platinum Card <input type="checkbox"/> Institute's Visa Gold Card Amount: HK\$ _____																								
For payment by credit card, please fill in the following:	Card Number : <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																							
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Cheque should be made payable to "HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS".

Only Institute's Affinity Credit Card is accepted.

FOR OFFICE USE		
Auth. Code No.	Handled by	Date

Note:

1. Applications are always accepted on a first-come-first-served basis. In the event of over subscription, priority will be given, in descending order, to members, students and non-members. No telephone reservation will be accepted. For enrolment by fax, your booking will be confirmed only upon receipt of payment.
2. The closing date for enrolment is **2 May 2006**.
3. **Confirmation email** will be sent on or before 8 May 2006. If you do not receive it by then, please contact the Mainland & International Relations Department on 2287 7065 / 67 / 30.
4. **Payment is non-refundable and non-transferable** after the enrolment has been confirmed by the Institute (except in the case of class cancellation). An alternate to attend the workshop may be accepted in case the enrollee is unable to attend but **no** CPD hours would be granted to both the alternate and the enrollee for the session(s) involved. Please inform the Institute in advance if such an occasion arises.



Subscription to 2005 China Accounting Year Book 2005 年《中國會計年鑒》

為協助公會會員掌握中國內地財務會計的發展資訊，會員現可透過公會訂閱由中國財政部主管、中國財政雜誌社編輯出版的 2005 年《中國會計年鑒》。

《中國會計年鑒》自 1996 年創刊，系統地匯集了全國財會工作的重要信息，是全面了解中國會計工作情況和發展前景的百科全書，該刊物並於 2004 年榮獲中國出版工作者協會頒發的“中國年鑒獎”暨第三屆全國年鑒評比綜合類一等獎。

《中國會計年鑒》被中國財會界譽為當代中國財會工作的案頭顧問、濃縮圖書館，2005 年卷全面系統地反映了 2004 年的全國財務會計工作，並包括十三個部份：國家財務、會計管理工作，行業（部門）財務會計工作，地方會計工作，企事業單位財務會計工作，註冊會計師協會工作，會計理論研究工作，會計教育，重要法規，重要文選，財會統計資料，會計組織機構和人員，會計大事記，附錄等，內容目錄請瀏覽公會網頁 www.hkicpa.org.hk/china/doc/2005china_acc_yearbook.pdf。

訂閱詳情

- ▣ 訂閱費用
 - 內地、香港、澳門、台灣地區訂戶 每冊港幣 400 元正
(費用包含平郵掛號郵資)。
 - 其他地區訂戶 每冊港幣 700 元正
(費用包含空郵掛號郵資)。
- ▣ 有興趣訂閱的會員可以填妥背面的表格，並於 2006 年 4 月 3 日前連同訂閱費用寄交或傳真(只適用於以公會信用咭付款的人士)與香港會計師公會中國及國際關係部。
- ▣ 如有垂詢，請與公會中國及國際關係部聯繫 (電話：2287 7067 / 65 / 30 或電郵: mir@hkicpa.org.hk)。

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

To: Mainland & International Relations Department,
Hong Kong Institute of Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong.

Fax: 2865 6776/2865 6603

Enquiry: 2287 7067 / 065 / 030
mir@hki CPA.org.hk

Subscription to 2005 China Accounting Year Book
2005 年《中國會計年鑒》

[Deadline for subscription: 3 April 2006]

(Please put a "√" in the appropriate box)

I would like to subscribe to:

	<u>Price (HK\$)</u>	<u>Quantity</u>	<u>Amount (HK\$)</u>
<input type="checkbox"/> 2005 年《中國會計年鑒》 (內地、香港、澳門、台灣地區)	\$400	_____	_____
<input type="checkbox"/> 2005 年《中國會計年鑒》 (其他地區)	\$700	_____	_____

Total HK\$: _____

Name (English): _____

Institute's Member / IA / Student / Member Practice No.: _____

Mailing Address (Note 1): [in Chinese] _____

Email Address (Note 3): _____

Contact Tel (Note 4): _____ Contact person: _____

Signature: _____ Date: _____

(2nd - 010306)

Payment by: <input type="checkbox"/> Cheque No.: _____ Bank: _____ <input type="checkbox"/> Institute's Visa Platinum Card <input type="checkbox"/> Institute's Visa Gold Card													
For payment by credit card, please fill in the following:	Card no.:												
Cardholder's Name: (Please print)	Card Expiry Date (month/year):												
Date:	Cardholder's Signature:												
Cheque should be made payable to "HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS". Only Institute's Affinity Credit Card is accepted.	FOR OFFICE USE												
	Auth. Code No.	Handled by						Date					

Note:

- The publication will be sent by courier service to the subscriber in accordance with the mailing address stated above. Please ensure that the address provided serves this purpose. In case of unsuccessful delivery, the publication will be returned to the publisher in Beijing. If the subscriber wishes to obtain the returned publication subsequently, the subscriber has to pay for the additional postage incurred and collect the publication at the Institute.
- After the subscription deadline, the Institute will issue a letter to the subscribers to acknowledge receipt of their orders within 10 working days. Please contact the Mainland & International Relations Department on 2287 7067 / 65 / 30 or by email: mir@hki CPA.org.hk if you do not receive the acknowledgement by then.
- The Institute will notify the subscribers of the publication delivery time through email.
- The courier service provider may contact you by telephone for the delivery.
- Subscription fee paid is not refundable nor transferable.