

## Обязательства гонконгских компаний по бухгалтерскому учету и отчетности

Система бухгалтерского учета в Гонконге в целом построена на Международных стандартах финансовой отчетности (МСФО). Гонконгские стандарты бухгалтерского учета (HKFRS) практически идентичны МСФО. В отличие от многих других юрисдикций, в Гонконге стандарты МСФО широко используются малым и средним бизнесом.

### Виды отчетности

Большинство гонконгских компаний должны подавать следующую отчетность:

#### 1. Annual Return

Данный вид отчета подается раз в год и содержит данные о структуре гонконгской компании: регистрационный адрес, информацию об акционерах и директорах компании.

#### 2. Financial Statement (финансовый отчет)

Ежегодно гонконгская компания обязана подготовить финансовый отчет, соответствующий стандартами оформления и подачи финансовой отчетности в Гонконге (HKFRS). К отчету должно прилагаться заключение аудитора.

Полный годовой финансовый отчет включает в себя:

- отчет директоров;
- бухгалтерский баланс;
- основные активы;
- текущие обязательства;
- акционерный капитал;
- отчет о прибылях и убытках;
- пояснения;
- аудиторский отчет.

#### 3. Profits Tax Return

Налоговая декларация на прибыль (Profits tax return) предоставляется гонконгской компанией в Налоговый департамент Гонконга (Inland Revenue Department Hong Kong) ежегодно.

## Сроки подачи отчетности в Гонконге

#### Сроки подачи Annual Return

Annual Return подается в течение 42 дней после окончания 12 месяцев со дня регистрации компании в Гонконге. Данный отчет подается вашей секретарской компанией.

#### Сроки подачи финансовой отчетности

Первый отчетный период длится 12 или 18 месяцев после регистрации компании в Гонконге. Датой окончания финансового года в Гонконге можно выбрать 31 октября, либо 31 марта. Вы вправе самостоятельно выбрать отчетный период перед первой подачей отчетности. В последствии дата окончания отчетного периода не меняется и финансовый год длится ровно 12 месяцев.

Если вы регистрируете дочернюю компанию в Гонконге, и ее акционером является юридическое лицо, финансовые периоды обеих компаний должны совпадать.

### **Сроки подачи Profits tax return**

Через 18 месяцев после регистрации компании Налоговый департамент Гонконга выпускает для компании ее первую налоговую декларацию (Profits Tax return). Гонконгская компания должна вернуть заполненную декларацию в Департамент в течение месяца после получения.

### **Нулевая отчетность компании в Гонконге**

Если ваша гонконгская компания не осуществляла деятельность в отчетный период не на территории Гонконга, не за ее пределами, она подает нулевую налоговую декларацию.

## **Submission of Financial Statement and Audit in Hong Kong**

Each Hong Kong company is required to file annual financial statement (FS) to the Hong Kong tax authority (IRD).

The first Profit Tax Return (PTR) is issued in 19 months (+/- one month) after the company's registration date. It must be submitted together with the Financial Statement to the Hong Kong tax authority in a strictly prescribed timeframes.

The first Financial Statement of the HK company must be submitted within 3 months from the date of PTR form issue.

1. In the event that the company did not conduct any activity during the reporting period (irrespective of whether activities were carried out on or outside the territory of Hong Kong), nil PTR should be submitted. Usually, after nil PTR submission, the next profit tax form will be issued APPROXIMATELY in 2-2.5 years. If the company began operating before the next PTR is received, it is obliged to start preparing the FS without waiting for the issue of the PTR form.
2. In the event that the company conducted activities, it is obligatory to prepare actual Financial Statements. The financial period will depend on the date when the company started operating (first transaction). The period can be selected within the first 18 months from the date of incorporation of the company and cannot exceed 12 months.

### **Deadline for FS submission depends on financial year ending:**

Financial year ending (FYE) January – March – deadline for submission of the report is November 15 of the current year (i.e.: FYE 31 March, 2014 – submission deadline will be 15 November, 2014);

FYE April – November – deadline for submission of the report is May 1 of the next year following the reporting period (i.e.: FYE 30 August, 2014 – submission deadline will be 1 May, 2015)

FYE December – deadline for submission of the report is August 15, 2015).

One cannot extend the deadline for FS submitting.

The company may submit an application to IRD to change financial year ending, providing an appropriate justification sufficient to satisfy this request.

Document required for quotation and preparation of Financial Statement:

1. Bank statements for the reporting period (if this is the first FS preparation of the company, bank statements should be provided from the date of account opening to the current date).
2. Purchase and sales invoices for each bank transaction.
3. Contracts, loan agreements.
4. Delivery Documents.

All documents must be provided in English or with appropriate translation.

The existence of all supporting documents is a prerequisite for the preparation of FS. All unconfirmed expenses will be assessed by IRD as income received in Hong Kong, and the company will be required to pay tax in the amount of:

- 8.25% for profit not exceeding 2 million HKD;
- 16.5% for profit over 2 million HKD.

The company may claim offshore status to pay no tax in HK. IRD will satisfy this request after receiving answers to the issued questions (tax letter). Tax letter is issued once in 2-3 reporting periods, after answering the main set of questions and submitting the reply to IRD, there can be issued additional questions. The reply can be prepared with or without the help of auditors (in the first case additional fee will be charged). *We kindly remind you that profit planning is an extremely important aspect of FS preparation.*

We would like to draw your particular attention to the fact that the forgery of the signature of the nominal director is illegal and entails the director's appeal to the law enforcement agencies of Hong Kong with a statement about the falsification of commercial documents. In this regard:

1. Providing documents for the report preparation, please make sure, that they are verified by the agent, the name and signature of the nominee director do not appear to any supporting documents (contracts, invoices, etc.)
2. The contracts should not be signed on the territory of Hong Kong.
3. If the nominee director's forged signatures are found, the fine will be US \$300,000 and the company will be charged profit tax in the amount of 16.5%.

It should be remembered that late submission of Financial Statement or evasion of FS submission to the HK tax authority has serious consequences for the company, starting from fines (the first penalty is US \$170, the US \$400, then IRD issues a court summons where it is necessary to pay a fine of US \$500) to imprisonment:

## **OFFENCES AND PENALTIES**

The IRD provides heavy penalties for any person who:

1. Fails to comply with the requirements of a notice to make a return without reasonable excuse;
2. Makes an incorrect return without reasonable excuse;
3. Makes a false return willfully with intent to evade tax;
4. Fails to keep sufficient business records of income and expenditure and assets and liabilities without reasonable excuse;
5. Fails to give notice of the cessation of a trade, profession or business without reasonable excuse
6. Fails to notify a change of address without reasonable excuse; or
7. Fails to notify a change of ownership or property in respect of which exemption from Property Tax has been granted

**EVASION OF TAX IS CRIMINAL OFFENCE. MAXIMUM PENALTY IS A FINE OF \$450 000 PLUS A FURTHER FINE OF 3 TIMES THE AMOUNT OF TAX UNDERCHARGED AND IMPRISONMENT FOR 3 YEARS.**