



Lee & Yu Certified Public Accountants

李志輝 · 余仲良 會計師事務所

客戶通訊
Newsletter
2011 十月 October

公司通訊 Company News

Lee & Yu International 理譽國際

With our greatest pleasure, we hereby announce “Lee & Yu International”, the world-wide network for independent professional members all over the world is now established and headquartered in the international financial centre - HONG KONG.

The network provides a channel for our members to refer their clients, share and expand their knowledge. Through joining our network, users can easily approach different kind of services, for example: audit, consulting, financial advisory, risk management and tax services provided by other members in the same network. Through enquiry with us, users can conveniently find a suitable services without wasting extra treasure time for searching service provider.

From now on, membership fee will be exempted for first year’s registration. Should you be interested to be a member of our network, please contact us for more information.

我们谨此宣布一个由世界各地独立专业会计和商业顾问成员组成的全球性网络组织“理譽國際”现已成立，其总部设在国际金融中心—香港。

理譽國際为成员们之间提供一个渠道以加强业务合作，分享及信息交流。通过加入我们的网络，成员间可以轻易地接触不同类型的专业服务，例如：审计、咨询、财务顾问、风险管理及税务。通过理譽國際的网络查询，用户可以很方便及快捷地找到合适的服务而无需浪费额外的宝贵时间。

从即日起，首年的会员登记费用可获豁免。如 阁下有兴趣成为我们的成员，请联系我们以获得更多信息。



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International
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這份客戶通訊是為客戶提供感興趣之資料，並不能視為專業意見，如客戶需要更多資料或有任何疑問，請與本所聯絡。
This Newsletter is desinged to provide information on subjects which may be of interest to our clients. It is not intended as professional advice. If you need more information or have a specific question, please contact us.



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營商摘錄

Extract From Guide to Doing Business

西部大開發 稅收優惠政策進一步深化

為貫徹落實黨中央、國務院關於深入實施西部大開發戰略的精神，進一步支持西部大開發，財政部、海關總署、國家稅務總局對有關稅收政策發出了明確指引：

- 對西部地區內資鼓勵類產業、外商投資鼓勵類產業及優勢產業的項目在投資總額內進口的自用設備，在政策規定範圍內免徵關稅；
- 自2011年1月1日至2020年12月31日，對設在西部地區的鼓勵類產業企業減按15%的稅率徵收企業所得稅；
- 對西部地區2010年12月31日前新辦的可以享受企業所得稅「兩免三減半」優惠的交通、電力、水利、郵政、廣播電視企業，其享受的企業所得稅「兩免三減半」優惠可以繼續享受到期滿為止。

通知所指的西部地區包括重慶市、四川省、貴州省、雲南省、西藏自治區、陝西省、甘肅省、寧夏回族自治區、青海省、新疆維吾爾自治區、新疆生產建設兵團、內蒙古自治區和廣西壯族自治區。湖南省湘西土家族苗族自治州、湖北省恩施土家族苗族自治州、吉林省延邊朝鮮族自治州，可以比照西部地區的稅收政策執行。





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More tax incentives for western region

In a bid to further implement the “Go West” strategy formulated by the senior party leadership and the State Council and boost the development of the western region, the Ministry of Finance, General Administration of Customs and State Administration of Taxation have formulated the following tax policies:

- In accordance with the relevant policies, tariff exemption will be granted to self-use equipment imported within the total investment amount for projects in the locally-funded encouraged category of industries, foreign-funded encouraged category of industries and industries with clear advantages in the western region;
- A reduced 15% income tax rate will be levied on enterprises in the encouraged category of industries in the western region within the period from 1 January 2011 to 31 December 2020;
- New enterprises established in the western region before 31 December 2010 in the transport, electricity, water works, postal services and broadcast and TV sectors entitled to the “two-year exemption, three-year reduction policy” can continue to enjoy this incentive until the end of the prescribed period.

Under the circular, the western region covers Chongqing, Sichuan province, Guizhou province, Yunnan province, Tibet Autonomous Region, Shaanxi province, Gansu province, Ningxia Hui Autonomous Region, Qinghai province, Xinjiang Uyghur Autonomous Region, Xinjiang Production and Construction Corps, Inner Mongolia Autonomous Region and Guangxi Zhuang Autonomous Region. Meanwhile, tax policies in the western region will also be applicable to the Xiangxi Tujia and Miao Autonomous Prefecture in Hunan province, Enshi Tujia and Miao Autonomous Prefecture in Hubei province and Yanbian Korean Autonomous Prefecture in Jilin province.

香港 · 深圳 · 上海 · 北京 · 澳門
Hong Kong · Shenzhen · Shanghai · Beijing · Macau

Head Office 總行

22/F, Guangdong Finance Building, 88 Connaught Road West,
Sheung Wan, Hong Kong
香港上環干諾道西88號粵財大廈22樓
Tel 電話: (852) 2838 0448 Fax 傳真: (852) 2838 2846

■ Email 電郵: admin@leeandyu.com.hk

Yuen Long Branch 元朗分行

1/F., Longfield Centre, 129-131 Castle Peak Road,
Yuen Long, N.T., Hong Kong
香港新界元朗青山公路129-131號朗輝中心1字樓
Tel 電話: (852) 2838 3633 Fax 傳真: (852) 2838 3433

■ Web 網址: <http://www.leeandyu.com.hk>