



創於 1913 年
Founded in 1913

香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)
(Incorporated in Hong Kong as a company limited by guarantee)

NOTICE OF FEE SCALE FOR 2010

At the meeting of The Council of the Society held on 7 January 2010, the following resolutions were passed to take effect immediately.

Minimum Fees Recommended :

HK\$

- | | | |
|------|--|--------------|
| (a) | for an Audit of Financial Statements, excluding taxation and accountancy work | |
| i. | in compliance with Hong Kong Financial Reporting Standard | 12,000 |
| ii. | In compliance with Hong Kong SME Financial Reporting Standards | 8,500 |
| (b) | for preparing and filing of Profits Tax (Corporations) Return in addition to the fee prescribed in (a) above | 3,600 |
| (c) | for preparing and filing of Unaudited Financial Statements and Profits Tax (Unincorporated Business) Return | 5,000 |
| (d) | for preparing and filing of Employer's Return of Remuneration and Pensions : | |
| (i) | Form No. 56A: per set | 600 |
| (ii) | Form No. 56B: per set | 150 |
| (e) | for preparing and filing of Tax Return – Individuals or Property Tax Return | 2,000 |
| (f) | for preparing group consolidated financial statements in compliance with Hong Kong Financial Reporting Standards | Separate fee |
| (g) | fees for accountancy and secretarial services | Separate fee |

January 2010
Council of the Society

公費通告

理事會經於二零一零年一月七日會議通過下述議案即時生效。

建議最低收費標準

HK\$

- | | | |
|-----|---------------------------------|--------|
| (甲) | 每年度核數費 (不含稅務及會計服務) | |
| i. | 跟據香港財務報告準則編制財務報表 | 12,000 |
| ii. | 跟據香港中小企業財務報告準則編制財務報表 | 8,500 |
| (乙) | 代有限公司呈報利得稅 (不含核數費按照上列第 (甲) 條規定) | 3,600 |
| (丙) | 代非有限公司編制財務報表及呈報利得稅 | 5,000 |
| (丁) | 代僱主呈報員工之薪酬表格如下: | |
| (a) | 表格 56A : 每份計 | 600 |
| (b) | 表格 56B : 每份計 | 150 |
| (戊) | 代編制及呈報個別人士報稅表或物業稅報稅表 | 2,000 |
| (己) | 跟據香港財務報告準則編制綜合財務報表 | 另計 |
| (庚) | 其他會計及秘書服務 | 另計 |

香港華人會計師公會理事會謹啓
二零一零年一月