Inside this Issue 本期內容:

AML for CSA

· Survey on the use of AML/CTF software among CSA users CSA 用戶的 AML/CTF 軟件使用情況的調查

General Interest 產品以外

· What to expect with the future of the US tax system?

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- CSA Support Specialist (CSA 支援專員)
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CSA: the Company Secretarial Software 公司秘書專業軟件

The Mysterious "Remarks" on the AR Form 神秘的 AR 表格「備註」

The Schedule 1 Yes! We are talking about the "Remarks" input field for shareholders on "Schedule 1" 附表一 (or Schedule 2) of the new Annual Return Form (NAR1). It was heard that this input field leaves many practitioners perplexed.

> 對! 我們討論的是新周年申報表 (NAR1) 「附表一」(或附表二) 上股東的「備註」輸入 欄。 據悉,該輸入欄讓不少從業人員感到困惑。

> In the past, shareholders (or members) in NAR1 were to be listed in a "table" with several vertical columns ("column") where "Remarks" is the last column. In this last column, you would report such changes as the change of name or address, etc. of the shareholders. Share transfers were to be reported in other specified columns in the table. Upon the implementation of the new form, those changes, together with share transfers and some other information, will be reported collectively within an independent input field ("field") under each shareholder.

> 過去·NAR1 上的股東 (或成員) 是列在一個具有多個垂直欄的 "表"上的·其中「備註」 是最後一個垂直欄。 您會在該垂直欄申報股東名稱或地址的變更等。 股份轉讓則在表 中另外指定的垂直欄中申報。 新表格實施後,這些變更以及股份轉讓和其他一些資訊將 改為在每個股東下的一個獨立輸入欄中集中申報。

CSA

• The Mysterious "Remarks" on the AR Form 神秘的 AR 表格「備註」

CPAnywhere

- · The "Time Clock" function now supports the newest "XLSX" format
 - 「打咭鐘」功能現在支援最新的 XLSX 格式

December 2024 年 12 月

- CSA
- CPAnywhere
- AML for CSA

通訊·聯繫



P & L Associates



If you compare the two "Schedule 1", you will find a number of big differences:

如果對比兩個「附表一」,你會發現當中有幾個重大差異:

A Comparision 新舊比較		<u>OLD Schedule 1</u> "舊"附表一	<u>NEW Schedule 1</u> <u>"新"附表一</u>
	Format 格式	In "table" format with several vertical columns. "Remarks" is the last column. Each page handles one class of shares. 採用 "表"的形式。 該表具有多個 垂直欄。「備註」是最後一個垂直 欄。 每頁處理一類股份。	In the form of "sections" with a group of fields within each section. Each page contains two sections. Each section is for one shareholder. 採用含有一組輸入欄的"節"的形 式。 每頁包含兩節;每節對應一名 股東。
			Assuming that a company has multiple shareholders (A, Bn), each of them holds 2 classes of shares (1 and 2). The order of presentation should be A1, B1n1, B1, B2n2. 假設一家公司有多位股東 (A,Bn) · 每位股東均持有兩類股份 (1 和 2) 。填報順序應為 A1、B1 n1、B1、B2n2。
	Share Transfers 股份轉讓	Report the transaction on pre- defined columns for the transferred "number", "date", and the name of the transferee. 在指定的垂直欄中申報所轉讓的 "數目"、"日期"和承讓人的姓名。	Report the transaction in descriptive text in the "Remarks" field. 在「備註」輸入欄中以描述性文字 申報。
	Joint Shareholders 聯名股東	Report collectively, with the names of all joint shareholders listed in order, as if they are a single entity. You can easily see those who hold a particular lot of shares jointly at a glance. 一起申報·依序列出所有聯名股東 的姓名·就好像他們是一個實體一 樣。 您一眼就能看清楚哪些人共同 持有該批股份。	Report separately, with each joint shareholder occupying one section, as if they are standalone shareholders. Moreover, you have to state in the "Remarks" field of each relevant section who is/are the other joint shareholder(s). 獨立申報 · 每位聯名股東如同單獨 的股東一樣各佔一節 。 此外 · 您還 須在每個相關的節的「備註」輸入 欄中說明誰是其他聯名股東 。

What events should be stated in the "Remarks" field? 什麼事情需要在「備 註」輸入欄中註明?

Viewing from the above comparison, we can see that the "Remarks" field has a very unique role to play in the new Schedule 1. It can be used to supplement and account for the relationship among joint shareholders as well as to report changes that occurred within a return period, including but not limited to share transfers, of a shareholder.

從上面的比較可以看出·新的附表一中的「備註」輸入欄有著非常獨特的作用。 它可以用 來補充和交待各聯名股東之間的關係·以及報告某股東在申報表期間內發生的變更·包 括但不限於股份轉讓。

Events to Report	Sample Text
申報事情	示範文字

	Share Transfers 股份轉讓	Given that Peter Wong transferred 1,000 shares to Paul Chan on 01/12/2024: 假設黃彼得於 2024 年 12 月 1 日將 1,000 股轉讓給陳保羅:		
		 Remarks for Peter Wong – 1,000 shares were transferred to Paul Chan on 01/12/2024; 黃彼得的備註 – 於 2024 年 12 月 1 日轉讓 1,000 股給陳保羅; 		
		 O Remarks for Paul Chan – 1,000 shares were transferred from Peter Wong on 01/12/2024. 陳保羅的備註 – 於 2024 年 12 月 1 日自黃彼得承讓 1,000 股[。] 		
		For the Chinese version, both remarks can also be written as: 對於中文版本 · 兩個備註都可以寫成:		
		O 黃彼得於 2024 年 12 月 1 日轉讓 1,000 股給陳保羅 ∘		
	Reclassification of Shares 股份重新分類	1,000 Ordinary shares were converted to 100 Preference shares on 01/12/2024. 於 2024 年 12 月 1 日轉換 1,000 股普通股至 100 股優先股。		
	Forfeiture of Shares 沒收股份	200 shares previously held were forfeited. 之前持有的 200 股於 2024 年 12 月 1 日被沒收。		
	Change of Name 更改名稱	Change of name from ABC Company Limited 甲乙丙有限公司 to DEF Company Limited 丁戊己有限公司 w.e.f. 01/12/2024. 名稱自 2024 年 12 月 1 日起由 ABC Company Limited 甲乙丙有限 公司更改為 DEF Company Limited 丁戊己有限公司。		
	Change of Address 更改地址	Change of address from <old_address> to <new_address> w.e.f 01/12/2024.</new_address></old_address>		
	Shareholder Deceased 股東去世	地址自 2024 年 12 月 1 日起由 <舊地址> 更改為 <新地址>。 Deceased on 01/12/2024. 在 2024 年 12 月 1 日去世。		
	Joint Shareholders 聯名股東	Given that Peter Wong, Paul Chan, and Mary Cheung are joint shareholders who hold 1,000 shares jointly: 假設黃彼得、陳保羅和張瑪麗為聯名股東,共同持有 1,000 股:		
		 Remarks for Peter Wong – The 1,000 shares are jointly held with Paul Chan and Mary Cheung; 黃彼得的備註 – 該 1,000 股與陳保羅和及張瑪麗聯名持有; 		
		 Remarks for Paul Chan – The 1,000 shares are jointly held with Peter Wong and Mary Cheung; 陳保羅的備註 – 該 1,000 股與黃彼得和及張瑪麗聯名持有; 		
		 ○ Remarks for Mary Cheung – The 1,000 shares are jointly held with Peter Wong and Paul Chan. 張瑪麗的備註 – 該 1,000 股與黃彼得和及陳保羅聯名持有。 		
	The general rule is that all changes that have forms to file with the CR are <u>not required</u> to state in "Remarks" except for Forfeiture of Shares, thus Allotments are no longer required to state as in previous versions of CSA.			
	一般規則是:除沒收股份外,所有需要向公司註冊處提交表格的變更都無必要在「備註」 中再註明,因此股份配發不再需要像 CSA 之前的版本般在「備註」中再註明了。			
Are there any model sentences that must be followed?	"Remarks" are descriptive text, there are no model sentences that must be followed. As long as you can express clearly and accurately the facts or the changes that occurred, you can freely use your own wording.			
有沒有必須遵循的 標準字句	「備註」是描述性文字,沒	沒有必須遵循的標準字句。 只要你能清楚、準確地表達出事實或		

所發生的變化,就可以自由地使用你自己的措詞。

CR's example wording can be found in the following URL: 公司註冊處的示範例句可在以下網址中找到:

Examples on how to complete Schedule 1 (Particulars of Member(s) of a Non-listed Company) and Schedule 2 (Particulars of Member(s) of a Listed Company) to Form NAR1

How to submit the Schedule can be submitted in paper form, e-form, or Excel file format. It depends on how you submit the AR. If the AR is to be submitted in paper form, the Schedule can be in paper form or an Excel file saved in a CD-ROM or DVD-ROM. If the AR is to be submitted in e-form, the Schedule should also be submitted in e-form or, alternatively, by attaching an Excel file to the e-form.

附表可以紙本形式、電子表格或 Excel 檔案格式提交。 這取決於您提交 AR 的方式。 若 AR 以紙本形式提交,附表可以是紙本形式,也可以是儲存在 CD-ROM 或 DVD-ROM 中 的 Excel 檔案。 如果 AR 以電子表格形式提交,附表也必須以電子表格形式提交,或透 過將 Excel 檔案夾附到電子表格中來提交。

If you choose the Excel file method, it is important to note you must use the CR's specified Excel file.

如果您選擇 Excel 檔案方式,需要注意的是您必須使用公司註冊處指定的 Excel 檔案。

The specified Excel files for Schedule 1 and Schedule 2 can be downloaded from within the following URL of the CR:

附表一和附表二的指定 Excel 檔案可以從公司註冊處以下網址裡面下載:

Companies Registry - Local company and registered non-Hong Kong company

A Potential Problem and its "Solutions" 一個潛在問題及其 "解決方案" There is a potential problem that may come from the size of the box for the "Remarks" field in the paper form. It can only hold two lines of text in normal font size or a maximum of 3 lines in a smaller font (not smaller than 10 as per CR's guideline). The box cannot be expanded, otherwise, the content that follows will be overflowed to the next page. What if the field is unable to hold all the things? Given that this is a technical constraint, we would like to make some suggestions here in order to reduce the text for your reference.

> 紙本表格中「備註」輸入欄的框框大小可能衍生一個潛在問題。 它只能容納兩行正常字體 大小的文字,或最多 3 行較小字體 (根據 CR 指引,不可小於 10) 的文字。 該框框無法 擴展,否則隨後的內容會溢出到下一頁。 如果輸入欄無法容納所有的東西怎麼辦? 鑑 於這是一個技術限制,我們想在這裡提出一些可以減少字數的建議給您參考。

Take the following statement as an example: 以下面的語句為例:

- O Change of address from Flat A, 1/F., XXX Building, 2 XXX Street, Central, Hong Kong to Flat B, 2/F., YYY Building, 3 YYY Street, Central, Hong Kong w.e.f. 01/12/2024. (168 characters)
- 地址自 2024 年 12 月 1 日起由香港中環 XXX 街 2 號 XXX 大廈 1 樓 A 座更改為香港中環 YYY 街 3 號 YYY 大廈 2 樓 B 座。 (59 個字符)

It can be reduced by omitting the "new address" to: 上述語句可以藉著省略 "新地址" 來減少字數:

- Change of address from Flat A, 1/F., XXX Building, 2 XXX Street, Central, Hong Kong w.e.f. 01/12/2024. (104 characters)
- 2024 年 12 月 1 日更改地址 (原為香港中環 XXX 街 2 號 XXX 大廈 1 樓 A 座)。 (41 個字符)

If it is still considered too long because you want to make room for other statements, further reduce it to:

如果仍然覺得它太長,因為您想為其他語句騰出空間,可進一步將其縮短為:

- O Change of address w.e.f. 01/12/2024. (38 characters)
- 地址自 2024 年 12 月 1 日起更改。 (19 個字符)

(This approach only applies to change of address. 此做法只適用於地址變更。)

Please note that no matter how you reduce the statement, the effective date of any reported events must not be omitted.

請注意,無論您如何簡化語句,任何申報事情的生效日期均不可以省略。

In case there are too many events to state (e.g. several share transfers), the "ultimate solution" is to use CR's specified Excel file format of Schedule 1 or Schedule 2. The "Remarks" field therein can hold many more lines of text. If an Excel file is used, please do not attach again the paper form or e-form Schedule to the AR.

如果需要說明的事情太多 (例如有多次股份轉讓) · "終極辦法"就是使用公司註冊處指定 的附表一或附表二 Excel 檔案格式。當中的「備註」輸入欄可以容納更多行文字。若使 用 Excel 檔案 · 切勿再將紙本或電子附表夾附到 AR 中。

The Excel file is only a tool for submitting data and is not a form in itself. On company search, CR will convert the Excel file into PDF file(s) with the genuine format of Schedule 1 or 2 to deliver the search product. However, the paradoxical effect is that although the "Remarks" field in the Excel file is capable of holding many more lines, the text that can be displayed on the "Remarks" in the converted PDF file is still limited by the fixed size of the box! So...

Excel 檔案只是提交資料的工具 · 本身並不是表格。 在公司查册時 · CR 會將 Excel 檔案 轉換為 PDF 檔案 · 並以附表一或二的真實格式提供查冊結果 。 然而 · 弔詭的是 · 雖然 Excel 檔案的「備註」輸入欄能夠容納更多行數 · 但轉換後的 PDF 檔案的「備註」可以顯 示的文字仍然受限於框框的固定大小 ! 所以...



CPAnywhere: Professional Practice Management System 執業管理系統

The "Time Clock" function now supports the newest "XLSX" format 「打咭鐘」功能現在支援最新的 XLSX 格式



CPAnywhere has the "Time Clock" function for attendance. Users would need to install a time clock system that can export its data in Excel format. Employees then clock in or

clock out whenever they are arriving or leaving the office. The system should be able to distinguish between working hours and lunchtime so that only the actual working hours while in the office are counted.

CPAnywhere 備有「考勤」功能。 用戶需要安裝一個可以將資料以 **Excel** 格式匯出的考 勤系統 (俗稱"打咭鐘")。 員工每次上班或下班時都會打卡。 該系統應能區分工作時間 和午膳時間,以便僅計算在辦公室的實際工作時間。

Users can import that Time Clock file into their CPAnywhere attendance function. After making any necessary adjustments by the HR department, the function would use those data, mainly the "in" and "out" of the office, to calculate attendance and leave for payroll and leave management purposes. Sometimes, the management would use the data to evaluate their employee's performance in terms of actual attendance.

用戶可將該打咭鐘檔案匯入到他們的 CPAnywhere 考勤功能中。經人事部作出所需的調整後,功能將會運用這些數據 (主要為進出辦公室的資料) 來計算出勤和休假,以用於工資和休假管理目的。 有時,管理層會使用這些數據根據實際出勤率來評估員工的表現。

The HR module in CPAnywhere supports the popular "XLS" format. With the advancement of the Excel format, we are now also supporting the newest "XLSX" format. This is important for existing users especially when they are considering replacing their older time clocks.

CPAnywhere 的 HR 模組一向支援較通用的 XLS 格式。 隨著 Excel 推出較高階的格式, 我們現在亦支援最新的 XLSX 格式。 這對於正在考慮更換較舊的打咭鐘的用戶來說尤為 重要。



AML for CSA

(為遵從打擊洗錢及恐怖分子資金籌集的規定)



Survey on the use of AML/CTF software among CSA users

CSA 用戶的 AML/CTF 軟件使用情況的調查

Recently, we have conducted a survey among our CSA users on the use of AML/CTF compliance software. After completion of the analysis, we sent back the survey results with raw data to the participants as promised. Here, we would like to list some of the respondents' feedback we have received for your information.

最近,我們對 CSA 用戶使用 AML/CTF 合規軟件的情況進行了一項調查。 分析完成後, 我們按照承諾將調查結果連同原始數據一起發回給參與者。 在這裡,我們想列出一些我 們收到的受訪者的回饋供大家參考。

For those who use "AML for CSA" and got audited by the CR. 對於那些使用 AML for CSA 並通過 CR 審查的用戶。

Over 80% passed with the remaining ~20% needing improvement. We worked with AML users when they were under audit most of the time. The most common problem is related to the Compliance Manual not getting updated on time. What we did was quickly update the Manual to incorporate the newest requirements and send the editable Word file of the updated manual to our users for presentation to the CR auditors.

超過 80%通過審查,剩下約 20%需要改進。 我們在 AML 用戶接受審查時經常與他們並

肩。最常見的問題與合規手冊未及時更新有關。 我們會快速地更新手冊以納入最新的 要求・並將更新後手冊以可編輯的 Word 文件發送給用戶・以便展示給 CR 審查員。

(2) Can P & L provide training on AML, not just the software, for users to comply with the requirements?

P&L能否提供有關 AML 的培訓,而不僅僅是軟件方面的培訓,以便用戶能遵從要求?

We ran a number of basic life training sessions or seminars on AML/CTF about four years ago. Initially, that was before we launched "AML for CSA". However, the Covid-19 has stopped us from doing this. Alternatively, we did manage to put the updated ordinance, guidelines, and related information in the system so that users can read them at their own pace. Then we set up an automatic "timestamp" mechanism to record when and what the person read as the training record.

大約四年前,我們舉辦過一系列針對 AML/CTF 的實體基礎培訓或研討會。 最初的時候 我們還未推出 AML for CSA 呢。 然而,新冠疫情令我們無法繼續舉辦實體活動。 取而 代之,我們設法將更新後的條例、指引及相關資料放進系統中,以便用戶可以按照自己 的進度閱讀。 然後我們又建立了一個自動的 "時間印章" 機制來記錄某人員閱讀的時間 和內容作為培訓記錄。

Just a preliminary idea: We are considering inviting a barrister-at-law who specializes in AML/CTF and has many years of experience in dealing with the lawyers of the Securities and Futures Commission to present seminars to users. However, this will involve additional costs to attendees. We see if we can use another way to reduce that cost.

只是初步構想:我們正在考慮邀請一位專門從事 AML/CTF、擁有多年與證監會律師往還 經驗的大律師為用戶舉辦研討會。 然而,這將為與會者帶來額外的費用。 讓我們看看 是否可以使用其他方法來降低成本。

(3) A user who had complained rightfully that the system requires to fill in a lot of questions where the system already has that information in CSA. He must fill in manually the same information many times. He thinks the system is not as user-friendly as CSA.

有用戶正確地抱怨系統要求回答大量問題,而好些資訊已存在於 CSA 中。他必須多次手動填寫相同的資訊。他認為該系統不像 CSA 那樣用戶友好。

Ture. We are aware of the unique nature of the system. It is the trade-off between speed and flexibility. In fact, we choose speed over flexibility. However, we are in the process of modifying the system by using a different approach so that users can make any changes they want to the questions. This will be released next year, hopefully.

確實。 我們意識到該系統的獨特性。 這是速度和靈活性之間的權衡。 事實上,我們選擇速度而不是靈活性。 但是,我們正在嘗試使用不同的方法修改系統,以便用戶可以對問題進行任何他們想要的修改。 希望可以在明年發布。

Our system does not support the sanction list from "Taiwan Depository and Clearing Corporation". 我們的系統不支援「臺灣集中保管結算所」的制裁清單。

In response to this comment, we quickly do a search for this database. However, there is none published. Once we can locate the list (if there is one) we will add it to the enforcement list like the one from Hong Kong SFC.

針對這個問題,我們馬上對該資料庫進行了檢索。然而沒有發現任何公開資訊。一旦 我們找到了該清單 (如該清單存在的話),我們就會將其添加到執法列表中,就像香港證 監會的列表一樣。

(5) Can the system automatically screen the database on a regular basis? 系統能否定期自動為資料庫進行篩選?

We may consider setting up a routine in which users can ask the computer to start scanning the database automatically as per their schedules. This may be a good idea because it does take time to scan through the whole system and it is wise to do it off hours. We will see if this is feasible without compromising the security of the system.

我們可以考慮設定一個例程,用戶可以要求電腦按照他們的時間表自動開始掃描資料 庫。這可能是一個好主意,因為掃描整個系統確實需時,而且在非辦公時間内進行是明 智的做法。我們將看看在不影響系統的安全性下這做法是否可行。

(6) Can users have the tailor-made Compliance Manual; keep records of client payments, and do the updating of Due Diligence document templates? 用戶可以度身訂製合規手冊嗎? 用戶可以保存客戶付費記錄嗎? 用戶可以更新盡職調 查的文檔範本嗎?

The system only comes with the PDF format of the compliance manual. However, you can call us to send you the editable Word format for modifications.

系統僅附上 PDF 格式的合規手冊。 不過 · 您可以致電我們將可編輯的 Word 格式傳送給 您進行修改。

As for keeping records of client payments, you can use CPAnywhere to keep track of payments, advances, and receivables of your clients.

至於保存客戶付費記錄,您可以使用 CPAnywhere 來追蹤客戶的付費、預付和應收等。

For modifications to the Due Diligence document template, we are going to change the present documents to Word-based formats so that users can add, edit, or delete the questions therein. As I said before, it is a trade-off between ease of use and flexibility.

對於盡職調查文檔範本的修改,我們將把現有文檔變更為 Word 的格式,以便用戶可以新 增、編輯或刪除其中的問題。正如我之前所說,這是易用性和靈活性之間的權衡。

(7) The system is too slow to load.

系統載入速度太慢 [。]

I guess this is referring to the sanction and PEP checks. In the beginning, we only had two sanctioned lists. Now, we have 25 sanctioned lists, 7 wanted lists, an SFC list, and a growing PEP list of various nations and the central and local governments. This would surely slow down the search speed. Please be rest assured that the upcoming version of AML for CSA (v.1.4) will improve the speed by more or less ten times faster than the present version. In the meantime, please ensure that your MS SQL server has installed the "Full Text Search" feature to take advantage of our new algorithm.

我猜這是指制裁和 PEP 檢查。 一開始,我們只有兩個制裁名單。 現在,我們有 25 個制 裁名單、7 個通緝名單、一個證監會名單,以及越來越多的各國、中央和地方政府的 PEP 名單。 請放心,即將推出的 AML for CSA 版本 (v.1.4)將比目前版本大大提升約十倍的 速度。 但同時,請確保您的 MS SQL 伺服器已安裝了 Full Text Search 的功能以便使用 我們新的演算法。

(8) Please explain what Technology Voucher is. 請解釋一下什麼是科技券。

It is the Hong Kong government subsidizing businesses for purchasing computer software with some customizable features. The present subsidy is 75% of the cost of the software or a one-year subscription cost. All our professional software, CSA Expert, AML for

CSA, and CPAnywhere are all qualified for the subsidy.

這是香港政府補貼企業購買具有某些客製化功能的電腦軟件。目前的補貼是軟件成本的 75%或一年的訂閱成本。 我們所有的專業軟件:CSA Expert、AML for CSA 和 CPAnywhere 都合乎補助條件。

You may visit the following URL of the Innovation and Technology Commission for details: 詳情可瀏覽創新科技署以下網址:

Technology Voucher Programme (TVP) - Innovation and Technology Fund

(9) It would be more convenient if the system could provide a "hotkey" for printing and have "mass production" for an individual who holds office in different clients! 如果系統能提供一個列印 "熱鍵",並且可以在不同客戶擔任職守的個人進行"批量列 印",那就更方便了!

We think this is a very useful suggestion especially if an entity or a person holds different offices in many companies. Rather than repeating the process in different companies, it would be more efficient to process the entity or person in one place and to apply to all the positions in different companies. We have discussed the possibility of doing it. Once we find the right way, we will implement a trial in the system. Thanks.

我們都認為這是一個非常有用的建議,特別是如果一個實體或個人在許多公司擔任不同 的職守。 與其在不同的公司重複流程,不如在一個地方處理該實體或個人並應用於不同 公司的所有職位,效率會更高。 我們已經討論過這樣做的可能性。 一旦找到正確的方 法,我們將在系統中試行。 謝謝。

(10) What other systems that other users are using?其他用戶正在使用哪些其他系統?

- O Dow Jones
- O Nexis Diligence
- O SentroWeb-DJ



General Interest

產品以外

What to expect with the future of the US tax system?

We can look back to what President Donald Trump did in his first term. He lowered taxes for corporations and individuals. We can expect the following:

(1) Lowering corporate tax from 21% to 15% - Corporate tax is the most unfair tax because it taxes people on the corporate level and then later individual level. This is a double tax. Even at 15%, the corporate tax rate is still too high. For overseas companies investing in the US, they would have to pay 21% corporate taxes and then a further 30% on repatriation of dividends. That comes to 51% plus any state taxes. If Trump wants to encourage more foreign investment into the US for manufacturing or other activities, lowering the corporate tax rate is the first step.

- (2) Abolishment of income taxes and replacing them with consumption and excise taxes – this is the ultimate freeing of productivity. The US tax codes are onerous and burdensome. It needs to be a lawyer who earns a master's degree in international taxation to have entry-level knowledge of how it works. Over 99% of the US practicing CPAs have no clue of what is involved in international taxation.
- (3) National sales tax this is proposed in Project 2025, a road map to productivity by the Heritage Foundation. With the control of both houses and the presidency, this may have a chance of success in the present Trump administration. Since 49 states use sales and use tax for their major incomes, it is easier for the federal government to piggyback the federal sales tax on top of the state and city sales tax with little interference with commerce. The accompanying reduction or elimination of income taxes will be accepted by most working Americans with joy.

Other major developments

- (1) Abolishment of the Department of Education this will be the most important change for America. It gives people the choice by eliminating the federal influence. Each state and counties manage its own education. Having a choice is important. If a family really doesn't like that state's education policy, they can pack up and move to another state. Competition encourages innovation and it will encourage good schools to flourish.
- (2) Abolishment of the Hong Kong Economic Development offices throughout the US – The Trump administration will follow through with the Congress mandate to take away Hong Kong's special privilege. The actual implication is small but the perceived damage to Hong Kong's independence under the One Country Two Systems promise is huge. If this is the case, the Trump administration will treat Hong Kong as just another Chinese city, as what many Hong Kong officials have advocated all along. You just can't have it both ways.

(This article does not have a Chinese version. 本文並無中文版。)

Join Our Team 人才招募

We are looking to hire someone who possesses a passion for an IT-related job. If you think you are one of them, please send your resume to <u>career@plsoft.com</u> telling us about yourself. 對下列 IT 相關的工作感興趣? 將履歷發送至 <u>career@plsoft.com</u> 給我們介紹一下您自己吧!

Strictly Confidential 絕對保密

CSA Support Specialist (CSA 支援專員)	
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If you are problem-solving orientated and have hands-on experience in using CSA (the company secretarial software), you are the most suitable person!

Your major duties include:

- Perform User Support (resolve technical issues for users via phone or electronically)
- Provide User Training (conduct on-line learning sessions for new users)

Intensive in-house training will be provided for you to perform the above duties.

System Support Specialist (系統支援專員)

- Be customer-service orientated
- · At least two years of IT-related work experience
- Hands-on experience in trouble-shooting PC, LAN, and Internet problems
- Knowledge of installing MS-SQL, MS Windows, and Linus servers
- Perform in-house hardware/software installation, configuration, and maintenance
- Provide IT supporting and trouble-shooting services for clients as needed

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