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Happy Chinese New Year!
Wishing you a prosperous, safe and healthy
Year of the Snake

新春快樂！
祝您蛇年興旺、平安、健康



CSA: the Company Secretarial Software

公司秘書專業軟件

Updated Version 6.5

更新版 6.5

The updated version of CSA has been released. If you haven't done the update, please follow the instructions sent to you earlier to download the files and update your system with your designated password. The changes on this version include the following:

CSA 的更新版本已經發布。如果您還未進行更新，請按照之前發送給您的說明下載檔案，並使用您的專屬密碼更新您的系統。此版本的變更包括以下內容：

Electronic Submission
of web forms to CR's
e-Services Portal
將電子表格提交至公司
註冊處的電子服務網站

For NAR1 or NNC1, instead of printing the hardcopy, you can choose to upload data to the "e-Drive" of CR's "e-Services Portal". After the data is uploaded, you will see a "web form" filled up with your uploaded data in the portal for your preview. You can even make revisions, if needed, before you submit the final version and make the payment. Please see the attachment to the Update Notice for details.

對於 NAR1 或 NNC1，除了列印紙本表格外，您可以選擇將資料上傳到公司註冊處的「電子服務網站」的 e-Drive。資料上傳後，您將在該網站中看到一個填載了您上傳資料的「電子表格」以供預覽。如有需要，您還可以在提交最終版本並付款之前進行修改。詳情請參閱更新通知的附件。

Update the “List of Code and Description of Business Nature” released by CR on 3 December 2024 in CSA.
更新《業務性質的編碼及描述表》

Update the latest version of “List of Code and Description of Business Nature” released by CR on 3 December 2024 in CSA.

更新公司註冊處於 2024 年 12 月 3 日發佈的最新版本的《業務性質的編碼及描述表》至 CSA。

Call to migrate to a newer version of MS-SQL Server 呼籲遷移 MS-SQL Server 到較新的版本

Since Microsoft has already ended support for SQL Server 2008 R2 in 2019, this old database management system is not compatible with their Windows' latest update. If you are still using this old version of the SQL server, we strongly recommend you migrate it to version 2017 or above as soon as possible, otherwise you may not be able to run certain new or enhanced functions in CSA when you upgrade or update your Windows.

由於微軟早於 2019 年停止了對 SQL Server 2008 R2 的支援，因此這個舊的資料庫管理系統與 Windows 的最新更新不再兼容。如果您仍在使用該舊版的 SQL Server，我們強烈建議您盡快將 2008 R2 版本遷移至 2017 或更高版本，否則在升級或更新 Windows 時可能無法執行 CSA 某些新增或強化的功能。



CPAnywhere: Professional Practice Management System 執業管理系統

How to Assign Access Rights to Staff in CPAnywhere

如何在 CPAnywhere 中為員工設置存取權限

For firms using CPAnywhere or any other large-scale practice management system, it is important to assign different access rights to the appropriate person in his or her position in the company. The most basic criteria are based on the job functions.

對於使用 CPAnywhere 或任何其他大型執業管理系統的公司來說，為公司中不同職位的人員設置不同的存取權限非常重要。最基本的標準是基於工作職能。

#	ID	Description	Mobile Access	Options
1	CUSTOMERONLY	Customer Only 只限客戶	✗	🔍 🗑️ 🔄
2	FULL	Full Access Right	✓	🔍 🗑️ 🔄
3	GENERAL	General Access Right	✓	🔍 🗑️ 🔄
4	GENERAL_1	General without Office	✓	🔍 🗑️ 🔄
5	GENERAL_INV	General with Invoicing	✓	🔍 🗑️ 🔄
6	GENERAL_NEWS	General with News Maintenance	✓	🔍 🗑️ 🔄
7	HR	Human Resources	✓	🔍 🗑️ 🔄
8	KENNETH	Kenneth	✓	🔍 🗑️ 🔄

Using a CPA firm as an example, they may include:

以 CPA 公司為例，它們可能包括：

- Professional staff
專業人員

- Clerical staff
文職人員
- Accounting staff
會計人員
- Human Resources staff
人力資源人員

Furthermore, the administrator needs to carefully examine each function within a department so that no information leaks out inadvertently.

此外，管理員需要仔細檢查部門內的每個職能，以免資訊無意中遭外洩。

Using the human resources department as an example, you can define the different functions of that department based on job responsibilities. The staff responsible for attendance may not have the right to access the payroll record. A supervisor who has the right to approve leaves may not have the right to see the attendance record. The detailed delineation of job duties and responsibilities protects the privacy and information security of a company. As you can see, each HR user setting has many different variations of job duties involved:

以人力資源部門為例，您可以根據各職位的職責定義該部門的不同功能。負責考勤的工作人員可能沒有權限存取薪資記錄。有權批准休假的主管可能沒有權限查看出勤記錄。詳細劃分崗位職責可保障公司私隱和資訊安全。如您所見，每個 HR 用戶設定都涉及許多不同的工作職責：

- | | |
|---|-------------------------------------|
| ○ HR Attendance | ○ Payment Item |
| ○ Attendance Confirmation | ○ Payroll Group |
| ○ HR Employee Daily Attendance Report | ○ Payroll Template |
| ○ HR Employee Monthly Attendance Report | ○ Wage Scheme |
| ○ HR Employee Monthly Attendance Record | ○ Allowance Scheme |
| ○ Import Attendance | ○ Roster Pattern |
| ○ HR Employee | ○ Shift Definition |
| ○ Import Employee Detail | ○ Shift Adjustment Maintenance |
| ○ Export Employee Detail | ○ Roster |
| ○ Security Control | ○ HR OT Application Status |
| ○ HR Leave Application Status | ○ Leave Code |
| ○ HR Leave Periodic Mass Accrual | ○ Office |
| ○ HR Leave Adjustment | ○ Department |
| ○ HR Leave History | ○ Position |
| ○ HR Leave History Report | ○ Holiday |
| ○ Calculate Leave Balance | ○ Time Cost |
| ○ Leave Pattern Maintenance | ○ Employee MPF Summary Report |
| ○ Payroll Period | ○ Change Employee Photo |
| ○ Payroll Validation | ○ Show Employee Payroll Information |
| ○ Generate Payroll Daily Records | ○ Attendance Status |
| | ○ Clock Card Number |

- Generate Payroll Transaction
- Payroll Adjustment
- Generate Payroll MPF
- Employee Payroll Slip
- Employee Payroll Daily Record
- Employee Payroll Report
- Employee Payroll Summary
- Export Payroll Text File
- IR56B Maintenance
- R56E Maintenance
- IR56F Maintenance
- IR56G Maintenance
- Export MPF Text File
- MPF Text File
- Bank Account Transaction Report
- Change Employee Access Right Template
- Data Export
- Payroll Admin Group
- Leave Summary Report
- Ind. Attendance Detail Report
- Roster Table Report
- Shift Code Report
- Clock Card Report
- Employee Payroll Tracing
- Employee Salary Report
- Year Of Service Report
- Summary Of Contribution
- Final Payment

The micro-management of each job function comes down to very specific reports and information, that is who can view, add, edit, delete, print, or executive certain important reports or information.

每個工作職能的微觀管理都歸結為非常具體的報告和訊息，即誰可以查看、新增、編輯、刪除、列印或執行某些重要報表或資訊。

My Work	View	Add	Edit	Edit	Print	Execute
Office	View	Add	Edit	Edit	Print	Execute
HR	View	Add	Edit	Edit	Print	Execute
HR Attendance						Execute
Attendance Confirmation						Execute
HR Employee Daily Attendance Report					Print	
HR Employee Monthly Attendance Report					Print	
HR Employee Monthly Attendance Record					Print	
Import Attendance						Execute
HR Employee	View	Add	Edit	Delete		
Import Employee Detail						Execute
Export Employee Detail						Execute
Security Control			Edit			
HR Leave Application Status	View	Add		Delete		
HR Leave Periodic Mass Accrual	View	Add	Edit	Delete		
HR Leave Adjustment		Add	Edit	Delete		
HR Leave History	View					
HR Leave History Report					Print	
Calculate Leave Balance						Execute

When security is a major concern, a firm can use this access rights assignment to secure better information protection and get peace of mind.

當安全成為主要關注點時，公司可以運用適當的存取權限以獲得更好的資訊保護及安心。



AML for CSA

(為遵從打擊洗錢及恐怖分子資金籌集的規定)

CR's Revised Guideline on AML and CTF applicable to TCSP Licensees

適用於 TCSP 持牌人的 CR 新修訂打擊洗錢及恐怖分子資金籌集指引

There are some miscellaneous additions and changes to CR's revised Guideline on AML and CTF for TCSP licensees (the "revised Guideline") which will be effective in March 2025. We are listing some of the most important changes for your reference:

適用於信託或公司服務持牌人的 CR 新修訂打擊洗錢及恐怖分子資金籌集指引 (「經修訂指引」) 包含一些增補和其他變更，將於 2025 年 3 月生效。我們在這裡列出一些最重要的變更供您參考：

The importance of FATF's recommendations and Hong Kong's obligation to comply

FATF 建議的重要性及香港遵守該籌建議的義務

Specifies the role of the Financial Action Task Force on Money Laundering (FATF) and the establishment of the various standards to comply with the FATF's recommendations and to incorporate those recommendations into the Hong Kong AMLO, DT(ROP)O, OSCO, UN(ATM)O, UNSO, and WMD(CPS)O.

訂明打擊清洗黑錢財務行動特別組織 (FATF) 的作用、制定各種標準以遵守 FATF 的建議，並將這些建議納入香港的 AMLO、DT(ROP)O、OSCO、UN(ATM)O、UNSO 及 WMD(CPS)O 等條例。

- (1) Anti-Money Laundering and Counter-Terrorist Financing Ordinance (cap. 615)
打擊洗錢及恐怖分子資金籌集條例 (第 615 章)
Imposes requirements relating to customer due diligence (CDD) and record-keeping on TCSP licensees and provides CR with the powers to supervise compliance with these requirements.
對 TCSP 持牌人施加與客戶盡職審查 (CDD) 和記錄保存相關的要求，並賦予 CR 監督這些要求遵守情況的權力。
- (2) Drug Trafficking (Recovery of Proceeds) Ordinance (cap.405)
販毒 (追討得益) 條例 (第 405 章)
The provisions for the investigation of assets that are subject to be derived from drug trafficking activities, the freezing of assets on arrest, and the confiscation of the proceeds from drug trafficking activities upon conviction.
關於販毒所得財產進行調查、逮捕時凍結資產、定罪後沒收販毒所得的規定。
- (3) Organized and Serious Crimes Ordinance (cap.455)
有組織及嚴重罪行條例 (第 455 章)
Gives the Hong Kong Police Force and the Customs and Excise Department further powers to investigate organized crime and triad activities.
賦予香港警務處和海關調查有組織犯罪和三合會活動的進一步的權力。
- (4) United Nations (Anti-Terrorism Measures) Ordinance (cap. 575)
聯合國 (反恐怖主義措施) 條例 (第 575 章)
Implementing decisions contained in relevant United Nations Security Council Resolutions (UNSCR) aimed at preventing the financing of terrorist

acts. It also implements the more pressing elements of the FATF Recommendations specifically related to terrorist financing.

執行聯合國安全理事會 (UNSCR) 有關決議，旨在防止資助恐怖主義行為。同時落實 FATA 建議中與恐怖主義融資具體相關而較為迫切的內容。

(5) United Nations Sanctions Ordinance (cap.537)

聯合國制裁條例 (第 537 章)

Implementation of the UNSCR relating to sanctions in Hong Kong.

執行聯合國安理會與香港有關的制裁決議。

(6) Weapons of Mass Destruction (Control of Provision of Services) Ordinance (cap.526)

大規模毀滅武器 (提供服務的管制) 條例 (第 526 章)

Prohibits a person from providing any services where he believes or suspects, on reasonable grounds, that those services may be connected to weapons of mass destruction.

禁止任何人提供其有合理理由相信或懷疑可能與大規模殺傷性武器有關的任何服務。

Risk-Based Approach

風險為本的方法

Detailing how to incorporate a Risk-Based Approach in the design of the AML/CTF policies, procedures, and controls.

詳細說明如何在打擊洗錢及恐怖分子資金籌集政策、程序和管控的設計中融入風險為本的方法。

AML/CTF System

AML/CTF 系統

The revised Guideline:

- Further elaborating the requirements of a functioning AML/CTF system and the oversight by senior management;
進一步明確指出一套有效運作的 AML/CTF 系統和高階管理人員監督的重要性；
- details the more specific duties under the Companies Ordinance and Money Lenders Ordinance;
詳細說明了《公司條例》和《放債人條例》下的更具體職責；
- specifies the requirements for the adequacy of employee screening when hiring;
and
明確要求招募員工時需作充分篩選；及
- provides direction to TCSP licensees when they have clients from different jurisdictions and how to handle the differences and conflicts.
為 TCSP 持牌人在面對來自不同司法管轄區的客戶時提供指引，以處理其中的差異和衝突。

Client Due-Diligence

客戶盡職審查

Highlights incidents when numerous payments are made to the same recipients over a short period of time or when a customer transfers funds regularly to one or more destinations when the transactions are in fact linked.

It also allows the use of a digital identification system that is recognized by the Registrar.

需特別留意在短時間內向同一收款人進行多次付款的事件，或客戶定期將資金轉移到一個或多個目的地而這些交易實際上是相互關聯的事件。

指引還允許使用 CR 認可的數位識別系統。

Reliance on CDD performed by Domestic Intermediaries

依賴本地中介人進行盡職審查

Specifies that a TCSP licensee may rely upon any approved domestic intermediaries to perform any part of the CDD measures. They may be an authorized institution of any financial institution as defined in the AMLO, an accounting professional, an estate agent, a legal professional, or another TCSP licensee.

指出 TCSP 持牌人可依賴本地中介人進行盡職審查。本地中介人包括本身為《打擊洗錢及恐怖分子資金籌集條例》所界定的金融機構中的認可機構、會計專業人士、地產代理、法律專業人士、或其他 TCSP 持牌人。

However, the ultimate responsibility for ensuring that CDD requirements are met remains with the TCSP licensee.

然而，TCSP 持牌人對確保符合盡職審查規定負有最終責任。

Modification to the Compliance Manual

合規手冊的修訂

We will incorporate those changes and additions under the revised Guideline into the compliance manual of AML for CSA and deliver them to our users in due course.

我們會將經修訂指引的變更和補充納入 AML for CSA 的合規手冊中，並會適時向我們的用戶發佈。



General Interest

產品以外

Should you still file the Beneficial Ownership under the U.S. Corporate Transparency Act?

Yes. The US Supreme Court on January 23, 2025, revived a requirement that owners of millions of small businesses need to register with the Financial Crime Enforcement Network ("FinCEN") of the US Treasury Department which is responsible for administering the laws on money laundering and other crimes or face a heavy penalty.

The justices granted an emergency plea made by the Justice Department to allow enforcement of the Corporate Transparency Act ("CTA"), enacted in 2021 to crack down on the illegal use of anonymous shell companies.

This will affect 32.6 million small businesses that fall into the category of potential money laundering corporate structures.

Again, we would like to list the filing requirements and see whether you or your clients may be affected by it.

Beneficial Ownership Rule Filing Requirements

The CTA defines a "beneficial owner" as an individual who, directly or indirectly, exercises substantial control over the reporting company or owns or controls at least 25% of the ownership interests of the reporting company. An individual exercises "substantial control" over an entity if the individual:

- (1) Serves as a senior officer.
- (2) Has authority over the appointment or removal of a senior officer or a majority of the board of directors.
- (3) Directs, determines, or has substantial influence over important business decisions.

Beneficial ownership information reporting is not an annual requirement. Businesses only must file a report with the FinCEN once, unless the filer needs to update or correct information about their company's beneficial ownership. Generally, reporting companies must provide four pieces of information about each beneficial owner:

- (1) Name.
- (2) Date of birth.
- (3) Address.
- (4) The identifying number and issuer from either a non-expired U.S. driver's license, a non-expired U.S. passport, or a non-expired identification document issued by a State (including a U.S. territory or possession), local government, or Native American tribe. If none of those documents exist, a non-expired foreign passport can be used. An image of the document must also be submitted.

Companies must also submit certain information about themselves, such as their name(s) and address. In addition, reporting companies created on or after January 1, 2024, must submit information about the individuals who formed the company ("company applicants").

Beneficial Ownership Information (BOI) Exemptions

Small businesses can be exempted from filing a report with FinCEN if they meet the following three criteria:

- (1) Employ more than 20 employees
- (2) Operate a physical office in the United States
- (3) Filed federal tax returns demonstrating more than \$5 million in gross receipts or sales.

Additional information on which companies must file BOI reports with FinCEN is outlined below. If your business is required to submit a report, click here to file a BOI report with FinCEN.

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

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