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CSA: the Company Secretarial Software 公司秘書專業軟件

Support Hotline Q&A Case Sharing: 支援熱線答問個案分享：

(a) How to Do Data Backup for CSA?

如何對 CSA 進行資料備份？

CSA comes with a built-in data backup function. If you notice it has not been set up properly, please follow the steps below to configure it. These steps involve both the frontend and backend components:

CSA 具有內建的資料備份功能。如果您發現該功能未妥為設置，請依照下述步驟操作。這些步驟涉及前端和後端組件：

Frontend requirements: You must be a CSA user with the User Type set to "Administrator".

前端要求：您必須是 CSA 用戶，且用戶類別設定為「管理員」。

Backend requirements: You must have the appropriate access rights to the SQL Server where the CSA database is hosted.

後端要求：您必須擁有對託管 CSA 資料庫的 SQL 伺服器的必要存取權限。

■ Setting 設定

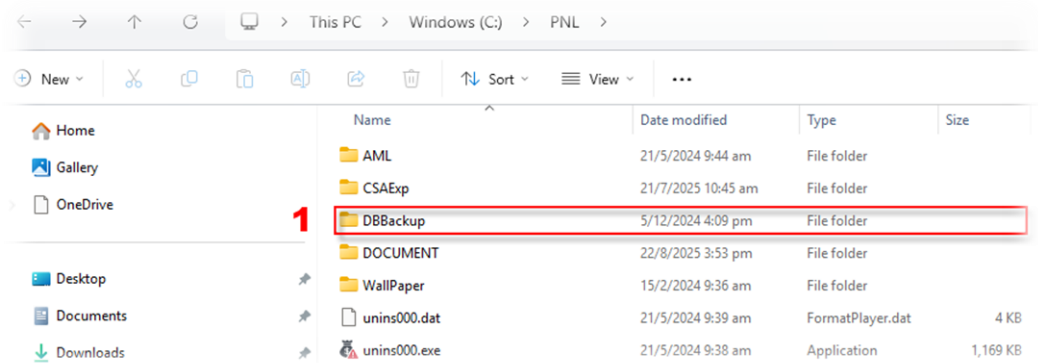
- (1) Create a folder designated for backup files, if it does not already exist.

如果備份檔案專用資料夾尚不存在，請建立一個。

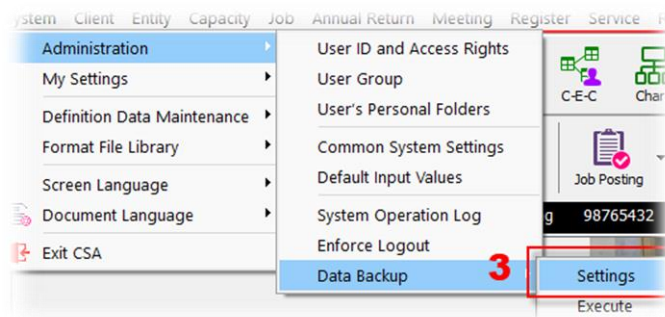
Please note: This folder can only be created on the local drive of the server computer where the CSA database is hosted. If you encounter difficulties in this step due to access rights restrictions to the server, please seek assistance from your IT department.

請注意：此資料夾只能建立在託管 CSA 資料庫的伺服器電腦的本機磁碟機上。

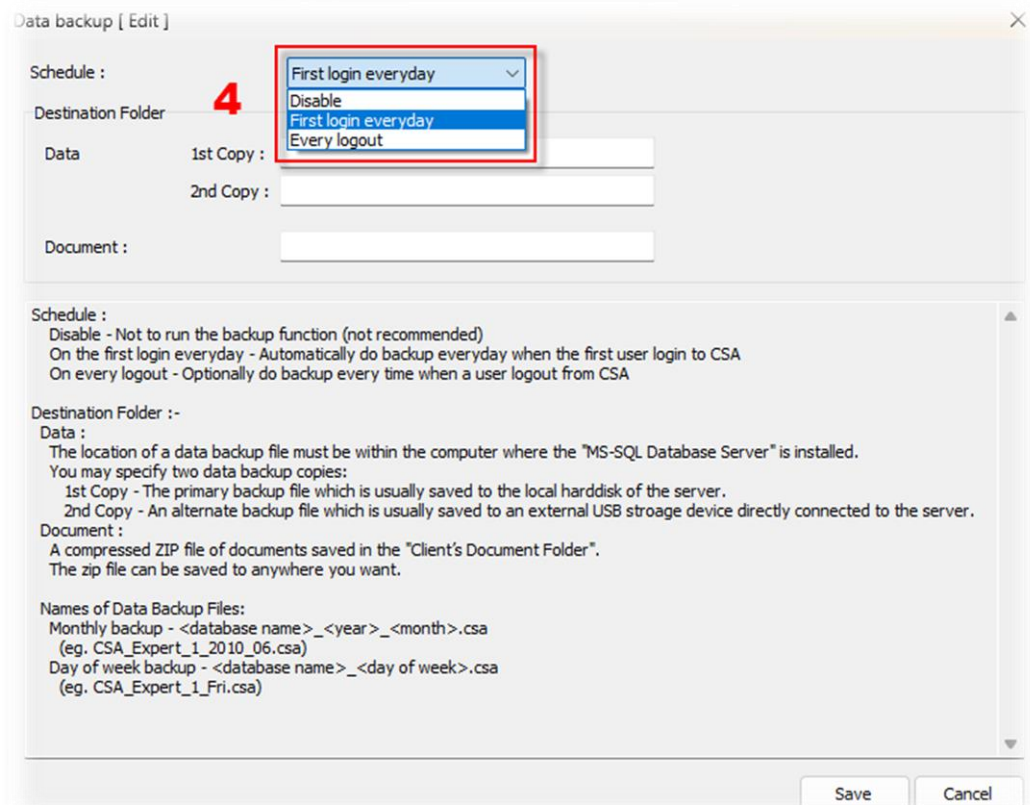
如因伺服器存取權問題而無法進行本步驟，請向您的 IT 部門尋求協助。



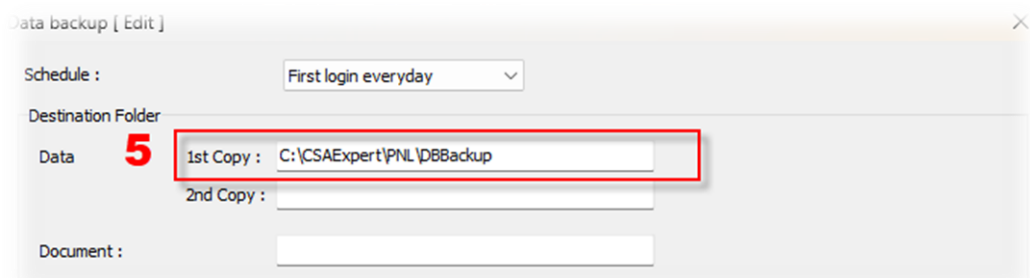
- (2) Log in to CSA as an Administrator for CSA.
由一位具備 CSA 管理員身分的用戶登入 CSA。
- (3) Navigate to { System > Administration > Data Backup > Settings }.
前往 { 系統 > 系統管理 > 資料備份 > 設定 }。



- (4) Under the "Schedule" section, select the scheduling mode that best suits your needs. For example: "First login every day" (i.e., automatically do a backup every day when the first user logs in to CSA).
在「計畫」部分，選擇最符合您需求的計畫模式。例如：「每日首次登入」（即：每天當第一個用戶登入 CSA 時自動執行備份）。



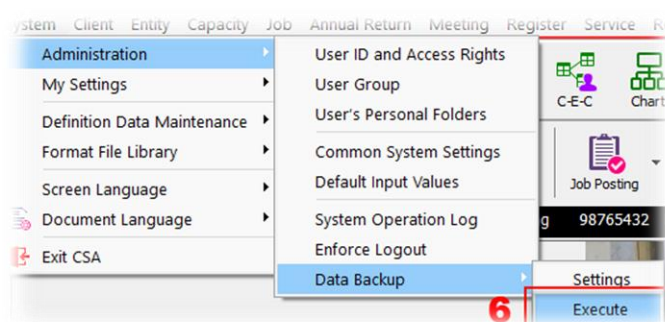
- (5) Under the “Destination Folder” section, enter the path specified in Step (1) into the “Data - 1st Copy” field, then click [Save] to confirm.
 在「目標資料夾」部分的「資料 - 第一副本」欄位中輸入所需的路徑，然後按一下 [儲存] 進行確認。



■ Testing 測試

Please perform a manual backup to verify if the settings are correctly configured.
 請以手動模式備份一次以驗證設定是否正確。

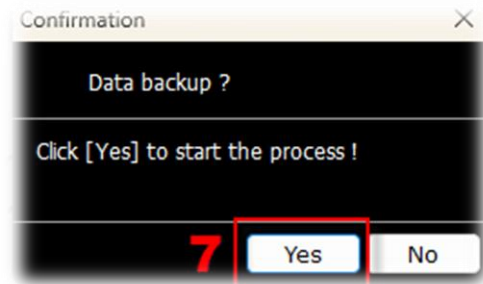
- (6) Navigate again to { System > Administration > Data Backup }, but this time choose “Execute”.
 再次前往 { 系統 > 系統管理 > 資料備份 }, 但這次選擇 “執行”。



- (7) A dialogue box will pop up. Click [Yes] to start the process.
此時會彈出一個對話框。點選 [是] 開始該執行。

Depending on the size of your data, the process may take anywhere from a few seconds to several minutes. If you encounter an error message during this time, please contact your IT department or our support team for assistance.

根據資料量的大小，此過程可能需要幾秒鐘到幾分鐘不等。如果在此期間遇到錯誤訊息，請聯絡您的 IT 部門或我們的支援團隊尋求協助。

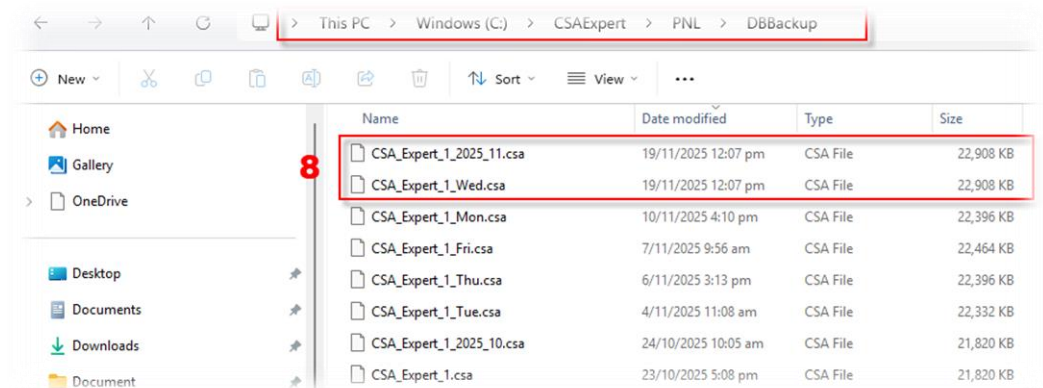


- (8) Access to the server via Remote Desktop (or its equivalent) and see if two “.csa” files are created in the backup folder with the current date-time stamp. If they are there, the process is considered successful.

透過遠端桌面 (或同等方式) 前往伺服器查看一下。如果兩個帶有當前日期時間戳記的 “.csa” 檔案已在備份資料夾中建立，則表示備份過程應該成功。

If you encounter difficulties in this step due to access rights restrictions to the server, please seek assistance from your IT department.

如因伺服器存取權問題而無法進行本步驟，請向您的 IT 部門尋求協助。



■ **Important Note:**
重要提示：

- All of your data is stored exclusively in your own SQL Server database. We do not retain or manage your data.

您所有的資料僅儲存在您自己的 SQL 伺服器資料庫中。我們不會保留或管理您的資料。

- To further safeguard against data loss or damage caused by ransomware attacks or server hardware failures, we strongly recommend regularly copying the “.csa” backup files—beyond the daily backup mentioned above—to an external USB drive or another secure computer, ideally, at least once a week. In essence, this creates a “backup of the backup”, adding an extra layer of protection.

為了進一步防範勒索軟體攻擊或伺服器硬體故障導致的資料遺失或損毀，我們強烈建議您：除了每日執行上述的備份外，應至少每週一次再將“.csa”備份檔案定期複製到一個外部 USB 儲存裝置或其他安全的電腦。這相當於創建一套“備份的備份”，從而增加了一層額外的保障。



AML for CSA

(為遵從打擊洗錢及恐怖分子資金籌集的規定)

Hong Kong Customs Starts to Conduct Routine AML Compliance Audits on Licensed Money Service Operators

香港海關開始對持牌金錢服務經營者進行例行反洗錢合規審查

The Hong Kong Customs is one of the designated law enforcement agencies responsible for overseeing the implementation of the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (cap.615). According to the Ordinance, a money service means a money changing service or a remittance service.

香港海關是《打擊洗錢及恐怖分子資金籌集條例》(第 615 章) 的指定執法機關之一。根據該條例，金錢服務指的是兌換服務或匯款服務。

As disclosed in an official press release issued on 7 November 2025, the case concerned a routine compliance audit conducted by Hong Kong Customs on a money service operator in March 2024. During the course of the audit, inspectors discovered that the operator had failed to comply with Customer Due Diligence (CDD) and record-keeping requirements, including:

根據 2025 年 11 月 7 日的發出一則政府新聞公報，本案涉及香港海關於 2024 年 3 月對一間金錢服務經營者進行的例行合規審查。在審查過程中，海關人員發現該經營者未有遵守客戶盡職審查 (CDD) 及紀錄保存的要求，包括：

- Failed to identify and verify the identity of the beneficial owners.
未能識別及核實實益擁有人的身份。
- Failed to record the information of the recipients.
未能紀錄收款人的資料。
- Failed to conduct ongoing monitoring of the business relationship with relevant remitters.
未能持續監察與相關匯款人的業務關係。

On top of that, the money service operator has presented fraudulent or misleading documents to the inspectors during the investigation. On 4 November 2025, the operator was convicted by the Eastern Magistrates' Courts and fined a total of HKD 328,000 — the highest penalty on record among similar cases.

此外，該金錢服務經營者在調查期間向稽查人員提交了虛假或具誤導性的文件。2025 年 11 月 4 日，該經營者在東區裁判法院被定罪，並被判罰款港幣 328,000 元——為同類案件中最高的罰款紀錄。

This case highlights a common challenge faced by licensed money service operators. Most operators are small businesses, and their customers typically prioritize speed and low cost. However, the requirement to complete lengthy Know-Your-Client (KYC)

procedures—such as filling out detailed forms, photocopying passports, two-way permits, or Hong Kong identity cards—can discourage transactions and deter business. Striking the right balance between fulfilling AML compliance obligations and maintaining operational efficiency remains a pressing issue for money exchangers.

此案凸顯持牌金錢服務經營者普遍面臨的挑戰。大部分經營者屬於小型企業，而其客戶通常最重視交易的速度與低成本。然而，冗長的「認識你的客戶」(KYC) 程序——例如填寫詳細表格、影印護照、雙程證或香港身份證——往往會令交易受阻，甚至令業務流失。在履行反洗錢合規責任與保持營運效率之間取得平衡，仍然是兌換商面臨的重大課題。

Advocation of a “Worldwide Digital Identification”

「全球數位身份識別」的倡議

Some Thoughts on the Compliance of the AML Requirements for Virtual Assets Service Providers

關於虛擬資產服務提供者遵循反洗錢規定的一些思考

On 18 August 2025, the U.S. Department of the Treasury issued a Request for Comment on innovative methods to detect illicit activity involving digital assets. It invites interested members of the public to provide input on the use of innovative technologies or strategies to detect and mitigate illicit-finance risks involving digital assets.

2025 年 8 月 18 日，美國財政部發布徵求意見書，邀請公眾就如何利用創新技術或策略，以偵測及減低涉及數位資產的非法融資風險提出建議。

We, P & L Associates, have been offering professional software services to many companies, mainly Trust or Corporate Services Provider (TCSP) licensees, to comply with their Anti-Money Laundering and Counter-Terrorist Financing (AML/CTF) requirements since 2020. Our compliance system, AML for CSA, has been proven to be effective through numerous audits from the Companies Registry.

我們自 2020 年起，已為多間公司，主要為信託或公司服務提供者 (TCSP) 持牌人，提供專業軟件服務，以協助其遵守反洗錢及打擊恐怖分子資金籌集 (AML/CTF) 的要求。我們的合規系統 AML for CSA 已多次通過由公司註冊處執行的審查，並證明其有效。

However, the same system may not be applicable to virtual or digital asset transactions. The benefit of using virtual or digital assets is their speed and convenience. The traditional way, based on the various guidelines on AML/CTF compliance simply difficult. Because of this, we are developing another product, ASCAN, to complement our existing system. We hope the enforcement agencies can take into consideration our suggestions so that it smooths the relevant compliance for Virtual Assets Service Provider (VASP) licensees, precious stone or metal retailers, real estate and insurance agents.

然而，該系統未必適用於虛擬或數位資產交易。虛擬或數位資產的優勢在於速度與便利，但依循各種 AML/CTF 的合規指引的傳統方式卻顯得困難。因此，我們正在開發另一款產品 ASCAN，以補充現有系統。我們期望執法機關能考慮我們的建議，讓虛擬資產服務供應者 (VASP) 持牌人、貴重金屬或寶石零售商、地產及保險代理人可以順利地履行相關的合規要求。

To facilitate compliance with AML/CTF regulations, Hong Kong law enforcement and regulatory agencies—including the Hong Kong Monetary Authority, Securities and Futures Commission, Companies Registry, Insurance Authority, Estate Agents Authority, and Hong Kong Customs—may consider adopting more innovative approaches beyond

traditional methods. Such measures could help VASPs more effectively fulfill their regulatory obligations while maintaining operational efficiency.

為促進 AML/CTF 的合規，香港的執法及監管機構——包括香港金融管理局、證券及期貨事務監察委員會、公司註冊處、保險業監管局、地產代理監管局及香港海關——或可考慮採用更具創新性的方式，而不僅限於傳統方法。這些措施將有助於 VASP 更有效地履行法定責任，同時維持營運效率。

■ **How to implement the “Travel Rule” of the FATF**

如何落實 FATF 的「旅行規則」

The FATF published the Travel Rule in 2025 (Recommendation 16) that requires all members to follow in Virtual Assets (VA) transactions. The Rule requires that all VASPs and financial institutions “obtain, hold and transmit specific originator and beneficiary’s information immediately and securely when transferring VAs.” That means all transactions will begin with detailed information about the virtual asset holders. It’s more like a bank transfer when the originator and beneficiary’s information are required to complete the transaction.

FATF (金融行動工作組) 於 2025 年發布了「旅行規則」(建議第 16 號)，要求所有成員在進行虛擬資產交易時遵循。該規則要求所有 VASP 及金融機構在轉移虛擬資產時，必須「即時且安全地取得、保存及傳送特定的發起人與受益人的資料」。這意味著所有交易都必須以虛擬資產持有人的詳細資料作為起點。其模式更接近銀行轉帳，因為在完成交易前，必須提供並核實發起人及受益人的資訊。

■ **Use of API Driven AML Compliance**

運用 API 驅動的反洗錢合規

Integration of the Application Programming Interface (API) into a VASP system would enhance the rate of compliance through automation. This is most useful for sanction checks and PEP identification, which are the statutory duties, as well as other non-statutory checks like SFC and Interpol enforcement listings.

將 API (應用程式介面) 整合至 VASP 的系統，可透過自動化提升合規效率。這在進行制裁名單檢查及政治敏感人物識別等法定職責時尤其有用，同時亦可應用於其他非法定檢查，例如證監會及國際刑警組織所公布的執法名單。

■ **Use of AI Technologies to Assess Risk**

運用 AI 技術進行風險評估

The recent Google introduction of the AD2 settlement system in September of 2025 is one example of using AI technologies to sort through various counterparties’ immediate exchange value for the exchange. Other than Google, Circle is big in establishing its own settlement platform. Hong Kong should proactively establish its own settlement system based on AI technology or be an equity party of the leading settlement platform while in this formation stage. Once everything settles with a few parties, it will be too late.

Google 於 2025 年 9 月推出的 AD2 結算系統，就是利用人工智能技術來篩選不同交易對手即時兌換價值的一個例子。除了 Google 之外，Circle 亦積極建立其自有的結算平台。香港應該主動建立一個以人工智能技術為基礎的結算系統，或在此形成階段成為主要結算平台的股權參與者。一旦未來由少數機構主導並完成定局，香港再介入就為時已晚。

■ Advocacy of a “Worldwide Digital Identification” 「全球數位身份識別」的倡議

We have so many different types of identification, especially among Hong Kong people. We have a Hong Kong identification card and usually more than one passport. This diversification of identities creates a lot of confusion. Why not universal identification? Anyone who wants to transact virtual currency would need to apply for an identification number from a local government that is a member of the International Monetary Fund (IMF).

我們擁有太多不同類型的身份證明文件，尤其是香港人。我們有香港身份證，通常還持有不止一本護照。這種身份多元化往往造成不少混亂。為何不推行全球通用的身份識別呢？任何希望進行虛擬貨幣交易的人，都必須向屬於國際貨幣基金組織 (IMF) 成員的當地政府申請一個身份識別號碼。

It is exciting for VASPs to embark on the journey of issuing cryptocurrencies. It is like being one of the currency-issuing banks. However, the burden of compliance with the ever-increasing AML/CTF requirements is getting heavier. No one wants to repeat the footsteps of Coinbase for the heavy fines and imprisonment. We, as a developer of AML compliance software, will watch closely how to make it easier for VASPs to comply with relevant requirements.

對 VASP 而言，踏上發行加密貨幣的旅程令人振奮，這就如同成為貨幣發行銀行之一。然而，隨著 AML/CTF 的規定日益嚴格，合規負擔也愈來愈沉重。沒有人希望重蹈 Coinbase 的覆轍，因而面臨巨額罰款甚至監禁。我們作為反洗錢合規軟件的開發者，將密切關注如何讓 VASP 可以較從容地面對合規的壓力。



CPAnywhere: Professional Practice Management System 執業管理系統

■ Competing Successfully with CPAnywhere 讓 CPAnywhere 成為你的競爭優勢

(continued from the last issue)
(接上期)

Preface: Running a professional firm is challenging. However, you can stand out among the crowd and unlock new strategies to streamline your practice and boost profitability. In this issue, we will continue to share with you some powerful features of CPAnywhere that may inspire you to revolutionize your firm and redefine success.

前言：經營會計師或律師事務所充滿挑戰，但您可以脫穎而出，掌握創新策略，優化業務流程並提升盈利能力。我們將會在本期繼續與您分享 CPAnywhere 一些強大功能，助您激發靈感，革新業務，重新定義成功。

(7) Document Management for Auditors

審計人員的文件管理

Auditors are often among the most conservative professionals, and many still rely heavily on paper files. Walk into any CPA office, and you'll likely see stacks of documents scattered everywhere. That is why we have implemented the File Tracing function in CPAnywhere, designed to track the movement of audit papers and ensure nothing gets

lost.

審計人員一向以嚴謹與保守著稱，許多人仍依賴紙本檔案。走進任何一家會計師事務所，你很可能會看到成堆的文件散落各處。這正是我們在 CPAnywhere 中加入「檔案追蹤」功能的原因——用來追蹤審計文件的流動，確保任何資料都不會遺失。

Organizing your Audit Folders on the Net

數位化整理你的審計資料夾

Do yourself a favor—implement a system that consolidates all your audit working papers, supporting documents, and related files into electronic format, accessible anytime and anywhere. Too often we say, “I’ll do it tomorrow,” but tomorrow never comes. If you’ve read this far, you clearly care about your business and want to stay ahead of the curve. Do it now! Simply set up a structured folder system organized by Client, Job Type, and Year, and instruct your staff to copy all relevant files into it. This simple step will immediately improve efficiency, reduce clutter, and prepare your practice for the digital future.

拜託一下自己——建立一套系統，把所有審計工作底稿、憑證文件及相關檔案整合成電子格式，隨時隨地都能存取。太多時候我們說「明天再做」，但「明天」往往永遠不會到來。既然你已經讀到這裡，顯然你在乎自己的事業並希望走在前端。現在就行動吧！只要建立一個結構化的資料夾系統，依照「客戶、工作類型、年度」來分類，並指示員工將所有相關檔案複製進去。這個簡單的步驟，立刻就能提升效率、減少雜亂，並為你的事務所迎接數位化未來做好準備。

How CPAnywhere Can Help **CPAnywhere 如何助您一臂之力**

We based our Document Management System as part of the Customer Relationship Management (CRM) function. One good thing about this system is that auditors can just use their mobile phone and take a picture of the source document and input that into the client’s file. It only takes a few seconds.

我們將文件管理系統設計為「客戶關係管理」(CRM) 功能的一部分。該系統的一大優點是，審計人員只需使用手機拍下來源文件，即可將影像快速輸入到客戶檔案中，整個過程僅需幾秒鐘。

Auditor can enter the document through the Job Assignment function, the Correspondence function, and the CRM function. Because of the size of the storage, you can choose several options: use your own networked storage, use our third-party service provider, or use Google Docs. No matter what you want to do, backing up your documents is a must in any situation.

審計人員可以透過「工作指派功能」、「往來函件功能」，以及 CRM 功能來上傳文件。由於儲存空間的彈性，您可以選擇多種方案：使用自有的網路儲存設備一、採用我們的第三方服務供應商，或者利用 Google Docs。無論您選擇哪一種方式，**備份文件在任何情況下都是必須的**。這不僅能保障資料安全，更能確保您的事務所隨時保持高效、可靠的運作。

CPAnywhere sets up a Document Folder for each customer

Customer Maintenance

Customer Maintenance - Edit

* required fields

Customer ID (max 10 chars) 1200001 Only letters (A-Z), numbers (0-9) and (-) and ()

Customer Name ABC Company Limited

Intermediary AAA - Alpha A

Detail	Contact (2)	Officer (1)	Intermediary (1)	Correspondence (4/0)	Warning (3)
Service Record (0)	Sub-Account	Billing (J11)	Invoices (32)	Job (6/5)	Document (2)

1

Description

INV-00055

File Name

INV-00055.docx (37.91 KB)

Open

2

Description

Cheque payment for INV-00055

File Name

hsbc-cheque-layout.jpg (23.11 KB)

Open

The user can access all those files in the Customer File Cabinet function with ease

Customer File Cabinet Maintenance

Showing 1 to 5 of 5 record(s)

Customer

Search

Pick

Leave blank to select ALL Customer

Creator

Show All

Tags

Order By

Recent Upload

Filter

Clear

+ Add

<<

<

>

>>

1

#	Customer/ Description/ Tags/ File Name (Size)/ Upload	Options
1	Customer : A001 - New Manatee Seafood Company Limited Description : Bank statement as at 20032016 File Name : 1418957822638-234283773.jpg (1.64 MB) Upload : System Administrator 19/12/2024	<div> <div>🔍</div> <div>🗑️</div> <div>🔗</div> </div> <div> <div>🔄</div> <div>📄</div> </div>
2	Customer : 1200003 - Oracle Hong Kong Description : 2024 AR Job Assignment : 1200003-ACC-BKK-20240331 File Name : 103120916 (1).jpg (3.32 MB) Upload : System Administrator 29/04/2024	<div> <div>🔍</div> <div>🗑️</div> <div>🔗</div> </div> <div> <div>🔄</div> <div>📄</div> </div>
3	Customer : 1200001 - ABC Company Limited Description : Cheque payment for INV-00055 File Name : hsbc-cheque-layout.jpg (23.11 KB) Upload : System Administrator 17/01/2024	<div> <div>🔍</div> <div>🗑️</div> <div>🔗</div> </div> <div> <div>🔄</div> <div>📄</div> </div>
4	Customer : 1200001 - ABC Company Limited Description : INV-00055 Job Assignment : 1200001-AUD-SA-20241231 File Name : INV-00055.docx (37.91 KB) Upload : System Administrator 17/01/2024	<div> <div>🔍</div> <div>🗑️</div> <div>🔗</div> </div> <div> <div>🔄</div> <div>📄</div> </div>
5	Customer : A001 - New Manatee Seafood Company Limited Description : seminar File Name : 1386650528395.jpg (1.74 MB) Upload : System Administrator 10/12/2023	<div> <div>🔍</div> <div>🗑️</div> <div>🔗</div> </div> <div> <div>🔄</div> <div>📄</div> </div>

(8) Managing Your Tax Letters Well

妥善管理您的稅務信函

Do you know what the nightmare of every CPA is? It is the missing of the deadline to file the client's tax return or to pay the tax on time. This is one big embarrassment to the client. It is not just the penalty but the trust between the CPA and the client. To avoid something like this from happening requires a good system to keep track of all the

deadlines and extensions.

你知道會計師最害怕的惡夢是什麼嗎？就是錯過了替客戶申報稅務或繳納稅款的最後期限。這不僅僅是罰款的問題，更是對客戶的一大尷尬，甚至會動搖客戶與會計師之間的信任。要避免這種情況發生，必須建立一套完善的系統，妥善追蹤所有的截止日期與展期，確保每一項稅務事宜都能準時完成。

■ **How CPAnywhere Can Help** **CPAnywhere 如何助您一臂之力**

The function within CPAnywhere designed to manage tax letters is known as the Correspondence System.

在 CPAnywhere 中，專門用來管理稅務信件的功能稱為「往來函件系統」。

We were fortunate to have one of our users share their proprietary method for handling IRD letters—a proven approach that we later adopted and integrated into CPAnywhere. The scale of data managed by this user within the Correspondence System is remarkable. At any given time, there are more than 10,000 active IRD letters requiring attention. This sheer volume underscores the critical importance of having a robust system in place to support daily practice. Their previous working experience with the IRD does help in knowing the intricacies of the tax letter ecosystem.

我們很幸運，有一位用戶樂意分享他們獨有的處理稅務局 (IRD) 信件的方法——這是一套經過驗證的做法，後來被我們採納並整合到 CPAnywhere 之中。那位用戶在該往來函件系統所管理的資料規模相當驚人，經常都有超過 10,000 封有效的 IRD 信件需要處理。這龐大的數量充分顯示出擁有一個穩健系統來支援日常工作的必要性。此外，那位用戶過去與 IRD 交往的經驗，也讓他們更能掌握稅務信件生態的細節與複雜性，進一步提升了系統的實用性與完整性。

Now, let's look closer to the major functions of the Correspondence System:

現在，讓我們較詳細地了解「往來函件系統」的主要功能：

○ **Deadline Information:**

截止日期資訊：

Users can keep track of every letter or correspondence by assigning it to a particular category. In this example, users have received a Tax Return from the IRD. The most important point of the Tax Return is its deadline and the request for first and future extensions so as to avoid penalties.

用戶可以透過將每一封信件或往來文件歸入特定類別來進行追蹤。以收到 IRD 寄來的報稅表為例，最重要的就是掌握其截止日期，並及時提出首次及後續的展期申請，以避免遭受罰款。

The system allows users to create custom formulas that automatically calculate deadlines, ensuring accuracy and adaptability to your unique practice.

系統允許用戶建立自訂公式，自動計算各項截止日期，確保準確性並能靈活因應您獨特的實務需求。

Correspondence Maintenance

Correspondence - Add

* required fields

Type ID *

BIR51 - Return - Profits Tax - Corporation

Customer *

1200001 - ABC Company Limited

Send/Receive *

Receive

Information

Received Date *

31/10/2025

◀

▶

📅

Action Required *

☒ Yes
 ☐ No

Letter Date *

28/10/2025

◀

▶

📅

Reply Date

dd/mm/yyyy

◀

▶

📅

★

Calculate Deadline 1

Letter Date + 0 Days

☐ Excl. Saturday
 ☐ Excl. Sunday and public holiday

04/11/2025

📅 (dd/mm/yyyy)

New Deadline

dd/mm/yyyy

📅

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

Calculate Deadline 2

Letter Date + 0 Days

☐ Excl. Saturday
 ☐ Excl. Sunday and public holiday

27/11/2025

📅 (dd/mm/yyyy)

New Deadline

dd/mm/yyyy

📅

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

Calculate Deadline 3

Letter Date + 0 Days

☐ Excl. Saturday
 ☐ Excl. Sunday and public holiday

dd/mm/yyyy

📅 (dd/mm/yyyy)

New Deadline

dd/mm/yyyy

📅

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

Calculate Deadline 4

Letter Date + 0 Days

☐ Excl. Saturday
 ☐ Excl. Sunday and public holiday

dd/mm/yyyy

📅 (dd/mm/yyyy)

New Deadline

dd/mm/yyyy

📅

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

Letter Date +

7 Days 14 Days

28 Days 30 Days

1 Month Two Months

○ Reference Information:

參考資訊：

Additional information can be found for internal reference purposes, including the person in charge, tax file number, as well as the charge code and budgeted hours for this task, just to name a few.

可供內部參考的附加資料包括：負責人、稅務檔案編號，以及此項工作的收費代碼與預算工時...等等。

Reference

In Charge By

005

Search

Pick

CHAN Sui Fung

Assigned To

009

Search

Pick

CHAN Tai Fat

Assign Date

04/11/2025

Default Time Code

*** Please Select ***

Budget Hour

4

Job Assignment

Search

Pick

Customer Tax File Number

☐ Update to customer

Officer Tax File Number

Not Specify

☐ Update to officer

Company Reference

○ Filing Extension and Payment Information

展期申請及繳款資訊

This section captures the status of any filing extensions and the actions required. Equally critical is the tax payment amount and its due date, ensuring timely compliance and avoiding penalties.

本節記錄了任何申報展期的狀態以及所需採取的相關跟進工作。同樣重要的是 稅款金額與其到期日，以確保及時遵循規定並避免罰款。

Extension

Add +

1

Applied Date

06/11/2025

Applied Extension To

28/11/2025

Confirmed Extension

dd/mm/yyyy

Further Action On

dd/mm/yyyy

Remark

Payment (Information Only)

Payment Information 1

0.00

Due Date

dd/mm/yyyy

(dd/mm/yyyy)

Payment Information 2

0.00

Due Date

dd/mm/yyyy

(dd/mm/yyyy)

Payment Information 3

0.00

Due Date

dd/mm/yyyy

(dd/mm/yyyy)

Payment Information 4

0.00

Due Date

dd/mm/yyyy

(dd/mm/yyyy)

Status

*** Please Select ***

○ User-defined Information

Still feel the above features aren't enough? No problem. CPAnywhere also offers a powerful User-Defined Field function. For each type of correspondence, you can create customized fields to meet your unique requirements.

覺得以上功能仍不足以滿足需求？沒問題。CPAnywhere 還提供了一項強大的「自訂欄位功能」，讓您針對每一類往來文件建立額外的欄位設定，以符合您獨特的需求。

These user-defined fields support multiple data types, including text, date, numerical, and logical. With this flexible design, you can manage and track documents with greater precision, creating a fully digital work environment that perfectly aligns with your practice.

這些自訂欄位可支援多種資料型態，包括：文字、日期、數值，及邏輯。透過這樣的彈性設計，您可以更精準地管理與追蹤文件，打造完全符合實務需求的數位化工作環境。

User Defined Field

Confirmed by (Client)

Extension not granted (Fill in if yes)

Particulars

Year of assessment

Contact Client Date

dd/mm/yyyy

(dd/mm/yyyy)

Objection deadline

dd/mm/yyyy

(dd/mm/yyyy)

Holdover deadline

dd/mm/yyyy

(dd/mm/yyyy)

Date discussed with partner

dd/mm/yyyy

(dd/mm/yyyy)

Offshore claim (If yes, fill in 1)

0.00

Capital gain claim (If yes, fill in 1)

0.00

Inform client date (ddmmyyyy)

0.00

Inform partner date (ddmmyyyy)

0.00

Contact Client by

*** Please Select ***

Estimation to be Profit or Loss case

*** Please Select ***

No deadline (Fill in if yes)

*** Please Select ***

Final extension (Fill in if yes)

*** Please Select ***

Save

Cancel

CPAs and lawyers often spend countless hours handling massive amounts of paper and information. One of the core missions of CPAnywhere is to simplify this process—making it easier for professionals to organize, access, and manage documents seamlessly online.

會計師和律師經常需要花費大量時間處理龐大的紙本與資訊。CPAnywhere 的核心使命之一，就是簡化這個過程——讓專業人士能更輕鬆地在電腦上組織、存取與管理文件，並確保作業流程更加順暢無縫。

This article is part of a serial publication and will continue in the next issue.
Published articles can be found in past issues of the Newsletter.

本文屬系列連載，將在下期繼續。已刊登文章可在往期通訊中找到。

- (1) Maximize Visibility: Use Mass e-Mailing to Promote Your Expertise
放大您的聲音：善用群發電子郵件展現您的專業價值
- (2) Strategically Price Your Professional Services
策略性地為您的專業服務定價
- (3) “Marketing” your Professional Service through Community Service
透過社區服務提升專業形象
- (4) Being a Guest Speaker at Trade Organizations
擔任行業組織的演講嘉賓
- (5) Prospective Client Management
潛在客戶管理
- (6) Automating Your Audit Workflow
審計流程自動化



General Interest

產品以外

Buying USDT Crypto in China Will Land You in Jail?

Even though Hong Kong is happily promoting cryptocurrencies based on Hong Kong dollars or Chinese yuan, buying and selling any cryptocurrencies in China is still considered a serious crime punishable by heavy fines and prison terms.

Recently, a Beijing court sentenced five individuals to prison for illegal USDT transactions. This group handled roughly 1.2 billion RMB (\$166 million) across hundreds of transactions, skirting official banking channels regulated by the State Administration of Foreign Exchange. They used renminbi (eRMB) to purchase USDT through domestic crypto exchanges and over-the-counter (OTC) platforms.

The court ruled that this “disguised foreign exchange trading” violated China’s Anti-Money Laundering Law and Foreign Exchange Administration Regulations, both of which prohibit unauthorized cross-border fund transfers.

Punishments

- The main orchestrator received a sentence of four years and six months in prison and a fine of 200,000 RMB (\$28,000).
- Two associates who managed transfers were sentenced to three years and nine months and fined 150,000 RMB (\$21,000) each.
- Two junior members operating digital wallets received fines of two years and eleven months and 100,000 RMB (\$14,000).
- All defendants were also ordered to forfeit their illicit gains—roughly 500,000 RMB (\$70,000) in total commissions.

The harsh sentences reflect the present national policy on exchange control. The court said the punishments were necessary to deter “activities that undermine national financial stability,” describing the case as a serious threat to China’s capital control system.

Despite Hong Kong’s growing embrace of regulated crypto activity, mainland China’s courts continue to enforce a sweeping ban on cryptocurrency transactions.

Harry Tsui | Co-founder | P & L Associates

(This article does not have a Chinese version.

本文並無中文版。)

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Any questions, comments, or suggestions can be sent to the Editor at plinfo@plsoft.com

Tel: 2521-3110 | GPO Box 600, Hong Kong