



CK TAX COMPANY LIMITED

展群稅務有限公司

陪你度過每個「稅悅」

What if taxpayers are under Field Audit and Tax Investigation conducted by Inland Revenue Department?

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- Hong Kong Chartered Tax Adviser (CTA)
- Fellow of the Hong Kong Institute of Certified Public Accountants (FCPA)
- Independent Non-Executive Director (INED) of Hong Kong listed company
- Qualified to practice in China(Guangdong) Pilot Free Trade Zone, Qianhai & Shekou Area of Shenzhen
- Previously worked in one of the Big 4 accounting firms (Corporate Tax)



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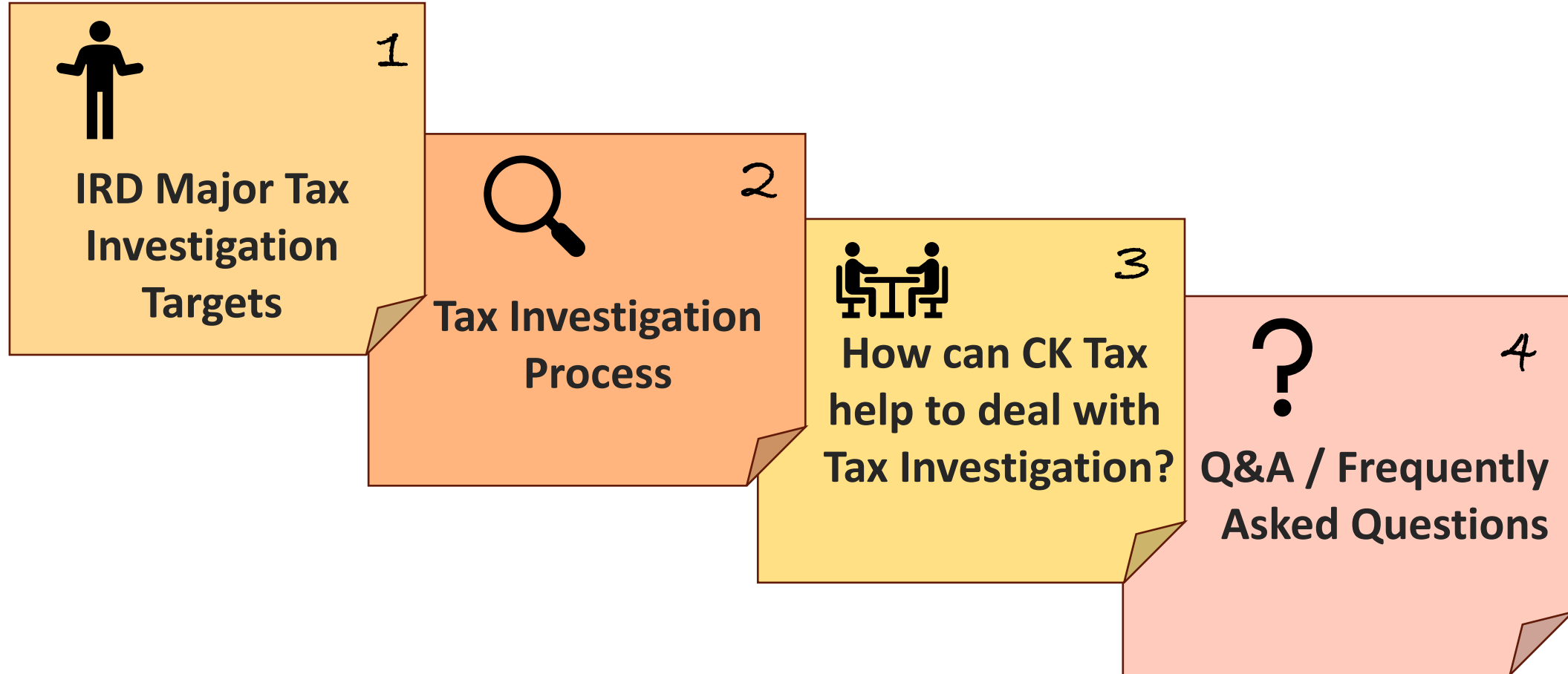


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Rundown



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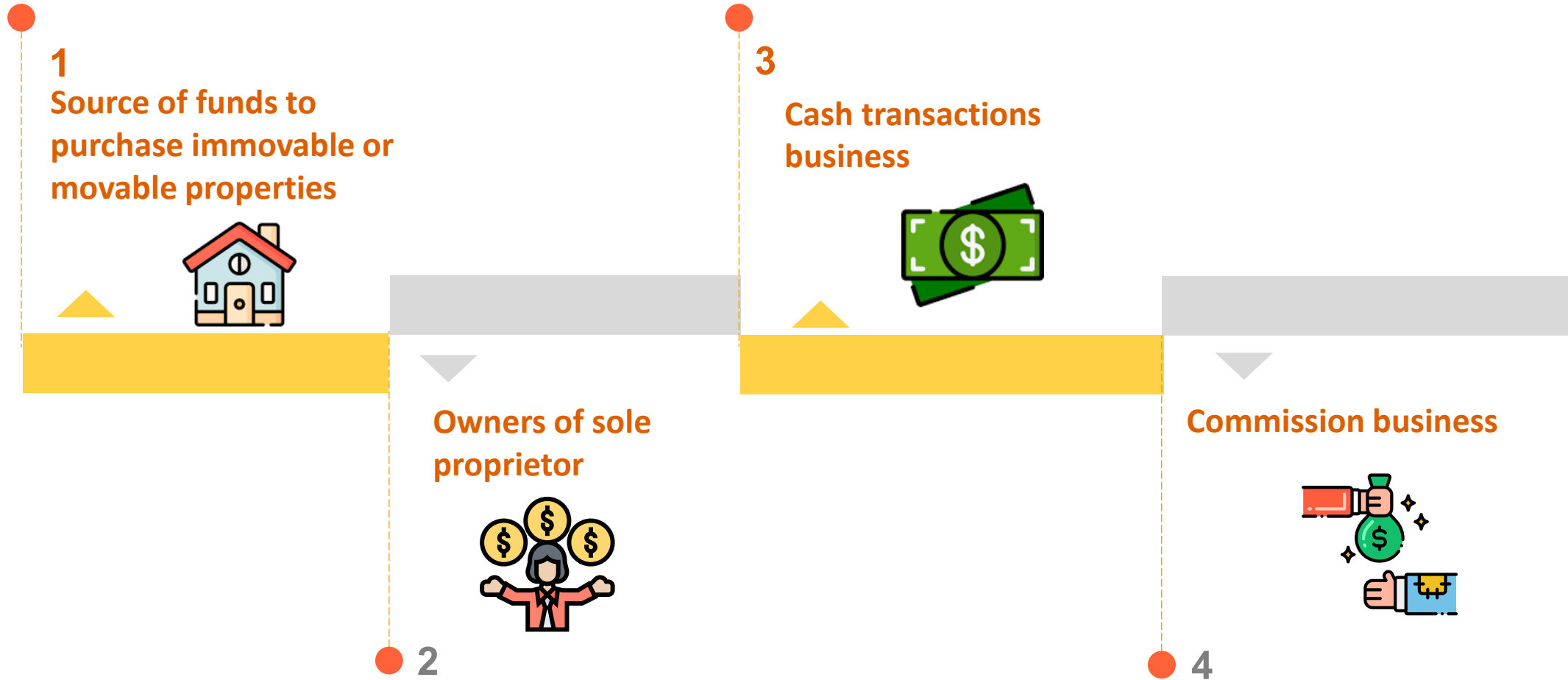


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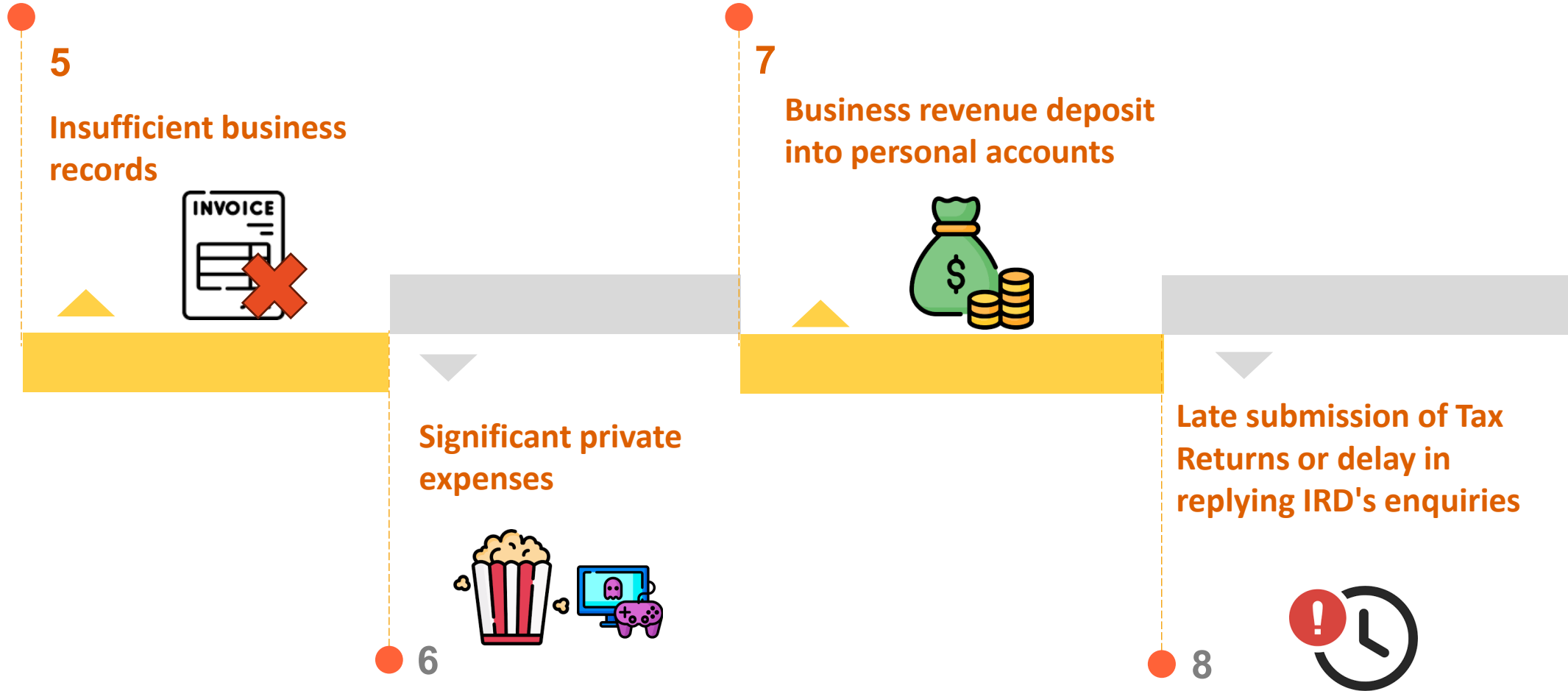
IRD Major Investigation Targets



IRD Major Investigation Targets



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Tax Investigation Process



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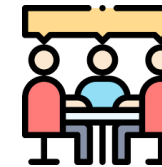
1

- The IRD will undergo background check and obtain information from taxpayers



2

- Conduct initial interview with the IRD



3

- Site visit at taxpayers' office



4

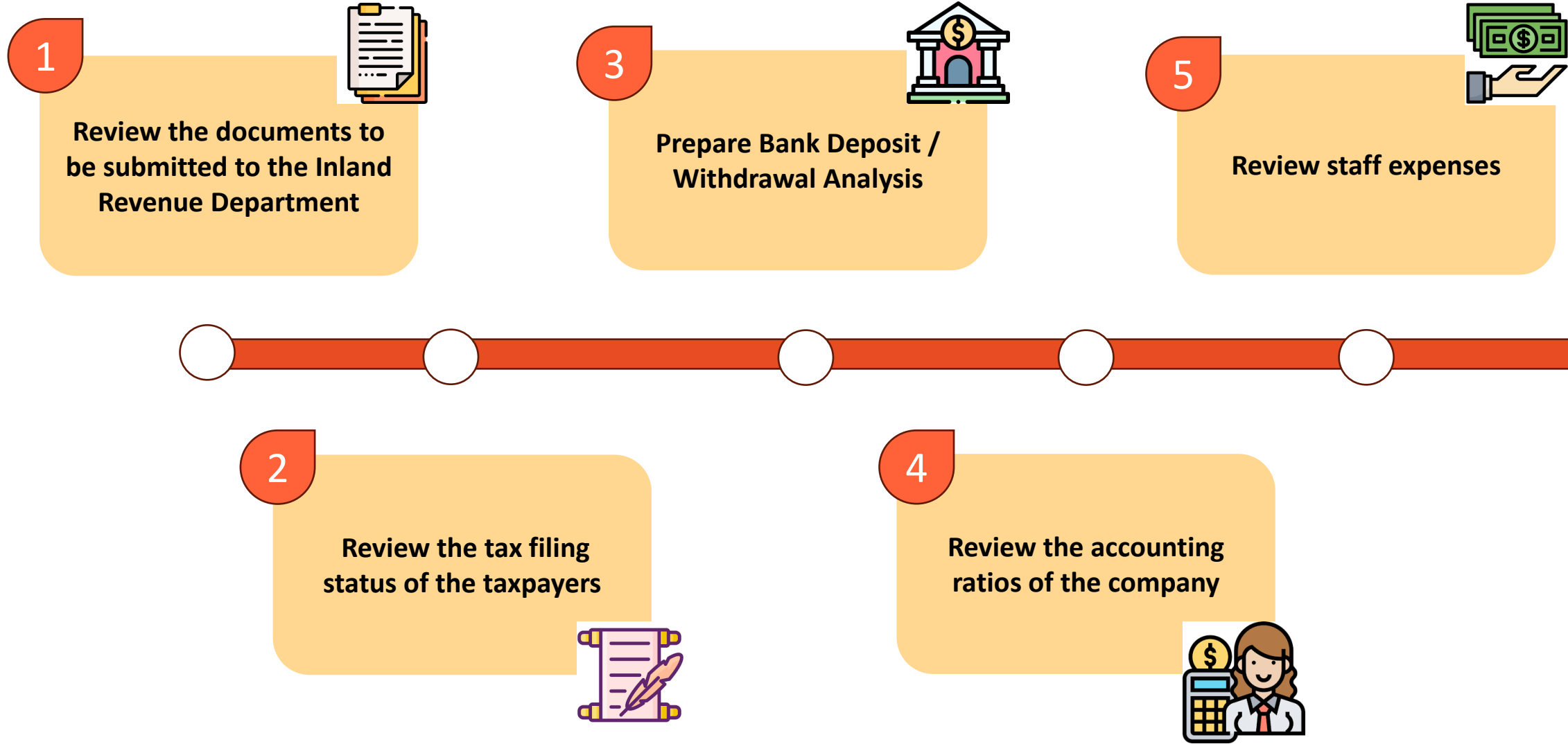
- Submit a settlement proposal to the IRD and reach a consensus



How can CK Tax help to deal with Tax Investigation?



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How can we help you deal with Tax Investigation?

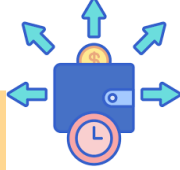


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6



Review the tax deductibility of the expenses under Inland Revenue Ordinance

8



Understand tax status of relatives of taxpayers

10



Assist in preparation work and conduct mock interviews before Initial Interview with the IRD

7

Review source of fund for purchasing properties



9

Communicate and understand with the IRD



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How can we help you deal with Tax Investigation?



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Attend Initial Interview with taxpayers and case officers of the IRD

13



Review interview notes issued by the IRD, provide comments and updates on the interview notes

15



Submit Settlement Proposal to close the tax audit case

12

Attend onsite visit at taxpayers' office



14

Assist taxpayers to negotiate with the IRD for a mutually acceptable basis to settle the tax audit case



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Q&A / Frequently Asked Questions



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Why are some taxpayers sentenced to imprisonment?



I have already sought help from an accountant, why am I still being investigated by the IRD?



Is it the faster the better for making an appointment with the IRD?



Is it real that I won't be investigated if pay a small amount of tax every year?



Why would the IRD investigate small companies instead of the big companies and rich people?



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Thank You



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About 展群CK®



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展群CK® 是一間專注稅務服務並獲取香港稅務學會頒發的“認可特許稅務師僱主”資格的稅務師樓

展群CK® 的創辦人是特許稅務師 (CTA) 和資深會計師 (FCPA)，創辦自己的企業前在國際四大會計師事務所(企業稅務部門)工作，擁有跨國企業的稅務經驗。

創辦人獲得由國家稅務總局深圳市稅務局頒發「港澳涉稅專業人士中國(廣東)自由貿易試驗區深圳前海蛇口片區執業登記證書」的執業資格。

如欲了解更多，歡迎瀏覽
www.ck-tax.com

展群CK® is a professional firm specialising in taxation services, granted by The Taxation Institute of Hong Kong as CTA Accredited Employer.

Founder of 展群CK® is a Chartered Tax Adviser (CTA) and Fellow of the Hong Kong Institute of Certified Public Accountants (FCPA) and has gained professional experience in one of the Big 4 Accounting Firm (Corporate Tax Department).

Founder of 展群CK® has been qualified to practice in China(Guangdong) Pilot Free Trade Zone, Qianhai & Shekou Area of Shenzhen, issued by Shenzhen Tax Service, State Taxation Administration.

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