

21/1/2020

# CCS Insights

## 公司秘书及税务申报费扣税事项指南 - 4

### Guideline for Deduction of Expenses for Secretarial Fee and Tax Filing Fee - 4

*Feel the CCS & Co Difference*



## 4. Accounting Treatment



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3. 法律条规

4. 税务处理

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会计观念认为，费用是产生营业收入所花费的努力，因此，收入和费用是密切相关的，确认费用必须与收入的确认配合在一起进行，因而费用的确认亦称为费用的配比（Matching）。因此即使有关费用尚未支付，却会被记载在损益表。

Following the accounting standards, an expense can be recognized upon the existence of a liability and can be charged to the profit and loss account even if the expense has not been paid.



4. Tax Treatment 

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Is different



公司秘书费


Company Secretarial Fee

Is different



税务申报费

Tax Filing Fee

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费用必须在基本期间内 产生并支付，才能抵扣税。

2020年所得税 [公司秘书及税务申报费的扣税] 规则第2(1)(a) 和 (b) 款规定：“已产生并已支付的公司秘书/税务申报费用...，才能在该课税年度的基准期内扣税。

The fees have to be incurred and paid in a basis period to be deductible.

Paragraphs 2(1)(a) & (b) of the Income Tax (Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee) Rules 2020 states "Secretarial fee / Tax filing fee charged, which is incurred and paid .... deduction shall be allowed...in the basis period for that year of assessment.

## 4. Tax Treatment – Tax Filing Fee 1



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1967年所得税法令批准的税务代理所提供的以下服务：

- 在第77、77A，77B，83和86条文下，为上一个课税年准备和提交相关报表；和
- 准备和提交在第107C条文下的税务评估表格

收取的费用，被视为“税务申报费”，并享有扣税的资格。



## 4. Tax Treatment – Tax Filing Fee 1



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A tax agent approved under the Income Tax Act 1967 (ITA) in respect of services provided for the:

- Preparation and submission of income tax returns in the prescribed form for the purposes of Sections 77, 77A, 77B, 83 and 86 of the ITA for the basis period for the immediate-preceding YA; and
- Preparation and submission of forms prescribed for the purpose of the estimate of tax payable under Section 107C of the ITA

Fee charged are considered as “Tax Filing Fee”, and qualify for tax deduction.



## 4. Tax Treatment – Tax Filing Fee 2




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一个人准备和提交报表而提供的服务：

- 《2018年销售税法令》第26条；
- 《2018年服务税法令》第26条；
- 《2019年离境税法令》第19条；及
- 《2017年旅游税法令》第19条

所收取的费用，也被视为“税务申报费”，并享有扣税的资格。



## 4. Tax Treatment – Tax Filing Fee 2




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A person in respect of services provided for the preparation and submission of returns in the prescribed form for the purposes of:

- Section 26 of the Sales Tax Act 2018;
- Section 26 of the Service Tax Act 2018;
- Section 19 of the Departure Levy Act 2019; or
- Section 19 of the Tourism Tax Act 2017

And the fees charged are **ALSO** considered as “Tax Filing Fee’, and qualify for tax deduction.



4. Tax Treatment – Tax Filing Fee


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- 不符合扣税的税务申报费：
  - ✓ 报销/自付费用
  - ✓ 电话、传真、印刷、文具、交通、住宿、邮资



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- Those Tax Filing Fees that **NOT qualified** for Tax Deduction:
  - ✓ Reimbursement/out of pocket expenses
  - ✓ Telephone, fax, printing, stationery, travelling, accommodation, postage
  - ✓ General meeting expenses



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