

# Inspection Questionnaire 2023 (查察問卷 2023)

## Language 語言

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Please indicate your preferred language for the Questionnaire.

請選擇閣下偏好的問卷語言。

\*

- English 英文
- Chinese 中文

## General Information

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1. Did your practice unit provide any audit (**Note 1**) or other assurance (**Note 2**) services during 1 January to 31 December 2022?

\*

- Yes
- No

## Declaration

Please note that the Accounting and Financial Reporting Council (AFRC) takes the accuracy and truthfulness of the information provided by practice units seriously. If your practice unit is found to have provided false or misleading information to the AFRC, the AFRC may take robust actions against you and your practice unit.

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- I declare on behalf of my practice unit that it did not provide any audit or other assurance services during the period from 1 January to 31 December 2022.

*Notes:*

- 1. Audit engagements conducted in accordance with Hong Kong Standards on Auditing or equivalent standards.*
- 2. Assurance engagements conducted in accordance with Hong Kong Standards on Assurance Engagements or equivalent standards.*

## 一般資料

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2. 閣下的執業單位於2022年1月1日至12月31日期間有否提供任何審計（附註1）或其他核證（附註2）服務？

\*

- 是
- 否

## 聲明

請注意，會計及財務匯報局（「會財局」）非常重視執業單位所提供資料的準確性及真實性。如閣下的執業單位被發現向會財局提供虛假或誤導性資料，會財局可能會對閣下及閣下的執業單位採取有力的行動。

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- 本人代表執業單位聲明，本單位於2022年1月1日至12月31日期間沒有提供任何審計或其他核證服務。

附註：

1. 根據香港審計準則或同等準則進行的審計項目。
2. 根據香港核證工作準則或同等準則進行的核證項目。

## 專業服務的資料

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在接受及開展任何業務之前，執業單位應仔細評估執行業務的能力，包括評估是否有具備必要勝任能力的人員，確保有足夠的時間及資源（包括計劃聘請的內部或外部專家），並確認是否可獲得適當的技術及能力資源。

### 3. 請提供閣下的執業單位於2021年及2022年提供專業服務的資料。#

	2021年1月1日至12月31日	2022年1月1日至12月31日
《會計及財務匯報局條例》第3(1)條定義的公眾利益實體的歷史財務資料審計（「審計」）（附註1）	<input type="checkbox"/>	<input type="checkbox"/>
公眾利益實體以外的實體的歷史財務資料審計（「審計」）（附註1）	<input type="checkbox"/>	<input type="checkbox"/>
歷史財務資料審計或審閱以外的核證項目（「核證」）（附註2）	<input type="checkbox"/>	<input type="checkbox"/>
首次公開發售的投資通函呈報項目（「投資通函呈報」）（附註3）	<input type="checkbox"/>	<input type="checkbox"/>
首次公開發售以外的其他投資通函呈報項目	<input type="checkbox"/>	<input type="checkbox"/>

#：提供專業服務的期間涵蓋閣下的執單位計劃、執行和完成一個項目的整個過程。因此，閣下的執單單位可能在多年間就一個項目提供專業服務。

附註：

1. 根據香港審計準則或同等準則進行的審計項目。
2. 根據香港核證工作準則或同等準則進行的核證項目。
3. 根據香港投資通函呈報準則或同等準則進行的投資通函呈報項目。

## Types of professional services

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Prior to accepting and undertaking any engagements, practice units should carefully assess their ability to perform the engagement. This includes evaluating the availability of personnel with the necessary competence and capabilities, ensuring sufficient time and resources (including internal or external experts planned to engage) are available, and confirming access to the appropriate technological and intellectual resources.

4. Please provide the information regarding the professional service provided by your practice unit during the years 2021 and 2022. #

	1 January to 31 December 2021	1 January to 31 December 2022
Audit of historical financial information (Audit) <b>(Note 1)</b> of Public Interest Entities (PIEs) as defined in section 3(1) of the Accounting and Financial Reporting Council Ordinance	<input type="checkbox"/>	<input type="checkbox"/>
Audit of historical financial information (Audit) <b>(Note 1)</b> of Entities other than PIEs	<input type="checkbox"/>	<input type="checkbox"/>
Assurance engagements other than audits or reviews of historical financial information (Assurance) <b>(Note 2)</b>	<input type="checkbox"/>	<input type="checkbox"/>
Investment circular reporting engagements (ICR) <b>(Note 3)</b> for initial public offerings	<input type="checkbox"/>	<input type="checkbox"/>
ICR for other than initial public offerings	<input type="checkbox"/>	<input type="checkbox"/>

# : The professional services period encompasses the entire duration during which your practice unit plans, executes, and concludes an engagement. Consequently, it is possible for your practice unit to provide professional services for an engagement spanning multiple years.

*Notes:*

1. Audit engagements conducted in accordance with Hong Kong Standards on Auditing or equivalent standards.
2. Assurance engagements conducted in accordance with Hong Kong Standards on Assurance Engagements or equivalent standards.
3. Investment circular reporting engagements conducted in accordance with Hong Kong Standards on Investment Circular Reporting Engagements or equivalent standards.

## Types of professional services (continued)

5. Please provide the information regarding the professional service provided by your practice unit **during the period from 1 January to 31 December 2021.** \*

	Total service fees # (HK\$'000 or equivalent)	Total number of audit clients	Total number of non-audit clients
Audit of historical financial information (Audit) <b>(Note 1)</b> of Public Interest Entities (PIEs) as defined in section 3(1) of the Accounting and Financial Reporting Council Ordinance	<input type="text"/>	<input type="text"/>	<input type="text"/>
Audit of historical financial information (Audit) <b>(Note 1)</b> of Entities other than PIEs	<input type="text"/>	<input type="text"/>	<input type="text"/>
Assurance engagements other than audits or reviews of historical financial information (Assurance) <b>(Note 2)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Investment circular reporting engagements (ICR) <b>(Note 3)</b> for initial public offerings	<input type="text"/>	<input type="text"/>	<input type="text"/>
ICR for other than initial public offerings	<input type="text"/>	<input type="text"/>	<input type="text"/>

6. Please provide the information regarding the professional service provided by your practice unit **during the period from 1 January to 31 December 2022.** \*

	Total service fees # (HK\$'000 or equivalent)	Total number of audit clients	Total number of non-audit clients
Audit of historical financial information (Audit) <b>(Note 1)</b> of Public Interest Entities (PIEs) as defined in section 3(1) of the Accounting and Financial Reporting Council Ordinance	<input type="text"/>	<input type="text"/>	<input type="text"/>
Audit of historical financial information (Audit) <b>(Note 1)</b> of Entities other than PIEs	<input type="text"/>	<input type="text"/>	<input type="text"/>
Assurance engagements other than audits or reviews of historical financial information (Assurance) <b>(Note 2)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Investment circular reporting engagements (ICR) <b>(Note 3)</b> for initial public offerings	<input type="text"/>	<input type="text"/>	<input type="text"/>
ICR for other than initial public offerings	<input type="text"/>	<input type="text"/>	<input type="text"/>

# : Total service fees refer to the service income recognised by your practice unit in its accounting records during years 2021 and 2022, respectively.

Notes:

1. Audit engagements conducted in accordance with Hong Kong Standards on Auditing or equivalent standards.
2. Assurance engagements conducted in accordance with Hong Kong Standards on Assurance Engagements or equivalent standards.
3. Investment circular reporting engagements conducted in accordance with Hong Kong Standards on Investment Circular Reporting Engagements or equivalent standards.

## 專業服務的資料 (續)

7. 請提供閣下的執業單位於**2021年**提供專業服務的資料。 \*

	服務費總額 # (千港元或等 值)	審計客戶數量	非審計客戶數 量
《會計及財務匯報局條例》第 3(1)條定義的公眾利益實體的歷 史財務資料審計 (「審 計」) (附註1)	<input type="text"/>	<input type="text"/>	<input type="text"/>
公眾利益實體以外的實體的歷史 財務資料審計 (「審計」) (附 註1)	<input type="text"/>	<input type="text"/>	<input type="text"/>
歷史財務資料審計或審閱以外的 核證項目 (「核證」) (附註 2)	<input type="text"/>	<input type="text"/>	<input type="text"/>
首次公開發售的投資通函呈報項 目 (「投資通函呈報」) (附註 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>
首次公開發售以外的其他投資通 函呈報項目	<input type="text"/>	<input type="text"/>	<input type="text"/>



8. 請提供閣下的執業單位於**2022**年提供專業服務的資料。 \*

	服務費總額 # (千港元或等 值)	審計客戶數量	非審計客戶數 量
《會計及財務匯報局條例》第 3(1)條定義的公眾利益實體的歷 史財務資料審計 (「審 計」) (附註1)	<input type="text"/>	<input type="text"/>	<input type="text"/>
公眾利益實體以外的實體的歷史 財務資料審計 (「審計」) (附 註1)	<input type="text"/>	<input type="text"/>	<input type="text"/>
歷史財務資料審計或審閱以外的 核證項目 (「核證」) (附註 2)	<input type="text"/>	<input type="text"/>	<input type="text"/>
首次公開發售的投資通函呈報項 目 (「投資通函呈報」) (附註 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>
首次公開發售以外的其他投資通 函呈報項目	<input type="text"/>	<input type="text"/>	<input type="text"/>

# : 服務費總額是指閣下的執單位在其會計記錄中分別於2021年和2022年所認列的服務收入。

附註：

1. 根據香港審計準則或同等準則進行的審計項目。
2. 根據香港核證工作準則或同等準則進行的核證項目。
3. 根據香港投資通函呈報準則或同等準則進行的投資通函呈報項目。

## Types of Client

9. Please provide the information on the number of audit clients falling under each of the following categories, for which your practice unit issued an audit report during the years **2021** and **2022**. \*

	During the period from 1 January to 31 December 2021	During the period from 1 January to 31 December 2022
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Authorized Institutions as defined under

Authorized institutions as defined under section 2 of the Banking Ordinance  
**(Authorized Institutions)**

Authorized Insurers as defined under section 2 of the Insurance Ordinance  
**(Authorized Insurers)**

Licensed corporations and associated entities of intermediaries as defined under section 1 of Part 1 of Schedule 1 to the Securities and Futures Ordinance  
**(Licensed Corporations and Associated Entities of Intermediaries)**

Licensed Insurance Broker Companies as defined under section 2 of the Insurance Ordinance  
**(Licensed Insurance Broker Companies)**

Non-PIEs whose debts are listed in Hong Kong  
**(Listed Debts)**

Charities which are exempt from tax under section 88 of the Inland Revenue Ordinance  
**(Charities)**

Universities funded by the public through the University Grants Committee  
**(Universities)**

Public bodies (other than Universities) as defined under section 2 of the Prevention of Bribery Ordinance  
**(Public Bodies other than Universities)**

Mandatory Provident Funds and Occupational Retirement Schemes regulated by the Mandatory Provident Fund Scheme Authority  
**(MPF and ORSO Schemes)**

Unlisted publicly offered investment products in Hong Kong (other than MPF and ORSO Schemes) authorized by the Securities and Futures Commission (i.e., unit trusts and mutual funds, investment-linked assurance schemes, structured investment products, pooled retirement funds, paper gold schemes)  
**(Unlisted publicly offered investment products other than MPF and ORSO Schemes)**

## 客戶類別

10. 請提供閣下的執業單位於**2021年**及**2022年**就下列審計客戶類別所出具審計報告的數量。\*

	2021年1月1日至12月31日	2022年1月1日至12月31日
《銀行業條例》第 2 條定義的認可機構（「認可機構」）	<input type="text"/>	<input type="text"/>
《保險業條例》第 2 條定義的獲授權保險人（「獲授權保險人」）	<input type="text"/>	<input type="text"/>
《證券及期貨條例》附表1第1部第1條定義的持牌法團及中介人的有聯繫實體（「持牌法團及中介人的有聯繫實體」）	<input type="text"/>	<input type="text"/>
《保險業條例》第 2 條定義的持牌保險經紀公司（「持牌保險經紀公司」）	<input type="text"/>	<input type="text"/>
債務在香港上市的非公眾利益實體（「上市債務」）	<input type="text"/>	<input type="text"/>
根據《稅務條例》第 88 條獲豁免繳稅的慈善機構（「慈善機構」）	<input type="text"/>	<input type="text"/>
大學教育資助委員會資助的大學（「大學」）	<input type="text"/>	<input type="text"/>
《防止賄賂條例》第 2 條定義的公共機構（大學除外）（「大學以外的公共機構」）	<input type="text"/>	<input type="text"/>
受強制性公積金計劃管理局規管的強制性公積金及職業退休計劃（「強積金及職業退休計劃」）	<input type="text"/>	<input type="text"/>
證券及期貨事務監察委員會認可的香港非上市公開發售的投資產品（強積金及職業退休計劃除外）（即單位信託及互惠基金、與投資有關的人壽保險計劃、結構性投資產品、集資退休金、紙黃金計劃）（「強積金及職業退休計劃以外的非上市公開發售的投資產品」）	<input type="text"/>	<input type="text"/>

11. Please provide the information on the number of Charities (Note 1) with revenue falling under the following ranges (Hong Kong Dollars or equivalent), based on their audit reports signed during the years 2021 and 2022. Please note that the financial years of the Charities may be different from the dates of their audit reports.

Please disregard this question if you have **NO Charities clients in 2021 or 2022.**

	1 January to 31 December 2021	1 January to 31 December 2022
> HK\$200,000,000	<input type="text"/>	<input type="text"/>
HK\$150,000,001 to HK\$200,000,000	<input type="text"/>	<input type="text"/>
HK\$100,000,001 to HK\$150,000,000	<input type="text"/>	<input type="text"/>
HK\$50,000,001 to HK\$100,000,000	<input type="text"/>	<input type="text"/>
< HK\$50,000,000	<input type="text"/>	<input type="text"/>

12. Please provide the information on the number of Public Bodies other than Universities (Note 2) with revenue falling under the following ranges (Hong Kong Dollars or equivalent), based on their audit reports signed during the years 2021 and 2022. Please note that the financial years of the Public Bodies other than Universities may be different from the dates of their audit reports.

Please disregard this question if you have **NO Public Bodies (other than Universities) clients in 2021 or 2022.**

	1 January to 31 December 2021	1 January to 31 December 2022
> HK\$600,000,000	<input type="text"/>	<input type="text"/>
HK\$400,000,001 to HK\$600,000,000	<input type="text"/>	<input type="text"/>
HK\$200,000,001 to HK\$400,000,000	<input type="text"/>	<input type="text"/>
HK\$100,000,001 to HK\$200,000,000	<input type="text"/>	<input type="text"/>
< HK\$100,000,000	<input type="text"/>	<input type="text"/>

*Note 1: Charities which are exempt from tax under section 88 of the Inland Revenue Ordinance*

*Note 2: Public bodies (other than Universities) as defined under section 2 of the Prevention of Bribery Ordinance*

慈善機構和公共機構 (大學除外) 客戶

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14. 閣下的執業單位於2021年及2022年為大學以外的公共機構 (附註2) 簽署的審計報告中，請提供屬以下收入範圍 (港元或等值) 的大學以外的公共機構 (附註) 的數量。

請注意，大學以外的公共機構的財政年度可能與其審計報告的日期不同。

如果閣下的執業單位在 2021 年或 2022 年沒有大學以外的公共機構客戶，請忽略此問題。

	2021年1月1日至12月31 日	2022年1月1日至12月31 日
多於600,000,000港元	<input type="text"/>	<input type="text"/>
400,000,001港元 至 600,000,000港元	<input type="text"/>	<input type="text"/>
200,000,001港元 至 400,000,000港元	<input type="text"/>	<input type="text"/>
100,000,001港元 至 200,000,000港元	<input type="text"/>	<input type="text"/>
少於100,000,000港元	<input type="text"/>	<input type="text"/>

附註1：根據《稅務條例》第 88 條獲豁免繳稅的慈善機構

附註2：《防止賄賂條例》第2條定義的公共機構 (大學除外)

## Scope of Provisional Regulations

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Compliance with laws and regulations is a critical aspect of conducting business for any organization, including practice units. As such, it is important for practice units to ensure that their operations are conducted in accordance with the provisions of all relevant laws and regulations. This includes regulations on carrying out auditing services in mainland China and other countries, which may be subject to different legal and regulatory frameworks than those in Hong Kong. By adhering to these regulations, practice units can help to ensure that their work is conducted in a legally compliant manner, and that they are able to maintain the trust and confidence of their clients and stakeholders.

15. Did your practice unit complete any audit engagements that fell within the scope of the Provisional Regulations (**Note**) during the years 2021 and 2022?

\*

- Yes
- No

*Note: In May 2015, the Ministry of Finance (**MoF**) issued the “Provisional regulations on accounting firms’ carrying out auditing services for listing of Mainland enterprises outside the Mainland” 《會計師事務所從事中國內地企業境外上市審計業務暫行規定》 (**Provisional Regulations**), which took effect from 1 July 2015. “Auditing services for listing outside the Mainland” means accounting firms’ provision of services for the auditing of financial reports in relation to the direct or indirect issue of stocks, bonds, or other securities, and the listing (including pre-IPO) of Mainland enterprises outside the Mainland, the auditing of annual financial reports after listing, and other services.*

會計師事務所從事中國內地企業境外上市審計業務暫行規定的範圍



遵守法律及法規為任何組織（包括執業單位）開展業務的一個重要考量。因此，執業單位須確保根據所有相關法律及法規的規定經營。其中包括在中國內地及其他國家從事審計業務的法規，該等法規可能與香港的法律及監管框架約束不同。通過遵守該等法規，執業單位可確保其工作以合法合規的方式進行，並能夠維持客戶及持分者的信任。

16. 閣下的執業單位於2021年及2022年完成的審計項目，是否有項目落入暫行規定（附註）的範圍內？ \*

- 是
- 否

附註：於2015年5月，財政部發佈《會計師事務所從事中國內地企業境外上市審計業務暫行規定》（「暫行規定」），自2015年7月1日起施行。境外上市審計業務，是指會計師事務所提供的與中國內地企業直接或間接在境外發行股票、債券或其他證券並上市（含擬上市）相關的財務報告審計以及上市後年度財務報告審計等服務。

### **Temporary License Arrangements**

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17. Did your practice unit complete any audit engagements under temporary license arrangements (**Note**) during the years 2021 and 2022? \*

- Yes
- No

*Note: Practice units carrying out audit services in the Mainland that are not subject to or exempted from the Provisional Regulations shall apply for a temporary license with MoF. Based on the temporary license regulations 《境外會計師事務所在中國內地臨時執行審計業務暫行規定》 clause 10, each practice unit that has applied and obtained a temporary license is required to file an annual reporting form (境外會計師事務所臨時執業業務報告表) on or before 31 May each year on activities undertaken under temporary license(s) in the preceding year.*

## 臨時執業許可證安排

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18. 閣下的執業單位於2021年及2022年完成的審計項目，是否有項目根據臨時執業許可證安排（附註）執行？ \*

- 是
- 否

附註：在中國內地從事審計業務不受暫行規定約束或豁免的執業單位應當向財政部申請臨時執業許可證。根據《境外會計師事務所在中國內地臨時執行審計業務暫行規定》第10條，在中國內地臨時執業的境外會計師事務所應當在每年5月31日之前，報備上年度臨時執業業務報告表。

## Jurisdiction of Audit Regulators

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19. Did your practice unit complete any engagements that fell within the jurisdiction of **audit regulators other than the AFRC** during the years 2021 and 2022? \*

- Yes
- No

## 審計監管機構的管轄範圍

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20. 閣下的執業單位於2021年及2022年完成的審計項目，是否有項目落入會財局以外的審計監管機構的管轄範圍？ \*

- 是
- 否

### Specified Services

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It is important for practice units to ensure the services specified in the Guidelines on AML/CTF for Professional Accountants are properly identified, and relevant procedures and controls are applied when delivering them.

*The paragraphs quoted in this question are referred to Guidelines on AML/CTF for Professional Accountants (AML Guidelines) which was effective on 1 March 2018 published by the Hong Kong Institute of Certified Public Accountants (HKICPA).*

21. Did your practice unit, by way of business, prepare for or carry out services (Specified Services) specified in paragraphs 600.2.1 or 600.2.2 of the AML Guidelines (**Note**) during the years 2021 and 2022? \*

- Yes
- No

*Note:*

*Services specified in para 600.2.1 include:*

- (a) buying and selling of real estate;*
- (b) managing of client money, securities or other assets;*
- (c) management of bank, savings or securities accounts;*
- (d) organisation of contributions for the creation, operation or management of companies;*
- (e) creation, operation or management of legal persons or arrangements;*
- (f) buying and selling of business entities.*

*Services specified in para 600.2.2 include:*

- (a) forming corporations or other legal persons;*
- (b) acting as, or arranging for another person to act as, a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons;*
- (c) providing a registered office, business address or accommodation, correspondence or administrative address for a company, a partnership or any other legal person or arrangement;*
- (d) acting as, or arranging for another person to act as, a trustee of an express trust or similar legal arrangement; or*
- (e) acting, or arranging for another person to act, as a nominee shareholder for a person other than a corporation whose securities are listed on a recognised stock market.*

## 指明服務

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執業單位須確保妥當識別《專業會計師打擊洗錢及恐怖分子資金籌集指引》中指定的服務，並在提供服務時採用相關程序和監控措施。

本問題引用的段落見香港會計師公會所刊發於2018年3月1日生效的《專業會計師打擊洗錢及恐怖分子資金籌集指引》（「**打擊洗錢指引**」）。

22. 閣下的執業單位於2021年及2022年是否以業務形式，擬備或進行打擊洗錢指引（附註）第600.2.1或600.2.2段指明的服務（「指明服務」）？ \*

- 是
- 否

附註：

第 600.2.1段指明的服務包括：

- (a) 購買或出售地產；
- (b) 管理客戶的款項、證券或其他資產；
- (c) 管理銀行戶口、儲蓄戶口或證券戶口；
- (d) 為成立、營運或管理法團而組織資金；
- (e) 成立、營運或管理法人或法律安排；
- (f) 購買或出售業務實體。

第 600.2.2段指明的服務包括：

- (a) 成立法團或其他法人；
- (b) 擔任或安排另一人擔任團的董事或秘書、合夥的合夥人、或就其他法人而言，一個相類似的位置或職位；
- (c) 為法團、合夥或任何其他法人或法律安排，提供註冊辦事處、營業地址、通訊或行政地址；
- (d) 擔任或安排另一人擔任明示信託或相類似法律安排的受託人；或
- (e) 擔任或安排另一人擔任某人的代名股東，但如該人為法團並且其證券是在認可證券市場上市者，則不包括該人。

## **Specified Services (Continued)**

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23. Please provide the information on the number of clients for which your practice unit, by way of business, prepared for or carried out Specified Services (Specified Service Clients) as well as the Specified Services fees recognized by your practice unit during the years 2021 and 2022. \*

	1 January to 31 December 2021	1 January to 31 December 2022
Number of Specified Service Clients	<input type="text"/>	<input type="text"/>
Total Specified Service fees (HK\$'000 or equivalent)	<input type="text"/>	<input type="text"/>

#### 指明服務(續)

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24. 請提供閣下的執業單位於2021年及2022年以業務形式，為客戶（指明服務客戶）擬備或進行指明服務的客戶數量和服務費。 \*

	2021年1月1日至12月31 日	2022年1月1日至12月31 日
指明服務客戶數量	<input type="text"/>	<input type="text"/>
指明服務費總額 (千港元或等值)	<input type="text"/>	<input type="text"/>

#### Specified Services (Continued)

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Practice units should properly identify the risks associated with the provision of Specified Services. Client risk assessment should be performed in accordance with paragraphs 610.2.1 and 610.2.4 of the AML Guidelines.

*The paragraphs quoted in this question are referred to Guidelines on AML/CTF for Professional Accountants (AML Guidelines) which was effective on 1 March 2018 published by the Hong Kong Institute of Certified Public Accountants (HKICPA).*

25. Did your practice unit, by way of business, prepared for or carried out **for a client** any of the following Specified Services during the years 2021 and 2022? If yes, please indicate below.

	1 January to 31 December 2021	1 January to 31 December 2022
Buying and selling of real estates or business entities (paragraphs 600.2.1(a) or (f) of the AML Guidelines)	<input type="checkbox"/>	<input type="checkbox"/>
Managing of client money, securities, other assets, bank, savings or securities accounts (paragraphs 600.2.1 (b) or (c) of the AML Guidelines)	<input type="checkbox"/>	<input type="checkbox"/>
Organisation of contributions for the creation, operation or management of companies, legal persons or arrangements (paragraphs 600.2.1 (d) or (e) of the AML Guidelines)	<input type="checkbox"/>	<input type="checkbox"/>
Company services (paragraphs 600.2.2 (a), (b), (c) or (e) of AML Guidelines), including <ul style="list-style-type: none"> <li>- forming corporations or other legal persons;</li> <li>- acting as, or arranging for another person to act as, a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons;</li> <li>- providing a registered office, business address or accommodation, correspondence or administrative address for a company, a partnership or any other legal person or arrangement; or</li> <li>- acting, or arranging for another person to act, as a nominee shareholder for a person other than a corporation whose securities are listed on a</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>

recognized stock market.

Trust services (paragraph 600.2.2 (d) of the AML Guidelines), including acting as, or arranging for another person to act as, a trustee of an express trust or similar legal arrangement

Specified Services other than:

Specified Services other than:

Specified Services other than:

Specified Services other than:

Specified Services other than:

## 指明服務(續)

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執業單位應妥當識別與提供指明服務相關的風險。客戶風險評估應按照打擊洗錢指引第610.2.1及610.2.4段進行。

本問題引用的段落見香港會計師公會所刊發於2018年3月1日生效的《專業會計師打擊洗錢及恐怖分子資金籌集指引》（「**打擊洗錢指引**」）。





## **AML (Client risk)**

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*The paragraphs quoted in this question are referred to Guidelines on AML/CTF for Professional Accountants (AML Guidelines) which was effective on 1 March 2018 published by the Hong Kong Institute of Certified Public Accountants (HKICPA).*

27. Please provide the information on the number of Specified Service Clients that met the following descriptions during the years 2021 and 2022.

	1 January to 31 December 2021	1 January to 31 December 2022
Specified Service Clients not physically present for identification purposes (paragraph 620.12.2 of the AML Guidelines)	<input type="text"/>	<input type="text"/>
Specified Service Clients whose owner or management was a politically exposed person (paragraphs 620.12.2 to 620.12.18 of the AML Guidelines)	<input type="text"/>	<input type="text"/>
Specified Service Clients with capital in the form of bearer shares (paragraph 620.12.21 of the AML Guidelines)	<input type="text"/>	<input type="text"/>
<input type="text" value="Other high risk Money Laur"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="Other high risk Money Laur"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="Other high risk Money Laur"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="Other high risk Money Laur"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="Other high risk Money Laur"/>	<input type="text"/>	<input type="text"/>

本問題引用的段落見香港會計師公會所刊發於2018年3月1日生效的《專業會計師打擊洗錢及恐怖分子資金籌集指引》（「打擊洗錢指引」）。

28. 請提供於2021年及2022年符合下列描述的指明服務客戶的數量。

	2021年1月1日至12月31日	2022年1月1日至12月31日
指明服務客戶不曾為身分識別的 目的而現身（打擊洗錢指引第 620.12.2段）	<input type="text"/>	<input type="text"/>
指明服務客戶的擁有人或管理層 屬政治人物（打擊洗錢指引第 620.12.2至620.12.18段）	<input type="text"/>	<input type="text"/>
有持票人股份形式資本的指明服 務客戶（打擊洗錢指引第 620.12.21段）	<input type="text"/>	<input type="text"/>
其他高風險洗錢/恐怖分子資	<input type="text"/>	<input type="text"/>
其他高風險洗錢/恐怖分子資	<input type="text"/>	<input type="text"/>
其他高風險洗錢/恐怖分子資	<input type="text"/>	<input type="text"/>
其他高風險洗錢/恐怖分子資	<input type="text"/>	<input type="text"/>
其他高風險洗錢/恐怖分子資	<input type="text"/>	<input type="text"/>

**AML (Geographical risk)**

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29. Were your Specified Service Clients' operations, transactions or businesses connected with jurisdictions or regimes identified by the following bodies when the Specified Services were provided during the years 2021 and 2022? If yes, please indicate below.

	1 January to 31 December 2021	1 January to 31 December 2022
High risk and other monitored jurisdictions identified by the Financial Action Task Force ( <b>FATF</b> )	<input type="checkbox"/>	<input type="checkbox"/>
Regimes subject to sanctions, embargoes or similar measures imposed by the Security Council of the United Nations (the <b>Security Council</b> )	<input type="checkbox"/>	<input type="checkbox"/>

*Notes:*

*1. Please refer to the website of FATF (<https://www.fatf-gafi.org/en/topics/high-risk-and-other-monitored-jurisdictions.html>) for the high risk and other monitored jurisdictions.*

*2. Please refer to the website of the Security Council (<https://www.un.org/securitycouncil/sanctions/information>) for sanctions regimes established by the Security Council.*

打擊洗錢(地域風險)

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30. 閣下的執業單位於2021年及2022年提供指明服務時，指明服務客戶的運營、交易或業務是否與以下機構指明的司法管轄區或政權有關連？如果是，請在下方標示。

	2021年1月1日至12月31日	2022年1月1日至12月31日
財務行動特別組織指明的高風險及其他受監控司法管轄區	<input type="checkbox"/>	<input type="checkbox"/>
受聯合國安全理事會（「安理會」）制裁、禁運或類似措施約束的政權	<input type="checkbox"/>	<input type="checkbox"/>

附註：

1. 有關高風險及其他受監控司法管轄區，請參閱財務行動特別組織網站(<https://www.fatf-gafi.org/en/topics/high-risk-and-other-monitored-jurisdictions.html>)。

2. 有關安理會認定的受制裁政權，請參閱安理會網站(<https://www.un.org/securitycouncil/zh/sanctions/information>)。

### AML (Delivery channel risk)

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*The paragraphs quoted in this question are referred to Guidelines on AML/CTF for Professional Accountants (AML Guidelines) which was effective on 1 March 2018 published by the Hong Kong Institute of Certified Public Accountants (HKICPA).*

31. Please provide information on whether your practice unit performed its own Customer Due Diligence (**CDD**) or relied on the CDD performed by intermediaries during the years 2021 and 2022? If yes, please indicate below.

	1 January to 31 December 2021	1 January to 31 December 2022
By your practice unit	<input type="checkbox"/>	<input type="checkbox"/>
Relied on network firms	<input type="checkbox"/>	<input type="checkbox"/>
Relied on domestic intermediaries acceptable under paragraph 620.13.7 of the AML Guidelines	<input type="checkbox"/>	<input type="checkbox"/>
Relied on overseas intermediaries acceptable under paragraph 620.13.8 of the AML Guidelines	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Other intermediaries, please specify here."/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Other intermediaries, please specify here."/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Other intermediaries, please specify here."/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Other intermediaries, please specify here."/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Other intermediaries, please specify here."/>	<input type="checkbox"/>	<input type="checkbox"/>

32. Did your practice unit accepted a non-face-to-face approach (i.e., no physical meetings) to take clients' instructions from and deliver services to Specified Service Clients during the years 2021 and 2022?

- Yes
- No

本問題引用的段落見香港會計師公會所刊發於2018年3月1日生效的《專業會計師打擊洗錢及恐怖分子資金籌集指引》（「打擊洗錢指引」）。

33. 閣下的執業單位於2021年及2022年是否自行或依賴中介機構進行客戶盡職審查？如果是，請在下方標示。

	2021年1月1日至12月31日	2022年1月1日至12月31日
閣下的執業單位自行進行	<input type="checkbox"/>	<input type="checkbox"/>
依賴事務所網絡成員機構	<input type="checkbox"/>	<input type="checkbox"/>
依賴打擊洗錢指引第620.13.7段容許的本地中介機構	<input type="checkbox"/>	<input type="checkbox"/>
依賴打擊洗錢指引第620.13.8段容許的境外中介機構	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="其他中介機構，請註明在此。"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="其他中介機構，請註明在此。"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="其他中介機構，請註明在此。"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="其他中介機構，請註明在此。"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="其他中介機構，請註明在此。"/>	<input type="checkbox"/>	<input type="checkbox"/>

34. 閣下的執業單位於於2021年及2022年，是否接受以非面對面的方式（即無實體會議）收取客戶的指示並向指明服務客戶提供服務？

\*

- 是
- 否



## Customer Due Diligence

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*It is important for practice units to apply the appropriate type of CDD to clients associated with different ML/TF risk in accordance with paragraph 620.2.2 of the AML Guidelines.*

35. Please provide the information on the number of Specified Service Clients in which your practice unit performed the following types of Customer Due Diligence (CDD) during the years 2021 and 2022. \*

	1 January to 31 December 2021	1 January to 31 December 2022
Simplified CDD	<input type="text"/>	<input type="text"/>
Standard CDD	<input type="text"/>	<input type="text"/>
Enhanced CDD	<input type="text"/>	<input type="text"/>

## 客戶盡職審查

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執業單位須根據打擊洗錢指引第620.2.2段，按客戶的洗錢／恐怖分子資金籌集風險採用適當類型的客戶盡職調查。

36. 請提供閣下的執業單位於2021年及2022年對指明服務客戶進行以下類型客戶盡職審查的數量。 \*

	2021年1月1日至12月31日	2022年1月1日至12月31日
簡化客戶盡職審查	<input type="text"/>	<input type="text"/>
標準客戶盡職審查	<input type="text"/>	<input type="text"/>
強化客戶盡職審查	<input type="text"/>	<input type="text"/>

### Customer Due Diligence (Continued)

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*It is important for practice units to perform sanction checks on its clients and beneficial owners before establishing or continue the client relationships, and on an ongoing basis, in accordance with Section 650.2.4 of the AML Guidelines.*

37. Did your practice unit perform name check of new clients against the latest United Nations sanctions lists (note) before establishing client relationships during the years 2021 and 2022? \*

- No
- Yes, covered all new clients
- Yes, only covered certain types of new clients, please specify:

*Note: Please refer to the website of United Nations Security Council (<https://www.un.org/securitycouncil/content/un-sc-consolidated-list>) for the United Nations consolidated sanctions list.*

## 客戶盡職審查 (續)

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執業單位須根據打擊洗錢指引第 650.2.4 條，在建立客戶關係之前和以後持續地檢查客戶及實益擁有人是否受制裁。

38. 閣下的執業單位於 2021 年及 2022 年，在建立客戶關係之前，是否根據最新的聯合國制裁名單（附註）對新客戶進行名稱核查？ \*

- 否
- 是，涵蓋所有新客戶
- 是，僅涵蓋某些類型的新客戶，請註明：

附註：有關聯合國綜合制裁名單，請參閱聯合國安理會網站 (<https://www.un.org/securitycouncil/zh/content/un-sc-consolidated-list>)。

## Customer Due Diligence (Continued)

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39. Which of the following best described the frequency of your practice unit's ongoing screening of its complete client base against current terrorist and sanction designations during the years 2021 and 2022? \*

- Simultaneous with an update of United Nations sanctions lists or daily
- Weekly or monthly
- Longer than monthly but less than yearly
- Yearly or longer
- No ongoing screening

#### 客戶盡職審查 (續)

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40. 於2021年及2022年，以下哪一項最能描述閣下的執業單位根據當前的恐怖分子及受制裁實體持續篩查整個客戶群的頻率？ \*

- 與聯合國制裁名單同步更新或每日更新
- 每週或每月
- 少於每月一次但多於每年一次
- 每年或更長時間
- 無持續篩查

#### Declaration

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*Please note that the Accounting and Financial Reporting Council (AFRC) takes the accuracy and truthfulness of the information provided by practice units seriously. If your practice unit is found to have provided false or misleading information to the AFRC, the AFRC may take robust actions against you and your practice unit.*

\*

- I declare on behalf of my practice unit that all the information provided in this Questionnaire is correct, complete and true.

## 聲明

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請注意，會財局非常重視執業單位所提供資料的準確性及真實性。如閣下的執業單位被發現向會財局提供虛假或誤導性資料，會財局可能會對閣下及閣下的執業單位採取有力的行動。

\*

- 本人代表執業單位聲明，於此問卷所提供的所有資料均屬正確、完整及真實。

## Additional Supplement 額外補充

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Below is a text box for you to supplement your answers to each question of the Inspection Questionnaire, if necessary. Please note that supplementary answers are not mandatory. This facility is available in case you wish to provide additional information about your specific circumstances.

如閣下需要補充額外資料, 請於以下文字框提供。請注意, 補充額外資料並非強制要求。此功能只適用於特定情況下供閣下提供額外信息。

### Submission page 提交頁

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Thank you for taking our survey. Your response is very important to us.

感謝您完成我們的問卷。您的回應對我們非常重要。

Kindly note that **upon clicking the "Submit" button**, you can still retain a record of your responses by clicking "**Download PDF Version**" at the end of the page. However, please be aware that once you navigate away from this page, you will **no longer be** able to access the system.

請注意, **點擊"提交"按鈕後**, 您仍然可以通過"**Download PDF Version**"來保存您的答案, 但離開此頁面後您將**無法**再次訪問系統。