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traditional industries in nine cities in the Pearl River Delta

Enhancing the Livability of the Guangdong-Hong Kong-Macao Area with Cross-Boundary Welfare

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2018-2020 會員月報 編輯委員會成員名單

常務會董 委員:吳國安 副會長 常務會董 常務會董 常務會董

隨著世界科技產業的迅速發展,新技術、新 業態、新商業模式不斷湧現,區域競爭格局加快重 塑。為推動工業優勢傳統產業加快轉型升級,加強其 發展基礎,提升產業競爭力,廣東省經濟和信息化 委員會發佈了《廣東省工業優勢傳統產業轉型升級 "十三五"規劃 (2016~2020年)》,對優勢傳統産業 的發展導向和區域佈局提出具體安排。

産業發展導向結合了各産業國際國內發展趨勢,論 述了包括紡織服裝、食品飲料、建築材料、家用電器、 家具製造、金屬製品、輕工造紙、中成藥製造等8個優 勢傳統産業發展所須的産業技術、重點産品、重大關鍵 設備、重點配套設備與産品等發展重點,指明了十三五 時期優勢傳統産業發展的具體技術方向。

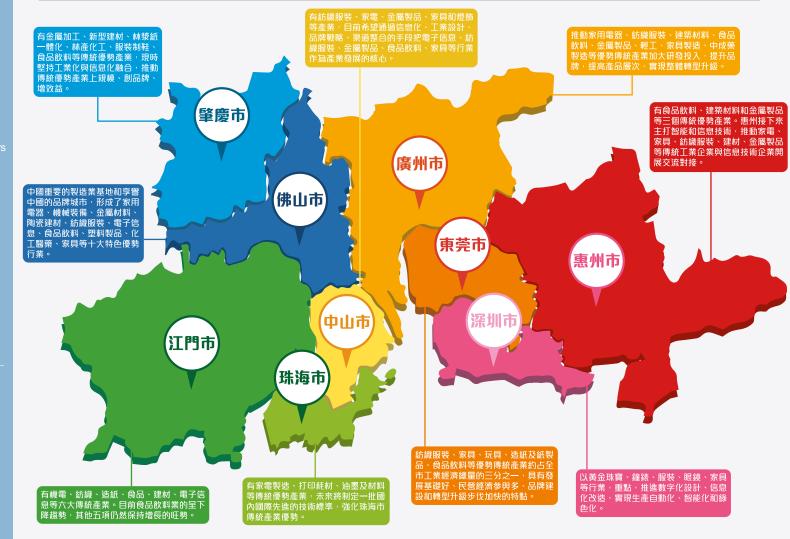
而區域佈局導向則著重在現有傳統産業佈局的基 礎上,提出構建"一核三群"的産業格局,即以廣州、 佛山、中山、東莞、江門爲重點,打造優勢傳統産業核 心區,著力推動產業高端化發展;以汕頭、揭陽、潮州 等地區的産業園區和專業鎮爲基礎打造以食品、陶瓷、 紡織爲重點的東部産業群;以清遠、韶關、梅州、河源 等地區的産業園區和專業鎮爲基礎打造以建材、金屬加 工、中醫藥等爲重點北部産業群; 及以陽江、茂名、雲 浮、湛江等地區的産業園區和專業鎮爲基礎打造以金屬 製品、石油化工、建材、家具、紡織、水海産品爲重點 的西部産業群,形成"特色發展、錯位發展、融合發展" 的優勢傳統工業空間佈局架構。

As the world's technology industry rapidly develops, new technologies, new industry formats, and new business models have been emerging. The regional competition pattern is being reshaped in a faster pace. In order to accelerate the transformation

and upgrading of traditional competitive manufacturing industries, to strengthen the foundation of development of these industries and to enhance their competitiveness, the Economic and Information Technology Commission of Guangdong Province released the "13th Five-Year Plan (2016-2020)" proposing policies on the development and the regional layout of the competitive traditional manufacturing industries.

The direction of industrial development combines the development trends of various industries at international and domestic level. The required manufacturing technologies, key products, major key equipment and key auxiliary equipment and products of the eight competitive traditional industries: textiles and garments, food and beverages, construction materials, household appliances, furniture manufacturing, metal products, papermaking, and manufacturing of Chinese patent medicines have been discussed. It pointed out the specific technical direction for the development of competitive traditional industries during the 13th Five-Year Plan period.

The direction of regional layout focuses the layout of existing traditional industries. Guangzhou, Foshan, Zhongshan, Dongguan and Jiangmen are the major points of the core zone which is formed by the competitive traditional industries of these are in order to promote high-end development. Food, ceramics and textiles is the focus of the industrial cluster of the Eastern part which is composed of the industrial parks and professional towns in Shantou, Jieyang, Chaozhou and other regions. Construction materials, metal processing and manufacturing of Chinese patent medicines is the focus of the industrial cluster of the Northern part which is composed of the industrial parks and professional towns in Qingyuan, Shaoguan, Meizhou, Heyuan and other regions. Metal products, petrochemical, construction materials, furniture, textiles and marine and aquatic products is the focus of the industrial cluster of the Western part which is composed of the industrial parks and professional towns in Yangjiang, Maoming, Yunfu, Zhanjiang and other regions. This structure forms a competitive industrial spatial layout with "development with distinguishing features, dislocation development, and integration development".





香港在未來一年將開通三個重大的跨境 基建,即港珠澳大橋、廣深港高鐵香港段和 蓮塘/香園圍新陸路口岸,這將有助於粵港 澳大灣區將形成「一小時生活圈」,相信會 吸引越來越多的港人或者是在香港的外籍人 士,選擇到大灣區創業、就業、上學、經商、 旅行、休閒、養老,甚至定居。

誠然如此,要真正奠定粤港澳大灣區 「一小時生活圈」的格局,可以說「萬事俱 備,只欠東風」。這個「東風」,主要指的 是政策的「東風」,包括創新思維和相關配 套措施。

過去商界一直面對俗稱「錢不過界」的 問題,即是說很多政府資助項目只限於本港 業務,一旦跨出本港就無法享用。相比之下, 社會福利署於今年4月1日起,將本來適用 於長者返回廣東省養老的「廣東計劃」,再 推廣至福建,說明特區政府在福利領域逐步 打開「錢不過界」的缺口,實現跨境運作。

根據政府數字,現時約有50萬港人長 居廣東,但對這些長者而言,醫療服務一直 是一個頭痛的問題,尤其是對行動不便的長 者,往返香港就醫的成本太高,只能被迫減 少就醫或選擇自費在內地治療。有見及此, 本港的醫療券計劃在推行6年後,於2015 年率先在港大深圳醫院試點,便利深圳居住 的港人長者直接在當地就醫,這是醫療券首 次「跨出香港」。醫療券在深圳試點流通的 行先試,造福這群跨境長者。

港澳融入國家發展大局是大勢所趨,粵 港澳大灣區最近一年也成為香港政商界描繪 未來發展前景的關鍵詞。面對內地逐漸在生 活層面向港人提供「國民待遇」,特區政府 作為大灣區融合的主要促成者和推動者,亦 應該對在內地生活港人的福利待遇「拆牆鬆 綁」,讓更多福利可以跨境,例如建設跨境 廉租屋、推出跨境交通特惠津貼,以及考慮 直接在大灣區內開辦醫院、學校、養老中心 等項目,推動大灣區成為港人優質的「一小 時生活圈」,宜居宜業。

There will be three major cross-boundary infrastructural projects opening in the upcoming year, namely the Hong Kong-Zhuhai-Macau Bridge, the Hong Kong section of the Guangzhou-Shenzhen-Hong Kong Express Rail Link and the Liantang / Heung Yuen Wai Boundary New Control Point. These projects will help the Guangdong, Hong Kong and Macau Bay Area to establish a "one hour living sphere", which will attract more and more Hong Kong people and foreigners in Hong Kong to choose the Greater Bay Area for entrepreneurship, employment, study, business, travel, leisure, retirement, and even settlement.

For implementation of the concept of "onehour living sphere" within the Greater Bay Area, everything is ready except one, that is innovative and comprehensive government policy with supportive measures.

The business communities have been facing the problem of "money within the boundary" in the past, meaning that government-funding is limited to Hong Kong operations and cannot be enjoyed once they are out of Hong Kong. Recently, the Social Welfare Department launched the "Guangdong Plan" for the elderly people who retired and live in the Guangdong Province and extended this plan to Fujian Province starting April 1 this year. This implies that the Hong Kong Government has gradually relaxed the "money within boundary" policy to achieve cross-boundary co-operations.

Government statistic shows that approximately 500,000 Hong Kong people are currently living in cost of traveling to and from Hong Kong for medical care is too high and they are forced to either reduce medical treatment or choose to receive treatment in Mainland. In view of this, after six years' implementation of the Hong Kong's health care voucher scheme,

A pilot scheme for these vouchers to be used at the HKU-Shenzhen Hospital ("Shenzhen Hospital") was launched in 2015. These seems to make those Hong Kong elderly people living in Shenzhen more convenient to receive medical treatment directly at local hospitals, which is the first time that health care voucher can be used "beyond Hong Kong".

The Guangdong, Hong Kong, and Macao Bay Area is of utmost importance to the national strategic development. The feasible model of the health care vouchers in Shenzhen is a good example for similar arrangement in the Bay Area which benefits the cross-boundary living elderly people.

The integration of Hong Kong and Macao into the overall national development has become the major trend of the era. The Guangdong, Hong Kong and Macau Bay Area has also become the magic word for Hong Kong's political and business communities used to describe the future development. As the Mainland government has started to give "national treatment" to Hong Kong people in various aspects, the Hong Kong Government, which takes the role of a leading contributor and facilitator of the Bay Area integration, should remove barriers in order to enhance the welfare of Hong Kong people who are residing in

More welfare service can be given crossboundary, such as building cross-border low-cost rental housing, introducing cross-border transport allowances, as well as setting up hospitals, schools, retirement homes and other projects directly in the Bay Area to develop a good "one hour living sphere" for Hong Kong people.

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立法會『工業界「第二」』

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提起香港製造的調味品,定必想起家喻戶曉的「李錦記」。回溯歷史,李錦記是由創辦人李錦裳先生於 1888 年在廣東省珠海南水鎮發明蠔油後創立,後來公司輾轉遷往澳門再紮根香港。在四代人的努力下,李錦記現已發展成爲擁有 200 多款產品、遠銷100 多個國家和地區的跨國醬料集團。

李錦記可謂香港最老字號的本土名牌之一,由李錦裳先生至李惠中會董,歷經四代傳承。在李惠中會董接掌李錦記醬料集團主席一職後,他秉承繼往開來的精神,一方面堅守集團「務實」、「誠信」、「永遠創業精神」、「思利及人」、「造福社會」及「共享成果」的核心價值;另一方面強調與時並達,從產品研發、市場推廣以至管理營運等方面不斷注入新元素,確保產品能迎合市場需求,繼續受到消費者的青睞。

當然,令品牌長青興盛的成功要訣, 最重要還是產品的質素和背後優良的企業 文化。李惠中會董堅持以品質為先,嚴守 「100-1=0」的質量管理理念,不容許任何 錯誤出現。此外,李惠中會董亦把「思利及 人」的核心價值普及到公司內的每一位員 工,集團每年均投入大量資源用於員工培訓 以深化企業文化,並且鼓勵創新與團隊精 神,帶領公司上下向前邁進。 除了致力維持品牌在市場上的領導地位外,李惠中會董亦不忘企業的使命,就是「發揚中華優秀飲食文化」。為此,李錦記積極推廣中華飲食文化,自2011年起,創辦「李錦記希望廚師」項目,目的是培養貧困地區有志青年學習一技之長,資助他們入讀國國有志青年學習一技之長,資助他們入讀國家級的重點職業高中,接受專業的中式烹飪訓練。八年來,此項目已資助了逾540名來自全中國18個省份的有志青年學廚圓夢。於2012年起,李錦記亦與孔子學院總部及國家漢辦合作,支持遍佈全球的孔子學院志願者在世界各地推廣中華飲食文化。

適逢今年是李錦記成 立 130 周年的重大日子, 李惠中會董興奮地表示, 集團將繼續發揮「永遠創 業精神」,積極開拓新市 場領域。於今年3月,集 團更於廣州南站商務區的 萬科世博匯舉行了李錦記 醬料集團華南銷售總部奠 基儀式,大樓將於 2020 年 底建成,以行動支持粤港 澳大灣區的發展。此外, 李錦記將於今年6月展開 全球食譜招募比賽,透過 徵集食譜了解世界各地的 消費者使用李錦記醬料的

心得。集團又會於今年9月舉辦第三屆「李錦記青年廚師中餐國際大賽」,建立讓青年廚師擴闊視野及交流的平台,以提升中餐業的專業水平。

最後,談及業界展望,李惠中會董期 望業界要共同努力,嚴守食品安全,並為消 費者推出更多元化醬料產品,以迎合不同口 味、飲食喜好及文化,讓香港的調味品進一 步走向世界。



李錦記130周年創業紀念日晚會 LEE KUM KEE 130™ FOUNDER'S DAY GALA DINNER



When it comes to seasonings made in Hong Kong, one will surely think up a household name - Lee Kum Kee. Lee Kum Kee was established by Mr. Lee Kum-sheung in 1888 after he had invented oyster sauce in Nanshui, Zhuhai of Guangdong Province, China. Later, the Company was relocated to Macau and took root in Hong Kong eventually. Through the efforts of four generations, Lee Kum Kee has grown into a multinational enterprise that offers over 200 choices of sauces and condiments selling well to over 100 countries and regions.

Lee Kum Kee is one of the most renowned local brands with the longest history in Hong Kong. It has been operated through the inheritance of four generations from Mr. Lee Kum-sheung to Mr. Charlie Lee Wai-chung ("Mr. Charlie Lee"). After taking the helm as Lee Kum Kee Sauce Group Chairman, he has succeeded the tradition of the Company while pursuing breakthroughs. On the one hand, Mr. Charlie Lee adheres to Lee Kum Kee's core values of "Pragmatism", "Integrity", "Constant Entrepreneurship", "Si Li Ji Ren" (Considering Others' Interests), "Benefitting the Community" and "Sharing the Fruits of Success". On the other hand, he emphasises the importance of advancing with the times, never ceasing to integrate new elements into product development, marketing and operation management to ensure the products meet the latest market demand and gain continued support from

Premium product quality and sound corporate culture are undeniably the prime reasons for the brand's continuous success. Mr. Charlie Lee puts quality as the utmost importance, as evidenced by his firm adherence to the "100-1=0" quality management philosophy with zero defect. Meanwhile, he shares the core value of "Considering Others' Interests" with all employees. The Group invests great sum in corporate culture training for employees, and encourages innovation and team spirit for the Group to make strides in all directions.

While striving to maintain the brand's leading position in the market, Mr. Charlie Lee does his

utmost for fulfiling the Company's mission of "Promoting Chinese Cuisines Worldwide". To this end, the Lee Kum Kee "Hope as Chef" programme has been launched since 2011 to nurture aspiring young people to become chefs through subsidising them to receive professional culinary training in national key vocational high schools. During the past eight years, over 540 youths from 18 provinces across China have realised their dream as chefs. Starting from 2012, Lee Kum Kee has collaborated with Confucius Institute's Headquarters (Hanban) to lend its support to the volunteers of the Institute overseas across the world to "Promote Chinese Cuisines Worldwide".

2018 marks a new era for Lee Kum Kee as the Group gears up for celebrating its 130th anniversary. Mr. Charlie Lee said in exhilaration that the Group would continue to pursue "Constant Entrepreneurship" by setting foot in new markets. In March, the Groundbreaking Ceremony of South China Sales Headquarters of Lee Kum Kee Sauce Group was held at Vanke World Meets of

Guangzhou South Railway Station commercial hub as the Group supports the Guangdong-Hong Kong-Macao Bay Area Development. The building is set to be completed in 2020. In addition, the Worldwide Recipes Campaign will be launched in June as a way of understanding consumers' experience in using Lee Kum Kee sauces around the globe. The third edition of the "Lee Kum Kee International Young Chef Chinese Culinary Challenge" will be staged in September, which serves as a platform for raising the standards of professional Chinese cuisines and fostering exchange among young chefs.

Speaking about the future, Mr. Charlie Lee hopes that the industry practitioners could join hands in maintaining stringent food safety and rolling out a diverse array of products that cater for different tastes, preferences and cultures so that Hong Kong's sauces and condiments can extend their reach globally.



行業委員會名單:

食品製造業委員會 成衣及相關製品業委員會 電腦、電子及光學製品業委員會 忘國、電子 紡織印染業委員會 橡膠及塑膠產品製造業委員會 中草藥及中成藥製造業委員會 家用電器業委員會 藥物業委員會 鐘錶業委員會 建築物料製造業委員會 玩具及電子遊戲業委員會 毛皮製品業委員會 文儀體育用品業委員會 化妝品及美容業委員會 其他製造業委員會 珠寶及玉石業委員會 金屬製品製造及電鍍加工業委員會 石油及化學製品業委員會 汽車、船隻及載具製造業委員會 資訊科技及電貿業委員會 專業服務業委員會 其他服務業委員會 餐飲服務業委員會 零售及批發業委員會 金融及保險業委員會 生物科技業委員會 寵物及動物用品零售業委員會

會員刊登 《企業雄才》廣告 可享 7 折優惠

《企業雄才》5-6月號將專題 探討全國兩會重點內容,亦會專訪廠商會第二副會長徐晉暉、回顧「2018香港工展會」澳門」,以及就企業協議僱員薪酬或違競爭法、香港勞工薪酬趨勢和中國增值稅改革等專題作出剖析。

《企業雄才》將發送到各大工商 機構、企業、中港政府部門、媒體以及學術機構。誠邀各會員踴躍訂閱及刊登廣告。

網上版本:

http://www.cma.org.hk/hke 廣告查詢:2542 8675(麥小姐)

廠商會接待來訪機構及活動



2018 內蒙古·香港經貿合作活動周開幕式」 於4月18 日假香港會議展覽中心舉行·本會 吳宏斌會長(左)出席為主禮嘉賓之一·並與 內蒙古自治區張韶春副主席(右)等領導會面。 本會吳清煥副會長、黃震副會長等出席。



2018 內蒙古·香港經貿合作活動周交流午餐會

「2018 內蒙古‧香港經貿合作活動周交流午餐會」 於4月18日假香港君悅酒店舉行,本會吳清煥副會 長(左二)及黃震副會長(右一)出席,並與內蒙古 自治區張韶春副主席(右二)等領導會面。



廣西壯族自治區黃偉京副主席 (前排右五) 率領代表團· 13人,於4月17日蒞會訪問,本會吳宏斌會長(前排右四)、 史立德第一副會長(前排右三)、黃震副會長(前排右二)、 吳國安副會長(前排右一)、楊立門行政總裁(後排左二)等



由香港特別行政區政府及數碼港共同主辦,本會聯同香港中華總商會、香港電子業商會、香港總商會、香港工業總會、香港青年工業家協會共六家商會合辦的「2018 互聯網經濟峰會」於 2018 年 4 月 12 日假香港會議展覽中心舉行。本會吳宏斌會長(第二排右四)代表本會出席,並與主禮嘉賓香港特區政府林鄭月娥行政長官(前排中)合照留念。



湖北省商務廳投資促進處項維高處長 (左四)率領代表團一行 6 人,於 4 月 17 日蒞會訪問,由本會黃震副會長 (左五)主持接待。



安徽省商務廳口岸管理處徐滋躍處長 (左三)率領代表團一行 2 人,於 4 月 11 日蒞會訪問,由本會吳清煥副會長 (中)主持接待。



珠海市香洲區投資促進服務中心代表團訪會

珠海市香洲區投資促進服務中心朱芸副主任 (左四)率領代表團一行 4 人於 4 月 9 日蒞會訪問,由本會尹德輝常務會董 (右四)主持接待。





南非 Mr Mxolisi Miya(左二), Executive Manager in Corporate Services of Trade & Investment KwaZulu-Natal 於 4月3日流會訪問,由本會尹德 探問發命蓋(大二)之共特征 輝常務會董(右二)主持接待



· [俱末 目 2016 中 2016 中



本會吳宏斌會長於3月30日率領一行27人代表團前赴澳門出席「2018香港工展會·澳門」開幕式及午宴。代表團與香港特別行政區政府商務及經濟發展局邱騰華局長、澳門特別行政區政府旅遊局程衛東代局長、政府經濟局對外貿易管理廳陳詠達廳長、澳門貿易投資促進局會展發展及活動推廣廳李藻森高級經理等會面。是次廠商會代表團副團長為吳清煥副會長、黃家和副會長、黃震副會長、盧金榮副會長、吳國安副會長;團員尚包括楊立門行政總裁、多位常務會董、會董、行業委員會召集人、婦女委員會成員、 青年委員成員及秘書處職員等

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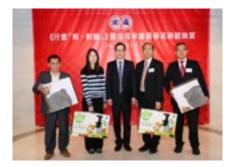
廠商會《行業「商·對論」》暨戊戌年會員春茗聯歡晚宴



















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- 香港產地來源證 / 產地來源加工證 / CEPA產地來源證: \$110 (原價\$130)
- 轉口來源證 / 不過境 / 轉載貨品證: \$210 (原價 \$250)
- 商業文件認證(商事證明服務): 出口商發票及其他商業文件: \$320(原價 \$380)
 - 9 類指定商業文件: \$240 (原價 280)

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在粤港商精讀 CMA Makers Quick Notes of GD Province

警惕觸犯虛開增值稅專用發票罪

Warning against false issuance of Special Value-Added Tax Invoice



【案情簡介】

2016 年 5 月東莞某制衣有限公司(以下簡稱「制衣公司」)的實際控制人、財務負責人 A 因公司進項發票不足,想購進約 200 萬元的增值稅專用發票,經朋友 B、C 介紹與山東某紡織有限公司(以下簡稱「紡織公司」)的法定代表人D 達成口頭協議,由紡織公司向制衣公司開具總額 200 萬元稅率爲 17% 的增值稅專用發票,D收取 5%的開票費用,B、C 各收取 1 萬元的中介費。

2016 年 5 月,制衣公司與紡織公司簽訂了 200 萬元的虛假購銷合同。5 月 20 日紡織公司法定代表人 D 收到制衣公司匯款 100 萬元,在留下賣發票收取的 5 萬元後,給付中間人 B、C 各收取 5000 元好處費,並將剩餘 94 萬元返還給制衣公司 A。5 月 24 日,紡織公司向制衣公司開具了總額爲 100 萬元的增值稅專用發票 9 張,2016 年 6 月,制衣公司和紡織公司以同樣方式開具了總額爲 100 萬元的增值稅專用發票 9 張。前述發票制衣公司均向東莞常平國稅局以 17% 進行了抵扣。

2017 年 2 月,上述事實被東莞稅務部門查實,並責令制衣公司在法定期限內補繳稅款、滯納金及繳納罰款,制衣公司因經營困難僅在法定期限內繳納了罰款、滯納金及少量稅款;2017年 4 月稅務部門將案件移交至公安部門立案偵查,2017年 4 月及 5 月間 A、B、C、D 相繼被抓獲。制衣公司的實際控制人、財務負責人 A 因還涉嫌其他犯罪行爲而被另案處理。

【法院判决】

2017 年 12 月,案件經山東省某法院開庭審理,法院認定 B、C、D 均犯虛開增值稅專用發票罪,分別被判處二年至三年的有期徒刑並處罰金,紡織公司亦被認定爲犯虛開增值稅專用發票罪並處罰金。

【律師解析】

虚開增值稅發票罪包括爲他人虛開、爲自己 虛開、讓他人爲自己虛開、介紹他人虛開。本案 中:

- 1) 紡織廠及其法定代表人 D 爲制衣廠虛開增值稅發票,屬爲他人虛開;
- 2) 制衣廠及其實際控制人 A 讓紡織廠爲自己 虛開增值稅發票,屬讓他人爲自己虛開;

3) B、C 介紹紡織廠爲制衣廠虛開增值稅發票,屬介紹他人虛開。根據中國內地《刑法》及其配套規定,量刑以涉及的稅款金額作爲刑期確定的依據,列表如下:

100			
檔次	虚開稅款數額	刑罰	追訴期
起刑點	5 萬	3年以下有期徒刑 或拘役	5年
數額較大	50 萬	3年以上十年以下 有期徒刑	15 年
數額巨大	250 萬	10 年以上有期徒 刑或無期徒刑	20年

另,對於單位犯本罪的依法判處罰金,並對 直接負責的主管人員及其他責任人員根據情節嚴 重程度判處拘役、有期徒刑、無期徒刑。自然人 犯本罪的,依法亦可判處罰金的財産刑。

(編者:廣東出右律師事務所 劉建榮 律師)

[Case briefing]

In May 2016, A the actual controller and financial officer of a garment manufacturing company limited in Dongguan ('garment manufacturer') intended to buy Special Value-Added Tax Invoice in amount around RMB2 million to solve the issue of inadequate input invoices. Through referral of friends B and C, an oral agreement was made with D the legal representative of a textile company limited in Shandong ('textile company'). Under the agreement, the textile company shall issue a Special Value-Added Tax Invoice in total amount of RMB 2 million at tax rate of 17% to the garment manufacturer, D shall be paid issuance fee at the rate of 5%; B and C shall each be paid intermediary fee of RMB 10,000.

In May 2016, the garment manufacturer signed a fake sales agreement in amount of RMB 2 million with the textile company. On 20 May, D the legal representative of the textile company received RMB 1 million from the garment manufacturer. He kept RMB 50,000 as reward for selling the invoice and the monetary benefits for intermediaries B and C in amount of RMB 5,000 (sic) each, and then return the remaining RMB940,000 to A of the garment manufacturer. On 24 May, the textile company issued 9 Special Value-Added Tax Invoices in total amount of RMB1 million to the garment manufacturer. In June 2016, 9 Special Value-Added Tax Invoices in total amount of RMB1 million were issued between the textile company and the garment manufacturer in the same manner. The said issuing garment manufacturer withheld tax at the rate of 17% with the Dongguan Changping Municipal Office, SAT.

In February 2017, the Dongguan tax authority substantiated the said incident through investigation and ordered the garment manufacturer to settle the payable tax, default payment and fine within the statutory timeframe. Due to difficult operation, the garment manufacturer only paid the fine, default payment and small portion of the payable tax within the statutory timeframe. In April 2017, the tax authority referred

the case to the public order authority for investigation. In April and May 2017, A, B, C and D were arrested one after another. A the actual controller and financial officer of the garment manufacturer was handled separately for other criminal acts.

[Court decision]

In December 2017, the case was heard in a Shandong court. The Court decided that B, C and D were convicted of issuing false Special Value-Added Tax Invoices, and shall be sentenced to imprisonments of 2 to 3 years respectively plus a fine. The textile company was also convicted of issuing false Special Value-Added Tax Invoices and shall pay a fine.

[Analysis by solicitor]

The crime of issuing false Special Value-Added Tax Invoices include false issuance for benefit of others or oneself, or have others pursue false issuance for benefit of oneself or referral of others for false issuance. In this case:

- false issuances of Special Value-Added Tax Invoices from the textile company and D its legal representative to the garment manufacturer constitute false issuances for benefit of others;
- the garment manufacturer's and its actual controller A's act of having the textile company issued false Special Value-Added Tax Invoices to them constitute having others pursue false issuance;
- 3) B's and C's referral of the textile company to the garment manufacturer for false issuances of Special Value-Added Tax Invoices constitutes referral of others for false issuance. According to the Criminal Law of the People's Republic of China and its supporting provisions, sentence shall be determined on the basis of the tax amount involved. Details are shown in table below:

Grade	Tax amount involved in false issuance	Penalty	Limitation period of prosecution
Minimum	50,000	Less than 3 years of imprisonment or detention	5 years
Relatively large amount	500,000	More than 3 years to less than 10 years of imprisonment	15 yearsa
Huge amount	2.5 million	More than 10 years of imprisonment or life imprisonment	20 years

Imprisonment according to severity of the case. Natural person who commits the crime is also liable to a fine as pecuniary penalty.

(Writer: Solicitor Liu Jianrong of Guangdong True You Law Firm)

備註:本文稿內容以中文版為準

Remark: The Chinese version of this article shall prevail



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溫馨提示

根據香港特別行政區政府《商品說明條例》

4201 原產地標籤的規定

目前並無法例規定在本港銷售的貨品必須貼上原產地標籤。

精明消費者購買電器前先查詢產地來源,並比較其他同類貨品,不同牌子的售價及產品功能,廣告內容可能誇張或誤導,若買入物非所值的貨品就會浪費金錢及後悔。



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廢電器電子產品生產者責任計劃(廢電器計劃)將於今年逐步全面實施,旨在促進循環再造及妥善處置本港產生的廢電器電子產品,包括「四電」(即冷氣機、雪櫃、洗衣機、電視機)及「一腦」(即電腦、打印機、掃描器及顯示器)共八類設備(統稱「受管制電器」)。

由今年8月1日起,受管制電器的供應商必須經環境保護署(環保署)登記,方可分發受管制電器。已登記供應商亦須履行其他法定責任,包括向環保署呈交申報及繳付循環再造徵費,以及在分發受管制電器時提供循環再造標籤。

同時,銷售商必須備有經環保署批註的除舊服務方案,方可銷售受管制電器。銷售受管制電器時,如消費者欲棄置屬相同類別的電器,銷售商便須應消費者要求,按已獲批註的方案安排免費除舊服務。銷售商亦有責任向購買受管制電器的消費者提供循環再造標籤,以及載有循環再造徵費訂明字句的收據。

另外,今年 12 月 31 日起,被棄置受管制電器處置管制、進出口管制及堆填區棄置禁令正式實施。屆時,任何人貯存、處理、再加工或循環再造被棄置受管制電器,均須取得廢物處置牌照;輸入及輸出被棄置受管制電器均須領有許可證。堆填區及其他指定

廢物處置設施(例如廢物轉運站)則不會再 接收和處置被棄置受管制電器。

受管制電器的供應商和銷售商可於今年 5月4日起向環保署提出相關申請。我們呼 籲所有有關供應商和銷售商及早作好準備。 環保署正盡力為他們提供協助,包括推出先 行計劃,舉辦簡介會,及設立查詢熱線等。

The Producer Responsibility Scheme (PRS) on waste electrical and electronic equipment (WEEE), also known as WPRS will be implemented in phases in 2018. It aims to promote recycling and proper disposal of WEEE generated in Hong Kong, which covers eight types of equipment including air-conditioners, refrigerators, washing machines, televisions, computers, printers, scanners and monitors (collectively referred to as "regulated electrical equipment" or REE).

From 1 August 2018, a supplier of REE must have been registered with the Environmental Protection Department (EPD) before distributing REE. Registered suppliers must also fulfil other statutory obligations, including the submission of returns to the EPD and payment of recycling levies, as well as providing recycling labels when distributing REE.

At the same time, a seller must have a removal service plan endorsed by the EPD for selling REE. When a seller sells REE and if requested by the consumer, the seller should arrange for the consumer a free removal service to dispose of the same class of equipment abandoned by the consumer in accordance with the endorsed plan.

The seller must also provide recycling labels to consumers purchasing REE, and a receipt containing the prescribed wording on the recycling levies.

Moreover, the disposal licensing control, import and export permit control and landfill disposal ban in respect of abandoned REE will commence on 31 December 2018. By then, any person who is engaged in the storage, treatment, reprocessing or recycling of abandoned REE must obtain a waste disposal licence; a permit will be required for the import and export of abandoned REE; and abandoned REE will no longer be accepted for disposal at the landfills and other designated waste disposal facilities (e.g. refuse transfer stations).

Suppliers and sellers of REE may submit to the EPD applications regarding the registration of suppliers and endorsement of removal service plans starting from 4 May 2018. We appeal to all suppliers and sellers of REE to gear up for the commencement of WPRS. The EPD endeavours to assist the trade by launching the trial scheme, conducting trade briefings and setting up an enquiry hotline.

查詢熱線:

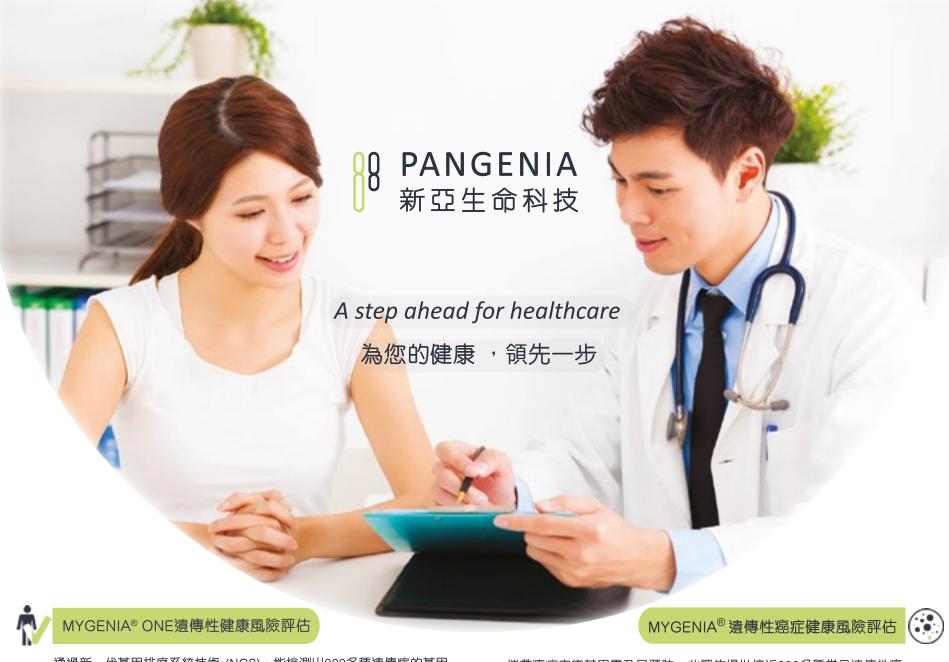
enquiry hotline:

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通過新一代基因排序系統技術 (NGS),能檢測出900多種遺傳病的基因 狀況,包括癌症相關、心臟相關、發育殘疾、智力殘疾、性別發展障 礙及早逝風險相關的疾病, 並讓您了解到患某種疾病的風險, 及早做 好預防措施。

攜帶癌症突變基因需及早預防,此評估提供接近200多種常見遺傳性癌 症基因檢測,在癌症未發生前及早發現突變基因能把握最佳治療時機 ,把風險減到最低。



MYGENIA® 遺傳性心臟疾病健康風險評估

此測試針對20多種心臟相關疾病,6種導致猝死的心臟病基因突變。心 臟病乃本港第二號「殺手」是我們不可忽視的疾病。香港平均每年有 近五千人因各種心臟病而喪命,該疾病亦愈趨年輕化,年輕患者更不 計其數,因此該疾病所帶來的負擔不容忽視。



個案分享:「基因檢測解除了我的健康疑慮 • 令我放心生育」

陳太太的母親在50歲時已被確診患上家族性阿茲海默氏症。阿茲海默氏 症雖一向被視為老人病,但早發性認知障礙症的發病年紀卻早在40至65 歲,因此極容易被忽略或誤診。常見的早發性認知障礙症為家族性腦退 化,由於受遺傳基因突變影響,患者發病後數年內,病情會急劇轉差, 例如3至4年內無法辨認親人,甚至因大腦及身體退化急速而增加死亡風

陳太太經常擔心自己亦繼承了病變基因。於是在2016年進行MYGENIA® ONE遺傳疾病風險評估。幸好,陳太進行的顯性遺傳病風險評估,顯示 自己並沒帶有遺傳性的病變基因,令她如釋重負,放心計劃將來,生兒 育女。

MYGENIA[®] 隱性遺傳病健康風險評估



隱性遺傳病健康風險評估提供400多種隱性遺傳病檢測,包括五大類嚴 重病徵:早逝風險、性別發展障礙、智力殘疾,發育殘疾,代謝 疾病,全面篩查由父母遺傳到子女的遺傳病隱性基因,讓父母提前做 好準備。

MYGENIA® 系列測試適用對象

- 任何年齡的健康人士
- 經常處於高輻射或高污染環境
- 不良生活方式 (吸煙、酗酒或不良飲食習慣、體重過高、缺乏運動)
- 擔心自身攜帶癌症基因
- 有任何疾病的家族史- 例如心臟病、癌症、遺傳病
- 曾經流產的孕婦
- 計畫懷孕的夫婦雙方









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新會員介紹 Introduction of New Members



皇者國際貿易有限公司 XPower International Trading Limited

代表:彭煒城先生(總裁) 產品:手機配件

Representative: Mr. Pang Wai Shing (President)

Product: Mobile Accessories



碧然德香港有限公司

Brita Hong Kong Limited

代表:麥振華先生(總營銷經理)

產品: 濾水產品 Representative:

Mr. Mak Chun Wah Ivan (General Commercial Manager)

Product: Filtration Products



Incredible Global Company Limited

代表:梁煒恒先生(業務總經理) 產品:國際品牌代理、品牌營銷、 品牌管理、開發銷售通路

Representative :

Mr. Leung Wai Hang (General Manager)



德國德益世(香港)國際保理有限公司 Tradewind (HK) International Factoring Limited

代表:唐俊偉先生 (銷售總監)

產品:國際保理

Representative: Mr. Clifton Tong (Head of Sales)

Product: Factoring



聯財有限公司 Wealthy Yield Limited

代表:丁嘉明女士(董事) 產品:普力通關節凝膠

Representative: Mdm. Ting Kah Ming (Director)

Product: Pernaton gel



永偉包裝印刷公司

Wing Wai Packaging & Printing Company

代表:林安妮小姐(董事)

產品:包裝物料

Representative: Ms. Lam Anne (Director)

Product : Packaging & printing

本會活動速遞 CMA Focus

5月份活動 May Event



電影欣賞之夜 **CMA Film Show** 查詢電話 Enquiry Hotline: 2851 1555



日期 Date : 10 / 5 / 2018 查詢電話 Enguiry Hotline : 2851 1555



查詢電話 Enquiry Hotline: 2851 1555



6 月份活動 June Event



會員會客室 **Members Reception Room** 查詢電話 Enquiry Hotline: 2851 1555



Business Matching Series



產品及服務交流:電子商貿篇 **Products and Services Sharing** Section: e-commerce

查詢電話 Enquiry Hotline: 2851 1555



廠商會體育隊招募及訓**練** (足球+單車) CMA Sports Team (Football + Cycling)

歡迎推薦工商友好加入廠商會大家庭

請掃描 QR Code 下載會員入會申請表







親臨元朗陳列室參觀









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360°鳥瞰式泊車輔助系統