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## A NOTE FROM CEO

The year of Dragon denotes a year with a robust energy and a rejuvenating change. But before mapping out our 2012 plan, we will look at our 2011



Mr. LL Koong  
孔令龙先生

With the help of my dearest colleagues, I had launched my maiden book "Be Taxwise, Be Rich!". The book explains various aspects of personal tax in Chinese and the second printing is out.

Next, we have our "Break Through" Tax Seminar, which was held in the conjunction with the auspicious day of 11.11.11. It has received overwhelming response from the participants.

I trust this 2012 will be another vibrant year. We had pledged "change" for betterment amongst our management team and staff. Besides that, we also plan to organise 2 seminars, one is "How to be GST Savvy" and another is "Upclose with Budget 2013".

If growing your business is one of your priorities this year, we pledge to help you and your business to attain your *Dragon* goal in our professional ways.

## Because of You, We Spread Our Wings to FLY

因为有您，  
我们展翅高飞



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Reanda International- Remarkable Expansion Achieved!

利安达国际- 开疆辟土



In 2011, Reanda International has accelerated its expansion in order to demonstrate a stronger presence across the continent. Vietnam member has joined us on 26 February 2011, followed by Australia and Cyprus which joined us in December 2011. The new allies have complemented our present strategic growth plan of extending networking activities across the Asia-Pacific.

在2011年，利安达国际为进一步走向世界做出了更多的努力，先是越南所于2011年2月26日正式加入，澳洲和塞浦路斯成员也在2011年12月相继加入了利安达国际这个大家庭。



Mauritius 毛里求斯



LLKoong has visited a famous professional Accounting Firm of Mauritius to introduce our Reanda International and Network. 孔令龙特别拜访了毛里求斯著名专业会计楼，并介绍了利安达国际组织及其发展方向。

In the year ahead, Reanda International will continue to pursue the strategy of extending our networking capabilities to more countries. We will take larger steps forward by inviting more new members from other countries to join us, such as Indonesia, Philippines, Mauritius, Taiwan and etc. We look forward to prospering in different countries and making Reanda International a global brand.

除了以上所述的，我们寄望来年，会有更多的新成员所的加入。利安达国际尤其在近期内积极招揽更多国家的会计所成员，包括印尼、菲律宾、毛里求斯及台湾等其他国家，以期让利安达国际的足迹能踏在不同国度的土地上，发芽茁壮，让利安达国际成为世界级品牌。

We Are Now Top 20 In The World 利安达国际位列世界第20

Besides, Reanda International's operational revenue has debuted at No. 20 in the world ranking of accounting networks 2011. The strength and coordinated efforts of all members have made Reanda International a difference and established a stronger network.

除此之外，另一项振奋人心的消息就是，利安达国际成功打进2011年度世界会计事务所网络排名榜，并位列第20。此次结果乃是对利安达国际的肯定及认同，亦为我们打了强心针！



Beijing, China 中国北京



The representatives from all members firm have gathered in Beijing, China for annual board meeting, which was held in December 2011. 各成员所代表于2011年12月的董事会议，齐聚中国北京。



Hong Kong 香港



Y.B. Dato' Ir Donald Lim Siang Chai, Deputy Minister of Finance Malaysia pays great attention to the rapid expansion and fast development of Reanda International. He led a delegation to Reanda Hong Kong in February 2011.

我国财政部副部长拿督林祥才看重利安达国际的快速扩大发展，并于2011年2月，率团拜访利安达香港。



New Services 最新服务

International Desk Professional Services 国际专业柜台

Getting Ready to FLY?

Doing Business Outside Malaysia.... 想飞出马来西亚到海外发展?

We are providing corporate services in registering and forming companies in China, Hong Kong, Japan, Singapore, Vietnam, Cambodia, Macau, Cyprus & Australia, etc. We provide reliable and excellent professional services, drawing on knowledge and experience accumulated over the years by our partners.



凯翔咨询集团提供最新服务-国际专业柜台，是您飞出国门到中国、香港、日本、新加坡、越南、柬埔寨、澳门、塞浦路斯及澳洲等地发展的专业咨询顾问伙伴！我们资深、深具口碑与具备专业知识的合伙人，将带领凯翔团队为您提供最值得信赖以及最卓越的专业服务。

11.11.11 **“Break Through” Tax Seminar- New Mindset For Being A Taxpayer**  
“突破” 税务框框 - 税务新思维座谈会，隆重登场！



On 11 November 2011, Reanda LLKG International and K-Konsult Taxation Sdn Bhd had jointly organised a Tax Seminar entitled “Break Through”, in Kuala Lumpur.

“Break Through” Tax seminar served as an excellent platform for dynamic entrepreneurs who wish to expand their business globally through knowledge sharing by our overseas counterpart, Mr. Franklin Lau and Mr. Ringo Chan on international tax planning.

And, our CEO, Mr. LLKoong and Tax Director, Mr. Patrick Teo also shared the important aspects of National Budget 2012, such as the impact of national budget and Goods & Services Tax (GST) to individuals and businesses.

利安达LLKG国际特许会计公司与凯翔税务咨询有限公司，特别于2011年11月11日，携手联办“突破”税务框框座谈会，并由公司首席执行官孔令龙先生、财务总监张震强先生、利安达国际伙伴刘兆玮先生以及陈江宏先生，联合主讲。

主讲的主要重点包括2012年财政预算案、企业可享有的税务优惠与奖掖、最新财政预算案能为企业的税务规划带来什么样的影响与冲击、未来新税制-消费制的运作模式以及国际税务规划的好处。



Our four honourable speakers: from left are Messrs. Patrick Teo, Franklin Lau, LLKoong and Ringo Chan.  
我们4位主讲人：左起为张震强、刘兆玮、孔令龙和陈江宏。

**Upcoming Events 活动预告**

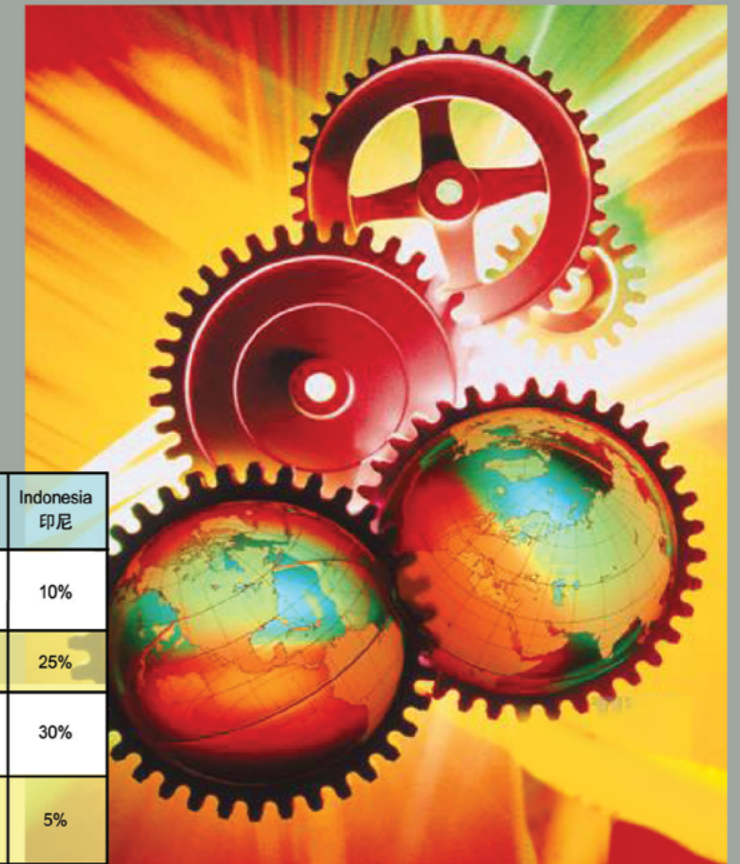
Look out for our upcoming events especially dedicated to our loyal clients and fans. An exciting **“Upclose with 2013 Budget Talk”** and **“How to be GST Savvy Seminar”**

我们将在今年致力为我们忠实的客户与朋友们，量身制作另一场 **“零距离2013年财政预算案”** 一座谈会，并为您特别设计 **“如何成为消费税达人讲座会”**！精彩内容与讲题即将在近期内公布，请留意我们在稍后发出的讯息咯！敬请期待！

**International Tax Planning 国际税务规划**

**Your Smart Way to Save Tax 您节税的聪明捷道**

Doing business encompasses a big challenge and also great opportunity especially for companies having their operations globalised. Today, business need to manage both local and foreign taxes effectively in order to enhance their margins and growth. **International Tax strategy can legally help to minimize a company's overall tax exposure** by exploiting the tax advantages such as low tax rates, tax incentives, to mitigate tax for cross border transactions.



	Malaysia 马来西亚	Hong Kong 香港	China 中国	Singapore 新加坡	Thailand 泰国	Indonesia 印尼
Value Added Tax / Goods & Service Tax 增值税 / 消费税	4% (Proposed 建议中)	-	17%	7%	7%	10%
Corporate Tax 公司税	20% / 25% (N1)	16.5%	25%	17%	23% (N2)	25%
Personal Income Tax (max) 个人所得税 (最高)	26%	15%	45%	20%	37%	30%
Real Property Gain Tax (max) 产业盈利税 (最高)	10%	-	-	10%	-	5%
Capital Gain Tax (max) 资产增值税 (最高)	-	-	(N3)	-	(N4)	25%

Source: www.taxrates.cc

**NOTE :**

- (N1) Resident company with paid up share capital of RM 2.5 million and below will enjoy 20% tax rate for first RM 500,000 chargeable income.  
缴足资本为RM250万及以下的税务居民公司，其应纳税收入的首个RM500,000，可享受20%的税率。
- (N2) Prior to 1 January 2012, the corporate tax rate is 30%.  
2012年1月1日前，公司税率为30%。
- (N3) There is no separate tax levied on capital gains. Capital gains are subject to Enterprise Income Tax as ordinary income.  
没有特别征收资产增值税。所有的资产增值收入将被视为一般收入并纳入企业所得税。
- (N4) Capital gains tax is subject to personal /corporate income tax rate with no restriction on the use of capital losses to offset net taxable profit.  
资产增值税是在个人/企业所得税底下被征收，变卖资产的亏损也可抵消应课税的盈利。

进行跨国生意必然面对艰巨的挑战，但也能让公司从中获取巨大的商机。如今，我们不仅是您在国内税务规划的专业税务师，也能成为您企业迈向国际的国际税务规划专业顾问。通过我们为您度身的规划，将会让您的企业在向国际扩张的同时，加大赚取的盈利。左表是马来西亚、香港、中国、新加坡、泰国以及印尼的税率对比，哪些税率可以替您省下更多的税金？

Launching Ceremony of Maiden Book "Be Taxwise, Be Rich!" Written by LLKoong  
孔令龙首部新书《报税达人》推介礼



The book launching ceremony was graced by Y.B. Dato' Ir. Donald Lim Siang Chai, Deputy Minister of Finance Malaysia. 我国财政部副部长拿督林祥才为《报税达人》主持推介礼。



Limited "Golden" edition of the books were sold on the special day and collections were pledged towards three non-profit organisations. 推介礼上，我们也将当日所有售卖“精装”版的收益，捐赠于3大非盈利机构。



Series of book sharing sessions, autograph sessions and book selling counters. 系列新书分享会、签书会以及新书专卖柜台。

A first of its kind, step by step, personal income tax complete guidebook in Chinese language was launched in a ceremony held on 28th October 2011. The maiden book entitled "Be Taxwise, Be Rich!" authored by the Managing Partner of Reanda LLKG International, Chartered Accountants cum CEO of K-Konsult Taxation Sdn Bhd, Mr. LL Koong.

由利安达LLKG国际及凯翔税务咨询有限公司首席执行官孔令龙撰著的首部新书《报税达人》，于2011年10月出版。该书以中文撰著，是个人所得税报税完整指南。



Newspapers and magazines coverage on book launching ceremony. 各报章及杂志皆报道《报税达人》的隆重推介礼。

CGC's ENHANCER DIRECT Scheme to Enhance SMEs Access to Financing  
增强直接计划- 增强中小企业获贷计划

The Credit Guarantee Corporation Malaysia Berhad (CGC) has formalised a strategic tie-up with RHB Bank Berhad, aimed at further enhancing the small and medium enterprises' (SMEs) access to financing through its newly launched scheme, the ENHANCER DIRECT. The purpose is to assist viable SMEs, that are unable to secure financing due to insufficient collateral and track record. The ENHANCER DIRECT is now available at all CGC branches nationwide.

配合国家经济转型计划，进一步扶持马来西亚“国产”中小企业的进一步茁壮成长，政府特别针对因长期面对没有抵押品或不足条件问题的中小企业，通过信贷担保机构 (CGC) 推出增强直接计划 (Enhancer Direct Scheme)，联合兴业银行，给予中小企业高达100% (全额) 贷款担保，致力确保更多企业容易获得融资，扩充营业！业者可直接向国内任何一间信贷担保机构分行提出贷款申请。

<b>Eligibility Criteria</b> 需符合的条件	<ul style="list-style-type: none"> <li>Company must be at least 51% Malaysian-owned and controlled business entity</li> <li>Key Person (Principal Partner/Proprietor) must be aged between 25 years and 65 years at the point of application</li> <li>The business must be in operation for more than three (3) years</li> <li>Eligible to Sdn Bhd, Partnership &amp; Sole Proprietorship business entity</li> </ul>	<ul style="list-style-type: none"> <li>必须是马来西亚公民所经营以及持有至少51%公司股权</li> <li>申请贷款时，该公司主要负责人(首席合伙人/独资者)的年龄必须介于25岁至65岁之间</li> <li>有关公司必须经营超过3年</li> <li>凡私人有限公司、合伙及独资公司皆可申请</li> </ul>
<b>Purpose of Financing</b> 融资目的	<ul style="list-style-type: none"> <li>Working Capital and/or Asset Acquisition</li> </ul>	<ul style="list-style-type: none"> <li>营运资金及/或添购资产</li> </ul>
<b>Financing Limit</b> 可融资数额	<ul style="list-style-type: none"> <li>RM 50,000 to RM 500,000</li> </ul>	<ul style="list-style-type: none"> <li>最低RM 50,000 - 最高RM 500,000</li> </ul>
<b>Guarantee Fee</b> 担保费用	<ul style="list-style-type: none"> <li>Unsecured Portion: 0.75% to 5.75% per annum</li> <li>Secured Portion: 0.5% to 3.6% per annum</li> </ul>	<ul style="list-style-type: none"> <li>贷款无抵押部分：一年0.75%至5.75%</li> <li>贷款抵押部分：一年0.5%至3.6%</li> </ul>
<b>Interest Rate</b> 利息	<ul style="list-style-type: none"> <li>A maximum of Based Lending Rate (BLR) + 0%</li> </ul>	<ul style="list-style-type: none"> <li>最高年息为BLR+ 0%</li> </ul>
<b>Maximum Tenure</b> 贷款年限	<ul style="list-style-type: none"> <li>Up to 5 years</li> </ul>	<ul style="list-style-type: none"> <li>最长可达5年</li> </ul>
<b>Processing Fee</b> 处理费	<ul style="list-style-type: none"> <li>RM300 for each successful application</li> </ul>	<ul style="list-style-type: none"> <li>每项成功贷款申请之处理费为RM300</li> </ul>
<b>Renewal Fee</b> 更新费用	<ul style="list-style-type: none"> <li>RM150 for annual renewal of all eligible ENHANCER DIRECT loans</li> </ul>	<ul style="list-style-type: none"> <li>每年须缴RM150 作为更新费用</li> </ul>

Source: Adapted from the official website of Credit Guarantee Corporation, Malaysia. For more updated information or any enquiries, please visit [www.iGuarantee.com.my](http://www.iGuarantee.com.my) or call its client service centre at 03 78800088 or Fax : 03 78030077 or Email: [csc@cgc.com.my](mailto:csc@cgc.com.my)



# HAPPENINGS

## 大事记

Our Highest Professional Standards, People Trust Us  
我们的公信力，备受肯定

**1** Auditor of the "Hope & Smile" Charity fund raising project for Tsunami Japan 2011, organised by Dato' Lee Chong Wei, the world number one Badminton Player. 为世界羽毛球单打冠军拿督李宗伟特别举办之“希望与微笑”慈善捐款活动(日本海啸)之大会审计师。



**2** Auditor of the Malaysia's Hanzi (Chinese Character) of the Year 2011 为2011年马来西亚年度汉字之主办单位审计师。



**3** The Judge of 2010 & 2011 "The Star Outstanding Business Award". 2010 & 2011年“星报企业杰出大奖”大会评审。



**4** The Speaker of the series talks of Nanyang Siang Pau "2011 Golden Bull Award" 南洋商报2011年金牛奖-系列演讲之主讲嘉宾。



**5** Special Interview by Sin Chew Daily - New Loan Scheme for SME's Enhancer Direct Scheme 星洲日报独家专访 - 中小企业新贷款计划~增强直接计划。

Congratulations 至诚恭贺



LLKoong 孔令龙 was honoured 荣获 "2011 the World Top 10 Outstanding Overseas Chinese of Guangdong Origin" "2011世界广东侨青十杰"

From Management & Staff of Reanda LKKG Int & K-Konsult Group

### A Close Knit Family in Our Professional Team



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Empowered by Knowledge