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| **详细服务收费表 – 新加坡会计审计及税务服务**  **Individual Pricing Guideline – Accounting, Audit & Taxation Services** |

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| 理 賬 費 用\*  Accounting Service Fee | | | | | | 1 |
| 銀行賬戶收支往來總交易量 (約數)  Total bank transactions of receipt & payment (Estimate) | | 服務費  Service Fee (SG$) | 銀行賬戶收支往來總交易量 (約數)  Total bank transactions of receipt & payment (Estimate) | | 服務費  Service Fee (SG$) | |
| 每季  Quarterly | 30 | 390 | 每年  Yearly | 120 | 1,300 | |
| 60 | 600 | 240 | 2,000 | |
| 90 | 750 | 360 | 2,500 | |
| 120 | 990 | 480 | 3,300 | |
| 150 | 1,230 | 600 | 4,100 | |
| 180 | 1,350 | 720 | 4,500 | |
| 210 | 1,590 | 840 | 5,300 | |
| 240 | 1,770 | 960 | 5,900 | |
| 270 | 1,980 | 1,080 | 6,600 | |
| 300 | 2,220 | 1,200 | 7,400 | |
| 超過 Over 300 | 費用另議 By Quotation | 超過 Over 1,200 | 費用另議 By Quotation | |
| 财务报表 (审计豁免公司)  Financial Statement (Audit exemption) | | | | | | 2a |
| 套餐服务 Bundle Services   * 财务报表 (新加坡会计准则) Financial Statement in Singapore Accounting Standard * 税收计算表 Tax Computation * 年检申报周年(XBRL)业务报告Preparation of XBRL Statements * 代申报「估计应课税收入」Filing of Estimated Chargeable Income | | | | | 2,400 | |

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| 代 安 排 審 計 費 用#\*  Arrangement for Audit Service fee | | | | | 2b |
| 總營業額 / 銀行收款 /資產或負債值  Total amount of turnover / bank receipt / asset or liability value  (新加坡幣SG$) | | | 服務費 Service Fee (SG$) | | |
| 由SBC處理賬目 Account prepared by SBC | 非SBC處理賬目  NON-SBC prepared account | |
| 2百萬或以下  2 Million or below | | | 3,000 | 3,600 | |
| 2.01百萬 2.01 Million | 至  To | 5百萬 5 Million | 4,200 | 5,100 | |
| 5.01百萬 5.01 Million | 至  To | 1仟萬  10 Million | 5,050 | 6,100 | |
| 1.01仟萬 10.01 Million | 至  To | 2仟萬 20 Million | 7,730 | 8,620 | |
| 2.01仟萬 20.01 Million | 至  To | 6仟萬 60 Million | 10,320 | 11,260 | |
| 6.01 仟萬 60.01 Million | 至  To | 1 億 100 Million | 12,230 | 14,350 | |
| 1 億以上  100 Million above | | | 費用另議  By Quotation | | |

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| 投資物業/控股公司/船舶(每投資項目)\*  Property / investment holding / servicing ship vessel (/per investment item)\* | |
| 會 計 及 審 計 費 用  Accounting & Audit service fee | 3,800 |
| 审计套餐服务 Bundle Services#   * 审计财务报表 Audited Financial Statement * 税收计算表 Tax Computation * 年检申报周年(XBRL)业务报告Preparation of XBRL Statements * 代申报「估计应课税收入」Filing of Estimated Chargeable Income |

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| **\***備註 Remark | 1. 各額外持有物業 / 投資公司 / 已使用船舶，需於理賬費用及 / 或代安排審計費用之上，額外徵收附加費用為 SG$3,800.-. For each additional property / investment holding / servicing ship, additional charges of SG$3,800.- will be charged respectively on top of the accounting service fee and / or arrangement for audit service fee. 2. 合併財務報表價錢另議 (所有當年之子 / 聯營公司亦須安排獨立檢閱審計問卷，定額附加費用為 SG$4,950.-)。   Service fee for consolidated financial statements shall be assessed by quotation (All subsidiaries or associates are required to review the audit questionnaire at a fixed cost of SG$4,950.-).   1. 代安排審計工作如於客戶公司進行，附加費用價錢另議，所有交通及住宿由客戶安排及提供。 Additional charge for the arrangement of audit field work performed at the client’s office shall be assessed by quotation, all travel and accommodation shall be arranged and supplied by the client. 2. 關於會計服務, 此費用將包括損益賬戶, 資產負債表和總分類賬單   For Accountancy Services, this fee will include the Profit & Loss Account / Balance Sheet / Statement of General Ledger.   1. 關於審計服務, 此費用將包括審計的財務報表 稅務計算表, XBRL報表編制和代申報「估計應課稅收入」   For Audit Services, the fees will include an Audited financial statement, Tax Computation, preparation of XBRL Statement & filing of ECI return.   1. 關於財務報表服務, 此費用將包括財務報表 稅務計算表和 XBRL報表編制和代申報「估計應課稅收入」   For Financial Statement services, this fee will include unaudited financial statement, Tax computation, preparation of XBRL Statement & filing of ECI return. |

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| **詳細服務收費表 – 新加坡會計審計及稅務服務**  **Individual Pricing Guideline – Accounting, Audit & Taxation Services** |

**其 他 服 務 費 用**

**Other services fee**

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| **服 務 名 稱**  **Types of services** | | | **服 務 費 用**  **Service fee (SG$)** | |
| 4.1 | 額外列印審計報告附加費用 (每份)  Charge for an additional copy of auditor’s report (Per copy) | | 160 | |
| 4.2 | 簽發會計師鑒證本 (每年度)  CPA Certified True Copy (Per Year) | | 審計報告  Audited | 990 |
| 非審計報告  Non-Audited | 660 |
| 4.3 | 薪酬 / 公司收入証明書 / 會計師報告 (每份)  Certified salaries / Turnover report / Accountant’s report/ Gross Revenue / Sales Report (Per report) | | 1,650 | |
| 4.4 | 盤點存貨 / 固定資產 / 現金點算 (每個地點)  Inventory / Fixed assets count / Cash count (Per location) | | 1,650 | |
| 4.5 | 無限公司每年理賬費用 (不提供總賬、明細賬及會計憑證)  Annual accounting service fee for Sole Proprietor  (No general ledger, detail ledger or voucher will be provided) | | 1,650 | |
| 4.6 | 代表出席有關過期申報利得稅報稅表之法庭傳票\*  Attend a court summon on behalf of client in relation to the overdue of Profits Tax return\* | | 825 | |
| 4.7 | 稅收計算表 (價格或許有所不同)  Tax Computation (Prices may vary) | | 900 | |
| 4.8 | 代申报「企业所得税申报表」  Filing of Corporate Tax Returns | | 300 | |
| 4.9 | 編制财务报表 (新加坡会计准则)  Preparation of Financial Statement in Singapore Accounting Standard | | 1,200 | |
| 4.10 | 編制年檢申報週年(XBRL)業務報告  Preparation of XBRL Statements | | 900 | |
| 4.11 | 代申报「估计应课税收入」  Filing of Estimated Chargeable Income | | 300 | |
| 4.12 | 代申报「个人所得税申报表」  Filing of Individual Income Tax Returns | | 300 | |
| 4.13 | 代申报「雇主申报表」(包括IR8A / IR21)  Reporting of Employees Earning (Employers Return) (Including IR8A / IR21) | | 200  /Person | |
| 4.14 | 申请「新加坡消费税」户口  GST Account Registration | | 600 | |
| 4.15 | 代申报GST /每季度  Filing of GST /quarter | | 300 | |
| 4.16 | 新加坡離岸收入申請表格  Application for Certificate of Residence (COR) | | 600 | |
| 4.17 | 回覆新加坡稅務局來信查詢 (每封回覆信)\*  Reply of IRAS enquiry letter (Per reply of letter)\*  Exception on Seeking clarification. | 回覆技術查詢  Technical Enquiry | 費用另議  By Quotation | |
| 回覆補充資料查詢 General Enquiry | 825 | |

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| \*備註 Remark : | 只適用於由本公司處理之賬目及報稅表 Applicable to financial statements and tax return handled by our company only |