

T. K. Lo & Company CPAs

Gift & Advantage Acceptance Report Form

Staff _____

Client or Supplier _____

Staff of Client or Supplier _____

Description of Gift or Advantage

Estimated Value _____

Date of Acceptance _____

Treatment Returned / Retained or Enjoyed / Offer to the Firm

(Signature & Date)

- Note:
- 1 Staff must not solicit any gift or advantage in private capacity (including for friend or family members) from client or supplier, despite any value.
 - 2 Only trivial and inconsequential (independence of mind and in appearance) gift and hospitality of social behavior could be accepted, despite any value.
 - 3 Returned gift (within three business days) or rejected entertainment need not be reported, unless it is suspected of bribery intention.
 - 4 Discounts or offers given by client equally to other customers in general need not be reported.
 - 5 Gift or advantage with estimated value under HK\$500 need not be reported, unless more than HK\$500 be accumulated within one year.
 - 6 Cash gift, except 7 below, must not be accepted.
 - 7 Lucky money on lunar new year festive or special occasions with value not more than HK\$300 need not be reported, and with value more than HK\$500 must not be retained. A client and its related parties will normally treated as one single body.
 - 8 All cash equivalent coupon must not be retained.
 - 9 The Firm has the authority to demand staff to return of any gift and advantage to client or supplier.
 - 10 Those gifts could not be retained by staff nor be returned will be reserved as lucky draw prize at staff function or be donated to charitable organization at the discretion of the Firm.