

T. K. Lo & Company CPAs**Gift & Advantage Acceptance Report Form**

Staff	_____
Client or Supplier	_____
Staff of Client or Supplier	_____
Description of Gift or Advantage	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>
Estimated Value	_____
Date of Acceptance	_____
Treatment	<div style="border: 1px solid black; padding: 2px;">Returned / Retained or Enjoyed / Offer to the Firm</div>

(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 on the condition that it is not likely lead to perception or allegation of impropriety.
- 3 Returned gift or rejected entertainment need not be reported, unless it is suspected of bribery intention. For the gift received by post or through third party delivery, the return should be made within three business days.
- 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 be 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.
- 11 In no way whether in Hong Kong or elsewhere, gift or advantage acceptance by staff or any staff connected person may allow to be wrongly interpreted as a promise or an exchange to misuse of the staff's official position to do something or not to do something. The staff member should decline those alike offers immediately and avoid accepting lavish or frequent advantages in form of entertainment placing himself/herself in a position of obligation.