

Hong Kong Tax Update Seminar 2020

BENEFITS OF ATTENDING/ LEARNING OUTCOMES

From 1 April 2019 to 30 June 2020, Commissioner of Inland Revenue issued 6 Inland Revenue Departmental Interpretation and Practice Notes (DIPN) No. 55 to 60, and revised 6 existing DIPNs. 3 cases were at the final decision of Court of Final Appeal, and 1 recent advance ruling case on the determination of permanent establishment under the new law of Section 50AAC and Schedule 17G of Inland Revenue Ordinance (IRO). During the period under review, 5 persons were convicted with offence under Section 82 with penalty of imprisonment or community service.

PROGRAM OVERVIEW AND KEY TOPICS

- New principles governing permanent establishment and transfer pricing rules
- New deduction rules for R&D expenditure
- Chargeability of profits tax on “initial payment” received under a property development agreement
- Chargeability of salaries tax on receipt upon or after termination of employment
- Whether a director of a limited company is liable to criminal offence for the company
- Implication of the same-sex marriage on the definition of “marriage” under IRO
- New concessionary deductions under salaries tax and personal assessment
- Separate personal assessment

Who Should Attend

Students of professional accounting bodies, commercial accountants, officers of human resource department, tax professionals and auditors.

Speaker Profile

Mr Patrick Ho is the Principal Lecturer, FTMS Training Systems (HK) Limited, and the author of the book “Hong Kong Taxation and Tax Planning”. He has more than 35 years’ experience in tax practice, university teaching and in-house teaching in all the Big 4.

Sale of Patrick Ho’s book “Hong Kong Taxation and Tax Planning”

- Students can order for purchase of Patrick Ho’s book with the enrolment at the price of \$300 (listed price at Commercial Press \$355).

Language	Cantonese (Handout in English)		Fee: HK\$280
Date	Time	Venue	Speaker/ Organisation
11 Aug 2020	19:00 – 21:00	Hong Kong School of Commerce	Mr. Patrick Ho, LL.B, LL.M., MBA, MCS, PCLL, FCPA Barrister-at-law,

(ONE REGISTRATION FORM FOR ONE PERSON ONLY)

Cheques should be made payable to: “**Hong Kong School of Commerce**”

I want to order _____ copies of Patrick Ho’s book “Hong Kong Tax Planning and Tax Planning @ \$300 each (The book will be collected from HKSC, delivery is not provided)			
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Terms and Conditions:

- I have read the booking conditions below and agree to abide by them.
- Booking can only be confirmed upon receipt of full payment on a first-come first-served basis.
- Once enrolment is confirmed, cancellation or change of session CANNOT be facilitated.
- Please return the completed form and signed cheque to:

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