

# Hong Kong Tax Update Seminar 2020 - 2021

## BENEFITS OF ATTENDING/ LEARNING OUTCOMES

From 1 January 2020 to 30 November 2020, Commissioner of Inland Revenue issued one New Inland Revenue Departmental Interpretation and Practice Notes (DIPN) No. 61, and revised 15 existing DIPNs. Three new pieces of legislation were enacted to amend the Inland Revenue Ordinance and Stamp duty Ordinance, and one case was recently decided. The objective of this seminar is to provide an understanding of the new tax law and practice.

## PROGRAM OVERVIEW AND KEY TOPICS

- New principles governing permanent establishment
- Transfer pricing rule after the abolition of section 20 of the Inland Revenue Ordinance
- New deduction rules for research & development expenditure
- Environmental protection installations
- Various concessionary deductions under salaries tax from 2019/20 onward
- Separate personal assessment and other new personal assessment arrangement from 2018/19 onward
- New development of Base Erosion and Profit Shifting (BEPS)
- New stamp duty treatment on transfer of immovable property

## Speaker Profile

Mr Patrick Ho is 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.

## Who Should Attend

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

Language	Cantonese (Handout in English)		Fee: HK\$280 (Four hours in total, Part A & Part B)
Date	Time	Venue	Speaker/ Organisation
14 Apr 2021 (Wed)	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"

Full Name:	HKID:	Gender	M / F
Telephone No:	Email:		
Cheque No.:	Bank:		
Please tick the appropriate box if receipt is required. <input type="checkbox"/> Yes <input type="checkbox"/> No		Signature:	

## 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:

Hong Kong School of Commerce

1/F, 81 Austin Road, Kowloon, Hong Kong

Tel: +852 2730 5653

Fax : +852 2736 0612

Enquiries: admin\_kln@hksc.edu.hk

Email the bank deposit slip to admin\_kln@hksc.edu.hk :

Bank Name : Bank of China (Hong Kong) Limited

Bank Account No. : 012-581-0-009955-9 (HK\$560)

Account Name : Hong Kong School of Commerce