



創於 1913 年
Founded in 1913

香港華人會計師公會

The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)

(Incorporated in Hong Kong as a company limited by guarantee)

12 September 2011

Dear Members and Affiliates

Re: Seminar - Individuals Tax under Hong Kong Double Taxation Agreements (Course Code: 2411)

Details: The seminar will examine the treatment for individuals under Hong Kong's double taxation agreements. The speaker will discuss the relevant articles: independent personal services; dependent personal services; directors' fees; pensions; artistes and sportsmen; other income etc. The seminar will cover in detail the allocation rules relating to employment remuneration and stock options. The sessions will also provide an analysis of the alternative formulations used in Hong Kong's double taxation agreements.

Speakers: Mr. Chiu Kwok-kit, Assistant Commissioner, Individuals Tax Unit
Mr. Chiu Sai-ming, Chief Assessor, Individuals Tax Unit

Chairmen Mr. Simon Ng, President
Ms. Elizabeth Law, Chairman of the Taxation Committee

Date: 4 October 2011 (Tuesday)

Time: 6:30 pm - 8:30 pm

Venue: The Hong Kong Council of Social Service
1/F., Auditorium, Duke of Windsor Social Service Building,
15 Hennessy Road, Wanchai, Hong Kong

Language: Cantonese

CPD hours: 2 hours

Fee per person: HK\$200 for full member and affiliate
HK\$250 for member's staff and others

Enrolment for the seminar is on a first-come-first-served basis. The Society reserves the right to restrict the number of enrolments for each member firm to provide a fair opportunity to every member. Please complete and send the attached enrolment form together with your cheque for the full amount made payable to "The Society of Chinese Accountants & Auditors". **There will be no separate notification unless the enrolment is rejected.** Enquiries about the seminar should be addressed to Ms. Carrie Ng at 2869 6003.

Yours faithfully,

Chow Chun Keung
Training Committee Chairman

To : Ms. Carrie Ng
 The Society of Chinese Accountants & Auditors
 6/F., 88 Lockhart Road,
 Wanchai, Hong Kong
 Fax : 2526 6434

**Re : Seminar - Individuals Tax under Hong Kong Double Taxation Agreements
 (Course Code: 2411)**

I would like to enroll for the following seminar for myself / my staff listed below, and enclose herewith a cheque of HK\$_____ in payment of the enrolment fee.

1. Name : _____ (Member/Affiliate/Others)
 2. Firm's Name : _____
 3. Address : _____

 4. Telephone No : _____
 5. Fax No : _____
 6. Email : _____
- Signature : _____ Date : _____

	Name of participants	Course Code (2411)
		Seminar - Individuals Tax under Hong Kong Double Taxation Agreements on 4 October 2011 (Tuesday)
1.		
2.		
3.		
4.		
5.		
	Course fee : HK\$200 x (Full Members / Affiliates) HK\$250 x (Members' staff / Others)	
	Total Course fee :	
	Please prepare cheque payable to "The Society of Chinese Accountants and Auditors"	