



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)



CASE SHARING SERIES OF HONG KONG TAX ISSUES

Speaker:
Mr. Wilson Cheng

22 July 2024
19 August 2024
16 September 2024
21 October 2024

Case sharing series of Hong Kong tax issues

(Course Code 課程編號: T0224A, T0224B, T0224C, T0224D)

Course Content:
課程內容:

To cope with the latest tax development, we would like to share with you our insights on the tax cases of these topics in the coming four seminars:

- (i) Profits Tax
- (ii) Salaries Tax
- (iii) Disposal of properties
- (iv) Tax penalty on Board of Review and prosecution cases

The purpose of these seminars are to provide updates and insights on the principles of these tax cases, to share with you the decisions and implication from the property disposal cases, to provide insights on the penalty provisions levied in each of the selected tax cases and the interpretation of the relevant provisions in the Inland Revenue Ordinance (“IRO”).

CASE SHARING SERIES – (I) PROFITS TAX (Course Code 課程編號: T0224A)

Highlights:
課程重點:

Overviewing the latest published court cases, substantial insights could be found from the court judgements on Profits Tax cases. In this seminar, the speaker will share his observations on the selected tax cases, including the latest development of some controversial Hong Kong Profits Tax issues.

Content outline

1. A brief overview of Hong Kong Profits Tax
2. Current trend of disputed Profit Tax cases
3. Profits Tax case sharing – Court case sharing
 - A brief introduction of the background of the tax cases
 - Analysis of the principles of tax cases
 - Insights on the tax cases



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Date & Time:

日期及時間

22 July 2024 (Monday) 6:30 pm – 8:00 pm

2024 年 7 月 22 日 (星期一) 晚上 6:30 – 8:00

Enrolment:

報名:

A. 如欲參與**實體形式**研討會，請**按此**報名。

If you would like to join the seminar through **physical mode**, please click **HERE** to enroll.

B. 如欲參與**網絡形式**研討會，請**按此**報名。

If you would like to join the seminar through **online mode**, please click **HERE** to enroll.

CASE SHARING SERIES – (II) SALARIES TAX (Course Code 課程編號: T0224B)

Highlights:

課程重點:

Individual taxpayers may receive benefits like bonus, share option gains, ex-gratia payment, etc. in addition to employment income during or upon termination of their employment.

The Board of Review has laid down judgements among the above-mentioned benefits. In this seminar, the speaker will share his observations on some selected tax cases on the latest development of some Hong Kong Salaries Tax issues.

Content outline

1. A brief overview of Hong Kong Salaries Tax
2. Current trend of disputed Salaries Tax cases
3. Salaries Tax case sharing – Board of Review case sharing
 - A brief introduction of the background of the tax cases
 - Analysis of the principles of tax cases
 - Insights of the tax cases

Date & Time:

日期及時間

19 August 2024 (Monday) 6:30 pm – 8:00 pm

2024 年 8 月 19 日 (星期一) 晚上 6:30 – 8:00

Enrolment:

報名:

A. 如欲參與**實體形式**研討會，請**按此**報名。

If you would like to join the seminar through **physical mode**, please click **HERE** to enroll.

B. 如欲參與**網絡形式**研討會，請**按此**報名。

If you would like to join the seminar through **online mode**, please click **HERE** to enroll.

CASE SHARING SERIES – (III) DISPOSAL OF PROPERTIES (Course Code 課程編號: T0224C)

Highlights:

課程重點:

In view of the “profits arising from disposal of properties”, one may find it questionable to determine if the profit is chargeable to Hong Kong Profits Tax. On one hand, there is no capital gain tax in Hong Kong. If the property is a capital asset, profit from disposal will not be subject to tax. On the other hand, profit from disposal can be chargeable to tax if the disposal of property is in trading nature. In this seminar, the



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speaker will share his observations on the selected tax cases about disposal of properties and our insights from these tax cases.

Content outline

1. A brief introduction of the relevant Hong Kong Profits Tax law on property disposal
2. Typical tax issues relating to property transactions
3. Disposal of property case sharing
 - A brief introduction of the background of the tax cases
 - Analysis of the principles of tax cases
 - Insights of the tax cases

Date & Time:
日期及時間

16 September 2024 (Monday) 6:30 pm – 8:00 pm
2024 年 9 月 16 日 (星期一) 晚上 6:30 – 8:00

Enrolment:
報名:

- A.** 如欲參與**實體形式**研討會，請[按此](#)報名。
If you would like to join the seminar through **physical mode**, please click [HERE](#) to enroll.
- B.** 如欲參與**網絡形式**研討會，請[按此](#)報名。
If you would like to join the seminar through **online mode**, please click [HERE](#) to enroll.

CASE SHARING SERIES – (IV) TAX PENALTY ON BOARD OF REVIEW AND PROSECUTION CASES (Course Code 課程編號: T0224D)

Highlights:
課程重點:

Taxpayer may always have to be aware that an offence will be committed either by non-compliance without a reasonable excuse or by willful wrongdoing. If a taxpayer fails to comply with their obligation, penal actions may be imposed by the IRD. How serious the consequence could be if a taxpayer offends the Inland Revenue Ordinance (“IRO”)?

Content outline

1. A brief introduction of the taxpayer’s obligation under the IRO
2. Introduction of the penalty provisions under the IRO
3. The latest trend of prosecution and board of review cases
4. BOR and prosecution cases sharing

Date & Time:
日期及時間

21 October 2024 (Monday) 6:30 pm – 8:00 pm
2024 年 10 月 21 日 (星期一) 晚上 6:30 – 8:00



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Speaker: 講者:



Mr. Wilson Cheng

Partner, Tax Leader, Hong Kong and Macau, EY

Wilson is the Tax Leader of Hong Kong and Macau in EY, as well as the Greater China Tax Controversy Co-Leader and Hong Kong Tax Controversy Leader, with 20 years of Hong Kong corporate tax and transaction tax experiences. He provides tax advisory and compliance services to conglomerates, listed companies as well as US and European-based multinational corporations.

His tax experiences include group structure rationalization, tax due diligence review, pre-acquisition tax structuring advice, cross-border transaction planning and compliance, IPO review and restructuring as well as tax accounting advice. He has extensive experience in dealing with Hong Kong tax authorities, for example, assisting corporations in settling prolonged tax disputes on contentious tax issues. More recently, he advised his clients on tax efficient procurement model and structure, withholding tax planning, as well as the application of tax resident certificate for tax treaties between Hong Kong and overseas jurisdictions.

Wilson regularly contributes tax technical articles to newspapers and technical journals and is a frequent speaker at tax seminars organized by various professional bodies in Hong Kong. He also serves as the Committee Member of Association of Chartered Certified Accountants (ACCA) Hong Kong and is the co-chairman of the taxation sub-committee of ACCA Hong Kong from 2018/19 to 2021/22 and 2023/24. From 2012/13 to 2015/16, he was the Council Member of the Taxation Institute of Hong Kong and was the founding organizer of CTA Conference in Hong Kong.

Chairman: 主持人:

Ms. Elizabeth Law

Chairman of SCAA Taxation Committee



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Format:
授課形式:

Hybrid seminar 混合形式研討會 (A/B)

A. Face-to-face seminar 實體研討會 (Limited seats available 座位有限)

SCAA Premises (6/F, 88 Lockhart Road, Wanchai, Hong Kong)
香港華人會計師公會 (香港灣仔駱克道 88 號 6 樓)

B. Webinar (Live via zoom) 網路研討會 (zoom 直播)

Language:
語言:

Cantonese
廣東話

CPD hours:
CPD 時數:

1.5 hrs for each part
每部份課程各 1.5 小時

Fee:
費用:

Each Part HK\$150 for full member/ affiliate/ members' staff;
Each Part HK\$250 for non-member
華師正式會員/ 附屬會員/ 正式會員之僱員，**每部份**課程每位 HK\$150;
非會員，**每部份**課程每位 HK\$250

Remarks:
備註:

Online application is on a first-come, first-served basis.
研討會以先到先得形式於網上報名。

*如選擇以支票形式付款，請完成網上表格連同支票寄回本會秘書處。報名將以收妥支票為準。

** For participants paying by cheque, please be reminded to complete the online form and send together with your cheque to the Secretariat. Enrolment will be processed upon receipt of the cheque.

The link to the zoom webinar will be sent to registered participants via email prior to the webinar.

Zoom 研討會連結將於課程舉行前發送至參加者的登記電郵地址。

Enquiry:
查詢:

SCAA Secretariat 華師秘書處
Tel 電話: 2869 6003
Email 電郵: training@scaacpa.org.hk
Facebook: www.facebook.com/scaacpa

