



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)

Tax Webinar

2 Dec 2020 (Wed)

COMMON TAX CHALLENGES FACED BY CHARITABLE ORGANISATIONS

Mr Philip Hung, Mr Felix Tsang

Tax webinar – Common Tax Challenges Faced by Charitable Organisations

Highlights: 課程重點:

The Inland Revenue Department (“IRD”) keeps stepping up its efforts in reviewing charitable organisations’ tax exemption status in Hong Kong, and its practice in doing so is fast developing. In particular, the IRD has revised the “Tax Guide for Charitable Institutions and Trusts of a Public Character” twice in September 2019 and again in April 2020, further elaborating its view on charities’ business profits, investments, property letting, reporting obligations, penalty for non-compliance, etc.

In view of such trend, what immediate actions should be taken by charitable organisations so as to strengthen their resilience to the latest practice? Which sensitive issues should they handle with extra care? In this webinar, the speakers will share their experience in handling the IRD’s reviews on charities, including:

- Legal principles for the granting and continuation of charities’ tax exemption
- Update on the latest Tax Guide for charities and its implications
- Are all income derived by charitable organisations exempted from tax?
- Charities’ common areas reviewed by the IRD and how to handle
- Interactive Q&A session

Speaker (s): 講者:

Mr Philip Hung *Director, Tax Controversy Services, PwC Hong Kong*

Philip has over 30 years’ experience in Hong Kong taxation with six years in IRD. He is a well-known expert in the tax field and investigation specialty. After he left the IRD, Philip concentrated in assisting clients in handling tax investigation and field audit cases. He is the first to set up a specialized team to handle the IRD’s tax investigation and field audit cases for clients in the industry. His clients include charitable institutions, fund managers, SME, listed companies and various MNC. He assisted in handling complicated cases such as the IRD’s review on major charitable institutions, offshore claims, disputes on contracting processing and import processing arrangements, IRD prosecution case and transfer pricing adjustments.

Mr Felix Tsang *Senior Manager, Tax Controversy Services, PwC Hong Kong*

Felix has over 15 years of experience in tax audits and tax dispute resolution for multinational corporations, fund management groups, local SMEs as well as charitable institutions. In particular, he assisted in resolving tax audit and review cases conducted



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by the IRD on major charities and their related parties. Other cases he handled involved a diverse range of issues such as offshore claims, cross-border transactions, transfer pricing and anti-avoidance. Felix also has extensive experience on tax advisory projects including application for tax exemption for charities, tax health check, defence file building, post-tax-audit restructuring and tax due diligence.

Chairman:

主持人：

Ms. Elizabeth Law

Chairman of SCAA Taxation Committee

Date:

日期：

2 December 2020 (Wednesday)

2020 年 12 月 2 日 (星期三)

Time:

時間：

6:30pm – 8:00pm

晚上 6:30 - 8:00

Format:

授課形式：

Webinar (Live via zoom)

網絡研討會 (zoom 直播)

Language:

語言：

Cantonese (with presentation slides in English)

廣東話授課並備以英文簡報

CPD hours:

1.5 hrs

CPD 時數:

1.5 小時

Fee:

費用：

HK\$150 for SCAA member/affiliate/member's staff ; HK\$250 for non-member

華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$150; 非會員，每位 HK\$250



Enrolment:

報名：

Online application is on a first-come, first-served basis. Please click [HERE](#) to enroll and settle the payment via PayPal, Credit Card or **Cheque.

**No seat can be reserved through telephone. Enrolment will be processed upon receipt of payment. Please be reminded to complete the online form and send together with your cheque to the Secretariat.

研討會以先到先得形式於網上報名，請[按此](#)報名並以 PayPal、信用卡或**支票付款。

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Remarks:

備註：

User guide on zoom and the link to the webinar will be sent to registered participants by email on 1 December.

Zoom 安裝與使用教學及研討會連結將於 12 月 1 日發送至參加者的登記電郵地址。

Enquiry:

查詢：

SCAA Secretariat 華師秘書處

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