



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)

Speaker: Ms. Eunice Chu

## Revisit of HKAS 12 Income Tax - Part 1

14 June 2023 (Wed) Course code 2123A

## Recent Updates of HKAS 12 Income Tax - Part 2

12 July 2023 (Wed) Course code 2123B



### Revisit of HKAS 12 Income Tax - Part 1

(Course Code 課程編號: 2123A)

**Highlights:**  
課程重點:

Deferred tax is an accounting measure, used to match the tax effects of transactions with their accounting impact. The objective of HKAS 12 is to prescribe accounting treatments for income tax consequences of transactions to include both the current and future consequences. In this webinar, we will cover

1. The principles of deferred tax assets (DTA) and deferred tax liabilities (DTL)
2. Identification of various common sources of DTA and DTL
3. Reconciliation of tax charge as disclosed in the notes to audited financial statements

**Dates:**

14 June 2023 (Wednesday)

日期:

2023 年 6 月 14 日(星期三)

**Time:**

6:30 pm – 8:00 pm

時間:

晚上 6:30 – 8:00

### Recent Updates of HKAS 12 Income Tax - Part 2

(Course Code 課程編號: 2123B)

**Highlights:**  
課程重點:

The recent updates to HKAS 12 in 2021 on Initial Recognition Exemption clarify lease contracts and decommissioning liabilities are subject to the deferred tax provision. In this webinar, we will cover:

1. Review of initial recognition exemption
2. Amendments to HKAS 12 in 2021 on 'Deferred Tax related to Assets and Liabilities arising from a Single Transaction'
3. The implication of deferred tax of lease contracts in Hong Kong
4. Deferred tax at the business combination

**Dates:**

12 July 2023 (Wednesday)

日期:

2023 年 7 月 12 日(星期三)

**Time:**

6:30 pm – 8:00 pm

時間:

晚上 6:30 – 8:00



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## Speaker (s): 講者:



### Ms. Eunice Chu

CPA, EC Training & Advisory Limited

Eunice Chu is an experienced corporate trainer. Equipped with profound knowledge of International/Hong Kong Financial Reporting Standards (I/HKFRS), Eunice is a reputable and well-respected speaker of technical seminars and training to the commercial sector, the finance community, universities, government officers and corporates of Hong Kong, Macao, Vietnam, Cambodia and Asia.

She is the founder of EC Training and Advisory Ltd and Eunice Chu CPA & Co, which delivers professional training and advisory services to the accounting community through ACCA, the Society of Chinese Accountants and Auditors (SCAA), the Association of Women Accountants (Hong Kong) Limited (AWAHK), the Shanghai National Accounting Institute, the government of Macao and Hong Kong. She also maintains an online education platform <http://learning.eunicechu.com>.

Currently, she is a Senior Lecturer at Kaplan Hong Kong. She is also the Committee Member of ACCA Hong Kong, a Council member of AWAHK, the Chairman of the Professional Development Committee of AWAHK, the Training Committee of SCAA and the Hong Kong Association of Professional Accountants (HKAPA).

Prior to that, Eunice was the Head of Policy of ACCA Hong Kong, and Regional Finance Director of the Asia Pacific Region of Sony Music Asia Inc and Revlon Inc. She had also worked as an auditor at PricewaterhouseCoopers.

She holds a Master's and Bachelor's degree in Business Administration from the University of London and the Chinese University of Hong Kong respectively. She is a member of ACCA, HKICPA, ISCA, SCAA, AWAHK and HKAPA.

## Chairman: 主持人:

陳靜宜女士 **Ms. CY Chan**  
Chairman of SCAA Training Committee  
香港華人會計師公會培訓委員會主席

## Format: 授課形式:

Webinar (Live via zoom)  
網絡研討會 (zoom 直播)

## Language: 語言:

Cantonese  
廣東話



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<b>CPD hours:</b> <b>CPD 時數:</b>	1.5 hrs for each part 每部份各 1.5 小時
<b>Fee:</b> <b>費用:</b>	<b>Each Part</b> HK\$150 for full member/ affiliate/ members' staff; <b>Each Part</b> HK\$250 for non-member 華師正式會員/ 附屬會員/ 正式會員之僱員， <b>每部份</b> 課程每位 HK\$150; 非會員， <b>每部份</b> 課程每位 HK\$250
<b>Enrolment:</b> <b>報名:</b>	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。  Please click <a href="#">HERE</a> to enroll for <b>Part 1</b> . 報讀 <b>第 1 部份</b> ，請 <a href="#">按此</a> 。  Please click <a href="#">HERE</a> to enroll for <b>Part 2</b> . 報讀 <b>第 2 部份</b> ，請 <a href="#">按此</a> 。  **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. **本會不設電話留位，報名以收妥支票為準。請完成網上表格連同支票寄回本會秘書處。
<b>Remarks:</b> <b>備註:</b>	The link to the zoom webinar will be sent to registered participants via email one working day prior to the webinar. Zoom 研討會連結將於課程舉行前一個工作天發送至參加者的登記電郵地址。
<b>Enquiry:</b> <b>查詢:</b>	SCAA Secretariat 華師秘書處 Tel 電話: 2869 6003 Email 電郵: <a href="mailto:training@scaacpa.org.hk">training@scaacpa.org.hk</a> Facebook: <a href="http://www.facebook.com/scaacpa">www.facebook.com/scaacpa</a>

