



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)

110TH
ANNIVERSARY

Hong Kong Tax position of offshore business model in the new era

Speaker: Ms. Evy Wong

5 July 2023 (Wednesday)



Hong Kong Tax position of offshore business model in the new era

Highlights: 課程重點:

Hong Kong adopts a territorial source principle of taxation, which only taxes income earned in Hong Kong. For a corporate carrying on trading business with contracts negotiated, concluded and effected outside Hong Kong, it is supposed to be eligible to treat the income as offshore sourced and non-taxable under Hong Kong Tax Regime. For a corporate providing services outside Hong Kong, it should be treated as offshore sourced income.

Meanwhile, considering numerous new developments on Hong Kong tax law and regulation, it may be a good timing to review and revisit the potential impacts to the tax position.

In this tax forum, we would briefly recap the refined foreign-source income exemption (FSIE) regime effective from 1.1.2023, the proposed additional refinements to FSIE for Foreign-sourced Disposal Gains to be effective in 2024, tax treatment on e-commerce business income, together with discussion on some prevailing practices regarding offshore income cases, to explore the key developments should tax profession / corporate be aware of.

Speaker: 講者:



Ms. Evy Wong

Principal Partner

CWK Global, Tax and Advisory

Evy has 18 years of Hong Kong, Macau and international tax experiences in one of the big 4 CPA firms. She has extensive experiences in tax advisory and consultancy, involving in various IPO restructuring / spin-off exercises, corporate restructuring, business modelling and supply chain structure to achieve tax optimization, inbound and outbound investment planning, and tax controversy cases with the tax authorities.



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Chairman:
主持人：

Ms. Elizabeth Law
Chairman of SCAA Taxation Committee

Mr. Xavier Chan
Chairman of SCAA Members Forum and Commercial Relationship Committee

Date:
日期：

5 July 2023 (Wednesday)
2023 年 7 月 5 日 (星期三)

Time:
時間：

6:30pm – 8:00pm
晚上 6:30 - 8:00

Format:
授課形式：

Face-to-face forum 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)

Language:
語言：

Cantonese
廣東話

CPD hours:
CPD 時數：

1.5 hours
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

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