



Practical Wisdom of Tax Planning

In the context of negating tax or achieving tax efficiency, legitimate tax planning and illegal tax evasion are the two extremes of the spectrum. In between these two extremes is what is often regarded as "tax avoidance". The speaker will discuss the following topics regarding tax planning, tax avoidance and tax evasion in this seminar:

- The "choice principle" in tax planning
- Other factors to consider in corporate tax planning
- Illustrative examples on Hong Kong profits tax planning

This seminar is taken from the workshop of **Topic 3: Corporate Tax Planning, Tax Avoidance and Tax Risk Management** of the [Advanced Hong Kong Tax Course](#).

Date : **11 August 2015 (Tuesday)**
 Time : **7:00pm – 8:00pm**
 Venue : HKICPA Training Centre, 27/F Wu Chung House, 213 Queen's Road East, Wanchai
 Language : English
 Speaker : **Mr. Percy Wong**, Teaching Fellow, The Hong Kong Polytechnic University
 Fee : HK\$100 (refundable upon successful admission to the Advanced Hong Kong Tax Course (Aug – Dec 2015))
 CPD Hour : 1 hour

For registration, please complete the section below and send it back to the Institute by fax: 2147 3293 or e-mail: tracyyeung@hkicpa.org.hk. For enquiries, please contact Ms. Tracy Yeung at 2287 7233.

[An information session to introduce the Advanced Hong Kong Tax Course and the Professional Diploma in Hong Kong Tax will take place after the seminar \(from 8:00pm to 8:30pm\).](#)

Enrolment Form for the seminar "Practical Wisdom Tax Planning" (11 August 2015) Deadline: 10 Aug 2015

Full Name (in English): (Mr./Ms.*) _____

HKICPA Membership No.: _____ Organisation: _____

Position: _____ Tel No.: _____ E-mail.: _____

Payment method (Please tick the appropriate box)

Fee: HK\$100	<input type="checkbox"/> Cheque (No. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"														
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Card Number:											Card Expiry Date (MM/YY):				
Cardholder's Name (block letters):								Cardholder's Signature:				Date:			

Notes:

1. Cash will not be accepted. Enrolment by fax will only be accepted if payment is made by credit card (Fax: 2147 3293).
2. Fees paid are non-refundable and non-transferable. A refund will only be made if the application is not accepted.
3. All applications are on a first-come-first-served basis. Once an enrolment application is submitted, cancellation is not allowed.
4. No admission ticket will be issued. Successful applicants will receive confirmation of registration by email at least 2 working days before the event. Please bring your HKICPA membership card or confirmation email for admission purpose.
5. No unauthorized audio or video recording is allowed in the event.
6. The event will be postponed to a date to be announced if Typhoon Signal No.8 or above or a Black Rainstorm Warning is hoisted within two hours before the commencement time.
7. The Institute reserves the right to change the date, time, venue, speaker or to cancel the event due to unforeseen circumstances.
8. Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>