

Update on tax cases

Programme Code: TFS140514

In this seminar, the speaker will discuss three important tax cases and their implications. These cases are:

- Nice Cheer Investment Ltd., on unrealised gains relating to shares held for trading
- Moulin Global Eyecare Trading Limited (In Liquidation), on an application to extend the time to file a Notice of Objection in a fraud case
- Aviation Fuel Supply Company, on the taxability of a lump sum payment as a capital or revenue receipt

Date	Wednesday, 14 May 2014									
Time	6:30 p.m. – 7:30 p.m.									
Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.									
Language	English									
Fee	 Taxation Faculty member: HK\$100 HKICPA member or student; and IA/ HKIAAT's member or student: HK\$130 or HK\$120 (online enrolment) Non-member: HK\$220 									
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Objectives	To provide an overview of recent tax cases in Hong Kong.									
Speaker	Susanne Harris, Partner, Mayer Brown JSM									
Participants	Tax practitioners, those carrying out tax compliance work and others wishing to understand the implications of recent tax cases.									
Competency	Taxation									
Rating	Advanced Level (Please refer to the Institute's online CPD Learning Resource Centre)									
CPD hours	1									



TAXATION FACULTY EVENT ENROLMENT FORM

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Finance & Operations Department, Hong Kong Institute of CPAs, 37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Payment & Enrolment Status Enquiry: 2287 7381 e-mail: finance@hkicpa.org.hk Fax: 2893 9853

Event Information Enquiry: 2287 7009 / 2287 7089 e-mail: may@hkicpa.org.hk

To confirm your CPD booking, just log on to "My CPA" at http://www.hkicpa.org.hk

Please click here for online enrolment (for HKICPA members only)

FOR	OFFICE	USE

Seq. no.:_

Deadline: 8 May 2014

	Members	ship					Fee				
No	. No.	Status	Full Name of Participant(s) (Block Letters)	Company	Email address * ⁽²⁾ (Block Letters)	Taxation Faculty Member HK\$100	student /IA/HKIAAT member, student	Non- member HK\$220			
1											
2											
3											
4											
5											
* E	mail address	Total HK\$									

Payment Method (Please tick the appropriate box)

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Notes: 1. Membership Status: TF = Taxation Faculty member, NP = Non-Practising, P = Practising, IA = International Affiliate, S = Student, HKIAAT = HKIAAT Student or Member, GAA = GAA Passport holder, NM = Non-Member.

Successful applicants will receive confirmation of registration by email. Unsuccessful applicants will also be notified. If you have not heard from the Institute regarding 2. your registration by 12 May 2014 and if you have other enquiries related to the programme, please make enquiry at 2287 7009 / 2287 7089. 3.

NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.

4

All applications are on a first-come-first-served basis. Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are 5 completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event. 6.

NO REFUND/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled programme, you may nominate a substitute to take your place, provided that the Institute is notified in writing at least two working days prior to the event date.

8. All scheduled events will be cancelled in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.

The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.

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