pdate on tax anti-avoidance – part 2

Programme Code: TFA151119

Following the part 1 update on anti-avoidance held earlier this year, participants should have general understanding on the sections of the Inland Revenue Ordinance that deal with tax avoidance, and the significant court cases and their tax implications.

In part 2, which has a practical focus, the speaker will look at a number of simple and common planning scenarios, how they would be expected to be approached by the Inland Revenue Department and the technical arguments in favour and against the anti-avoidance provisions being applied. Examples include:

- Artificial structuring of an offshore contract of employment
- Housing benefits where the lessor and lessee (employee) are related (e.g., husband and wife)
- Professional firms' service company arrangements
- Other examples along these lines.

The issue of penalties will also be discussed.

Date Thursday, 19 November 2015

Time 7:00 p.m. - 8:30 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\$150

HKICPA member or student; and IA/ HKIAAT's member or student: HK\$190

or HK\$180 (online enrolment)

Non-member: HK\$330

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Objectives To provide the latest tax updates on tax anti-avoidance

Patricia Gooi, Member of HKICPA taxation faculty executive committee, and Head of Chair

Tax, Asia, MetLife Asia Limited

Michael Olesnicky, Special Advisor, Tax, KPMG Speaker

Participants Tax practitioners, those who wish to understand the tax issues arising from tax

anti-avoidance

Competency **Taxation**

Advanced Level (Please refer to the Institute's online CPD Learning Resource Centre) Rating

CPD hours 1.5



TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: TFA151119 Finance & Operations Department, Hong Kong Institute of CPAs,

e-mail: finance@hkicpa.org.hk

Fax: 2893 9853

37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Payment & Enrolment Status Enquiry: 2287 7381

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<u>Please click here for online enrolment</u> (for HKICPA members only)

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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. 2. Successful applicants will receive confirmation of registration by email. Unsuccessful applicants will also be notified. If you have not heard from the Institute regarding your registration by 18 November 2015 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. 5. Application by tax 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 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. 6. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event. 7. 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 typhon 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. 9. The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances. 10. Personal Data: Your personal data collected from the enrollent process and administration of courses will be used for the purpose of the administration of the course on which you are enroll																					
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