



Update 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

Chair **Patricia Gooi**, Member of HKICPA taxation faculty executive committee, and Head of Tax, Asia, MetLife Asia Limited

Speaker **Michael Olesnicky**, Special Advisor, Tax, KPMG

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

Competency Taxation

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

CPD hours 1.5

