



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Continuing Professional Development (CPD) Programme

HKAS 12 Income Taxes

16 February 2008 (Sat)
(Programme Code: W080216A)

Speaker	: Mr. LAM Chi Yuen, Nelson , FCPA, CFA, Nelson and Company, CPA Mr. Lam, FCPA (Practising) and CFA Charterholder, is experienced in providing financial reporting, assurance and advisory services. He is one of the regular and popular speakers and advisors in International and Hong Kong Financial Reporting Standards and International and Hong Kong Standards on Auditing in HK, Macao and PRC.
Language	: Cantonese (supplemented with English handouts)
Target Audience	: All interested parties
Level	: Intermediate
Time	: 2:30 p.m. - 5:30 p.m.
CPD Hour	: 3 hours
Format	: Workshop
Venue	: Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Fee	: HK\$670 for member, student or IA / HKIAAT's member or student HK\$1,500 for non-member

The workshop aims at illustrating and recapping the requirements of HKAS 12 *Income Taxes*. Topics include:-

- Definition of tax base and temporary difference
- Recognition of deferred tax liabilities and deferred tax assets
- Measurement of deferred tax
- Presentation and disclosures
- HK(SIC) Interpretation 21
- Deferred tax implication on selected HKFRSs and HKASs
- Relevant examples and real cases

