



# HKICPA's Specialist Programmes in Taxation

## Professional Diploma in China Tax / Professional Diploma in Hong Kong Tax

The two professional diplomas in taxation introduced by the Institute, namely, Professional Diploma in China Tax and Professional Diploma in Hong Kong Tax, are developed from the Advanced Diploma in Specialist Taxation programme introduced by the Institute in 2012. The enhanced programme structure and contents aim to accommodate members' different training needs.

Both programmes are part-time programmes, with workshops held on Saturday mornings and tutorials on weekday evenings. Each programme consists of 2 courses and a Professional Ethics Workshop.

All preparatory and contact hours will qualify as verifiable CPD hours for the Institute's members.



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

## Programme Structure of HKICPA's Specialist Programmes in Taxation



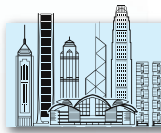
### Professional Diploma in China Tax 中國稅務專業文憑

#### China Tax Course

44.5 teaching hours with 9 workshops and 7 tutorials

##### Pass requirements:

- Passing the examination
- Meeting the minimum attendance required



### Professional Diploma in Hong Kong Tax 香港稅務專業文憑

#### Advanced Hong Kong Tax Course

35 teaching hours with 7 workshops and 7 tutorials

##### Pass requirements:

- Passing the examination
- Passing the presentation with submission of a written report
- Meeting the minimum attendance required



**3-hour Professional Ethics Workshop** (held during the International Tax Course)



#### International Tax Course

33 teaching hours with 6 workshops and 6 tutorials

##### Pass requirements:

- Passing the examination
- Meeting the minimum attendance required

## Objective of the Specialist Programmes in Taxation



These programmes provide participants with an integrated study of international tax and different aspects of Hong Kong or China taxation, with particular emphasis on practical issues relating to these areas and the primary principles that underpin them.

The Professional Diploma in China Tax covers international tax and China taxation topics comparable to the Taxation Law paper of the Chinese Institute of Certified Public Accountants (中國註冊會計師協會) examination.

The Professional Diploma in Hong Kong Tax covers international tax and advanced Hong Kong taxation topics aiming at enhancing participants' tax knowledge and competence beyond the QP Module 14 level with an emphasis on analytical review of cases.

## For whom are the Specialist Programmes designed?



The students of the programmes will be professional accountants who want to extend their tax knowledge and practical experience and stretch themselves to become competent tax advisers in an increasingly complex business environment.

## Award



Upon successful completion of the relevant Courses, participants will be awarded a certificate of completion of the relevant professional diploma, namely Professional Diploma in China Tax or Professional Diploma in Hong Kong Tax.

## Programme Coverage and Structure



Professional Diploma in China Tax comprises International Tax Course, China Tax Course and a Professional Ethics Workshop.

Professional Diploma in Hong Kong Tax comprises International Tax Course, Advanced Hong Kong Tax Course and a Professional Ethics Workshop.

Participants can take the courses in any order. The Professional Ethics Workshop will be held during the International Tax Course.

The International Tax Course and Ethics workshop are required in both diplomas. Participants who are pursuing both diplomas will need to take and pass the International Tax Course and attend the Professional Ethics Workshop once only.

Training manuals will be provided.

In order to enhance the potential for success in the programmes, participants need to commit to studying, obtaining practical experience through their work, and undertaking further reading and research.

## Admission Requirements



Individuals who meet the following criteria are eligible for admission to the Courses:

1. Members of HKICPA or other professional accountancy bodies recognized by HKICPA, and
2. For the Advanced Hong Kong Tax Course, existing knowledge of Hong Kong taxation to the level of Module 14 of the Institute's QP.

There is no requirement for existing knowledge of China tax and international tax to enrol on China Tax Course and International Tax Course respectively.

Practical tax experience is highly desirable for participants to benefit fully from the courses. As places are limited, preference may be given to applicants who have practical experience. Preference may also be given to members of the Institute who are members of the Institute's Taxation Faculty.



	International Tax Course	China Tax Course	Advanced Hong Kong Tax Course
<b>Learning Outcomes</b>	Understanding of the key international tax concepts and practical taxation skills to provide competent tax advice with respect to cross border transactions.	Understanding of key China taxation laws and practice and its application to practical tax computation. Ability to analyse China taxation issues and come up with sound tax planning solutions.	Practical and in-depth knowledge of the key areas in contemporary taxation practice in Hong Kong. Ability to analyse Hong Kong taxation issues and come up with sound tax planning solutions.
<b>Topics covered</b>	<ul style="list-style-type: none"> <li>• Introduction of International Tax &amp; Tax Agreements</li> <li>• Passive Income</li> <li>• Business Profits &amp; Permanent Establishment</li> <li>• Capital Gains &amp; Other Income</li> <li>• Employment Income &amp; Directors Fees</li> <li>• Relief of Double Taxation &amp; Non-discrimination</li> <li>• Transfer Pricing</li> <li>• International Corporate Tax Planning</li> <li>• Mergers &amp; Acquisitions</li> </ul>	<ul style="list-style-type: none"> <li>• 中国税务制度简介</li> <li>• 税收缴收管理制度</li> <li>• 企业所得税</li> <li>• 个人所得税</li> <li>• 增值税</li> <li>• 消费税</li> <li>• 关税</li> <li>• 交易和财产相关税收</li> <li>• 特定目的税</li> </ul>	<ul style="list-style-type: none"> <li>• Source of Profits</li> <li>• Capital vs Revenue Expenditure</li> <li>• Capital vs Revenue Income</li> <li>• Corporate Tax Planning, Tax Avoidance &amp; Tax Risk Management</li> <li>• Tax Controversy</li> <li>• Objection &amp; Appeals</li> <li>• Global Employees &amp; Individual Income Tax Planning</li> </ul>
<b>Medium of Instruction</b>	English	Cantonese / Putonghua (The training materials are written in Simplified Chinese.)	English

## Teaching Professionals

### Course Directors



**Anthony Tam**, CPA (Canada), FCPA (Hong Kong) and Chartered Tax Advisor (Hong Kong), is currently the Senior Advisor of Mazars Certified Public Accountants in Hong Kong. Prior to being the Senior Advisor of Mazars Hong Kong, he was Tax Partner and Asia Pacific Tax Leader of Mazars China and Mazars International. Before he joined Mazars, he was Deputy Managing Tax Partner, Southern China, of Deloitte Touche Tohmatsu, China and Tax Partner of Deloitte & Touche, Canada. His areas of specialization include Hong Kong and China tax, with extensive experience in mergers and acquisitions as well as transfer pricing. He was also the Chairman of HKICPA's Taxation Faculty Executive Committee and a member of Joint Liaison Committee of Taxation ("JLCT"), a group of tax professionals advising the Hong Kong government on taxation. Prior to coming to Hong Kong, he taught Canadian taxation part-time at the undergraduate level at the Faculty of Commerce, University of Toronto and was also one of the lecturers of the In-Depth Tax Course of the Canadian Institute of Chartered Accountants. He was also a facilitator on China Taxation of the Advanced Taxation Program run by the Academy of Taxation of Singapore.



**Stephen Lee**, FCPA (Hong Kong) and FCPA (Australia), was for several years an Assessor with the Inland Revenue Department in Hong Kong. He later joined Ernst & Young Hong Kong and took an active role in providing Hong Kong and China tax and business advisory services to many major clients. He was admitted as a partner in 1996 and relocated to the Ernst & Young Beijing office between 2001 and 2004 where he headed the office's Tax and Business Advisory Department. Between 2005 and 2013, Stephen relocated to the firm's Shanghai Office, taking up various roles including the office's head of Tax and Business Advisory Department, China Tax Center Leader, and In-House Tax Leader. He left Ernst & Young in July 2013.



**David Lai**, FCPA (Hong Kong), CPA (Canada), CA (CAANZ), is a practising Barrister-at-Law at Gilt Chambers, Hong Kong. He is also an Adjunct Associate Professor (formerly Senior Lecturer) at the Department of Accounting, Hong Kong University of Science and Technology. David specializes in corporate, commercial and taxation laws with particular expertise in international tax and tax treaty interpretation. Academically, he holds two degrees in taxation: Master of International Taxation from University of Sydney and MSc (Taxation) from University of Oxford. At Oxford, David focused on European and international taxation and received Distinctions in Tax Treaties and Transfer Pricing. Besides, he also completed advanced transfer pricing training at the WU Transfer Pricing Center of the Institute for Austrian and International Tax Law.

### Facilitators for workshops and tutorials

Experienced specialists in the field of taxation comprising practising accountants, academics and lawyers.



**Hong Kong Institute of Certified Public Accountants**

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213 Queen's Road East, Wanchai, Hong Kong

Tel: (852) 2287 7228



**Enquiries**

**About the Specialist Programmes  
in Taxation**

 Tel: 2287-7098

 E-mail: [taxdiploma@hkicpa.org.hk](mailto:taxdiploma@hkicpa.org.hk)

**About joining the Taxation Faculty**

 E-mail: [tf@hkicpa.org.hk](mailto:tf@hkicpa.org.hk)



Acquire in-depth taxation knowledge with

## Advanced Hong Kong Tax Course



The Institute's **Advanced Hong Kong Tax Course** provides practical and in-depth knowledge of the key areas in contemporary taxation practice in Hong Kong. The course is built upon the foundational taxation knowledge and deepen into more complex tax concepts and regulations. Key topics covered:

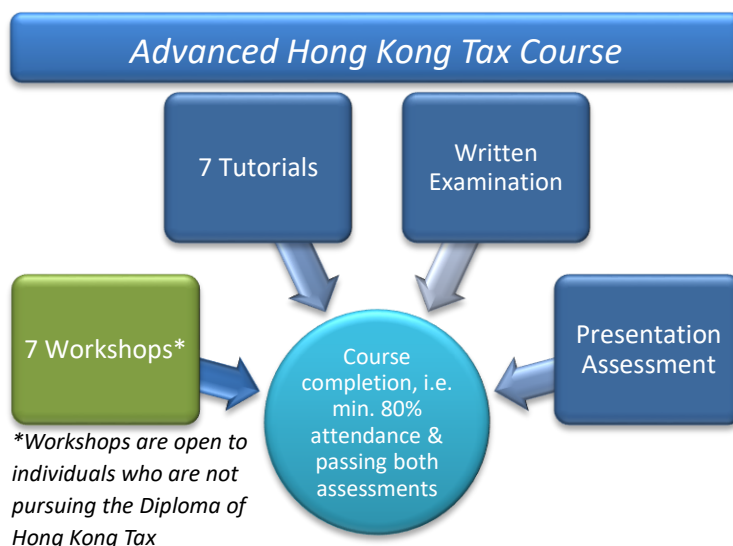
- Capital vs. revenue: A review of precedent cases
- The source concept: Guiding principles and practice (I) & (II)
- Corporate tax planning, tax avoidance, and tax risk management
- Resolving tax controversy (I) & (II)
- Global employees and individual income tax planning

### Full course

The full **Advanced Hong Kong Tax Course** is a compulsory component of the **Professional Diploma in Hong Kong Tax** (香港稅務專業文憑) together with successful completion of the Institute's *International Tax Course*. Participants are required to complete the workshops, tutorials, and assessments. More details can be found on the [programme flyer](#).

### A prefect refreshment course for busy accountants

The **Advanced Hong Kong Tax Course** provides a perfect combination of topics to help busy accountants to stay up-to-date with practical taxation knowledge without the hassle of seeking out various taxation seminars. Individuals can enrol to workshops (total of 7 workshops) as standalone series without pursuing the diploma.



Advanced Hong Kong Tax Course 2024 – Timetable			
Session	Topics	Workshops (Sats) 10:00 am – 1:00 pm	Tutorials (Tues) 7:00 pm – 9:00 pm
1	Capital vs. revenue: A review of precedent cases	18 May	21 May
2	The source concept: Guiding principles and practice (I)	1 June	4 June
3	The source concept: Guiding principles and practice (II)	15 June	18 June
4	Corporate tax planning, tax avoidance and tax risk management	29 June	2 July
5	Resolving tax controversy (I) – Practical aspects of handling tax investigation	13 July	16 July
6	Resolving tax controversy (II) – Managing objections and appeals	27 July	30 July
7	Global employees and individual income tax planning	10 August	13 August
Assessment: Written Examination		21 September	
Assessment: Presentation (with submission of a written report)		5 October	

Note:

- The course was designed and intended as a face-to-face training course. The Institute reserves the right to run all or parts of the course in online e-learning mode under any unforeseen circumstances.
- Practical tax experience is highly desirable for participants benefit fully from the courses.
- Certificate of completion will be available to candidates who have successfully completed the two required modules, they are (i) Advanced Hong Kong Tax Course and International Tax Course, and/or (ii) China Tax Course and International Tax Course. More details can be found on the [programme flyer](#).

Enrol Now		Enquiries: 2287-7098 or <a href="mailto:taxdiploma@hkicpa.org.hk">taxdiploma@hkicpa.org.hk</a>		
Programme:	Advanced Hong Kong Tax Course 2024			
Venue:	HKICPA training center and other training venues			
Medium of instruction:	English			
Target participants:	Members of HKICPA ( <u>or</u> other professional accountancy bodies recognized by HKICPA) who have possessed knowledge of Hong Kong taxation to the level of module D or module 14 of the Institute's QP or equivalent.			
Fees and CPD hours:		<b>Member</b>	<b>Non-Member</b>	<b>CPD hours<sup>^</sup></b>
	(Full) Course	HK\$16,500	HK\$23,100	40
	(Full) Course re-take	HK\$14,900	HK\$20,800	40
	(Assessment re-take) Written examination	HK\$2,000	HK\$2,800	2.5
	(Assessment re-take) Presentation and written report	HK\$2,000	HK\$2,800	2.5
	Workshops (7 sessions)	HK\$9,000	HK\$12,700	21
	Workshops (single session)	HK\$1,300	HK\$1,900	3
	<sup>^</sup> CPD hours to be granted subject to actual attendance; all preparatory and contact hours will qualify as verifiable CPD hours for Institute's members.			
Enrolment application:	Applications submitted online, via e-mail or by post will be accepted.			
Enrolment deadline:	16 May 2024			



## ADVANCE HONG KONG TAX COURSE 2024 – ENROLMENT APPLICATION

### Section 1 – Personal Particulars

☒ where appropriate. All fields are compulsory except ^ is marked.

#### 1.1 Are you a member of HKICPA?

- ☐ Yes, my membership no. is \_\_\_\_\_.
- ☐ No. Specify the name of the professional accountancy body that you hold membership of:

\_\_\_\_\_

(name of the professional accountancy body)

#### 1.2 Are you currently a member of the Tax Faculty of HKICPA? ☐ Yes ☐ No

☐ Mr. ☐ Ms.

Family name,

Given name

(English Name)

中文

Mobile: \_\_\_\_\_

E-mail: \_\_\_\_\_

Organization: \_\_\_\_\_

Position^: \_\_\_\_\_

Note:

- For **members** of the Institute, the registered details in the membership records will be used as means of administrative communications of this course, unless otherwise specify in **Section 1**.
- For **non-members**, the English and Chinese names as provided in **Section 1** will be used.

### Section 2 – Qualification and Experience

☒ where appropriate. All fields are compulsory.

#### 2.1 Knowledge of HK taxation

☐ I have passed module D or module 14 of the Institute's QP.

☐ I have possessed the Hong Kong taxation knowledge equivalent to module D or module 14 of the Institute's QP.

Specify the **equivalent course/examination** and **year** that you completed/passed:

#### 2.2 Level of taxation experience gained

☐ 3.1 - 6 years

☐ 6.1 - 10 years

☐ 10.1 - 15 years

☐ over 15 years

### Section 3 – Fees and Payment

☒ where appropriate

Item	Member	Non-Member
(Full) Course	<input type="checkbox"/> HK\$15,700 <input type="checkbox"/> HK\$16,500	<input type="checkbox"/> HK\$22,000 <input type="checkbox"/> HK\$23,100
(Full) Course re-take	<input type="checkbox"/> HK\$14,200 <input type="checkbox"/> HK\$14,900	<input type="checkbox"/> HK\$19,800 <input type="checkbox"/> HK\$20,800
(Assessment re-take) Written examination	<input type="checkbox"/> HK\$2,000	<input type="checkbox"/> HK\$2,800
(Assessment re-take) Presentation and written report	<input type="checkbox"/> HK\$2,000	<input type="checkbox"/> HK\$2,800
Workshops (7 sessions)	<input type="checkbox"/> HK\$9,000	<input type="checkbox"/> HK\$12,700
Workshops (single session)	<input type="checkbox"/> HK\$1,300 x _____ sessions	<input type="checkbox"/> HK\$1,900 x _____ sessions
Circle the workshop(s) that you wish to enrol: <b>1 / 2 / 3 / 4 / 5 / 6 / 7</b>	Amount: _____	Amount: _____

☐ Cheque (No. \_\_\_\_\_) payable to HKICPA or Hong Kong Institute of Certified Public Accountants

☐ VISA / MasterCard

☐ BOC HKICPA VISA

☐ BOC HKICPA UnionPay card

Card Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Expiry Date: (MM/YY) \_\_\_\_ / \_\_\_\_

Cardholder's Name: \_\_\_\_\_

Cardholder's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

- Cash will not be accepted. Fees paid are non-refundable and non-transferable. A refund will only be made if the application is not accepted.
- Applications will not be processed if post-dated or dishonoured cheques are received.
- Any bank charges/expenses incurred as a result of unsuccessful credit card payments or dishonoured cheques shall be borne by the applicant.

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#### Section 4 – Points to Note

- The Institute reserves the right to cancel part/all of the programme, or change the dates, time, delivery format, venues, contents and/or teachers due to unforeseen circumstances.
- All enrolment applications are subject to the Institute's final approval.
- Course fee is non-refundable or non-transferrable upon receipt of payment by the Institute. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method.
- Workshops/tutorials/assessments will be postponed if Typhoon Signal No.8 or above or a Black Rainstorm Warning is hoisted/going to be hoisted. Participants will later be notified details of the substitute session.
- No unauthorized audio or video recording is allowed in the Course.
- The Institute reserves the right to amend the above terms and conditions without prior notice. In case of any disputes, the Institute reserves the right to make the final decision.
- **Personal Data.** Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. 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. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of 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://mas.hkicpa.org.hk/mycpa/communication/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](mailto: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 <https://www.hkicpa.org.hk/en/Tools/Privacy-policy>.

#### Section 5 – Declaration ☒ where appropriate

- ☐ I confirm that I have read and fully understood all the terms and conditions as set out in this form.
- I declare that the information given in this form is true and correct to the best of my knowledge and belief. If I am subsequently found to have provided false information, I agree to have my enrolment terminated without refund.

Signature of Applicant: \_\_\_\_\_ Date (DD/MM/YY): \_\_\_\_\_

#### Enrollment applications submission by:

1. ONLINE application through the [HKICPA website](https://www.hkicpa.org.hk);
2. E-MAIL to [taxdiploma@hkicpa.org.hk](mailto:taxdiploma@hkicpa.org.hk); or
3. POST to HKICPA (27/F, Wu Chung House, 213 Queen's Road East, Wanchai, HK. "Attn: E&T/HKTax")