Taxation Faculty (TF)

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Seminar

The Latest Assessing Practice on Court-free Corporate Amalgamation rogramme Code: TFA160705

Court-free corporate amalgamation became possible with the enactment of the new Companies Ordinance (Cap. 622) in 2014. In the absence of corresponding provisions in the Inland Revenue Ordinance governing the tax treatments under a court-free corporate amalgamation, uncertainty remains. Meanwhile, the Inland Revenue Department ("IRD") has sought to provide some guidance by publishing certain guidelines on its assessing practice as well as three advance ruling cases on court-free amalgamation on its website for taxpayer's reference. In this seminar, the speakers will cover:

Highlights:

- What is a court-free corporate amalgamation:
- What should taxpayers pay attention to when conducting a court-free corporate amalgamation;
- The IRD's latest assessing practice; and
- Case sharing.

Tuesday, 5 July 2016 **Date**

Time 7:00 p.m. - 8:30 p.m.

Venue Theatre of the Joint Professional Centre

Unit 1, G/F, the Center, 99 Queen's Road Central, Hong Kong

(Please click here for the location map)

English Language

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 updates on court-free corporate amalgamation in Hong Kong

Chair Kitty Yip, Member of HKICPA taxation faculty executive committee, and Associate Director,

Taxation Services, HLB Hodgson Impey Cheng Taxation Services Limited

Speakers Gwenda Ho, Tax Partner, PricewaterhouseCoopers Limited

Yan Yeung, Senior Manager, Tax Services, PricewaterhouseCoopers Limited

Participants Tax practitioners and those who wish to understand court-free corporate amalgamation in

Hong Kong

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: TFA160705 Finance & Operations Department, Hong Kong Institute of CPAs,

e-mail: finance@hkicpa.org.hk

Deadline: 4 July 2016 Membership

Fax: 2893 9853

No.

Payment & Enrolment Status Enquiry: 2287 7381

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

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)

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 Membership Status: TF = Taxation Faculty member. PR = 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 your registration by 4 July 2016 and if you have other enquiries related to the programme, please make enquiry at 2287 7009 / 2287 7089. NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose. 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 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. NO REFUNDICANCELLATION 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. All scheduled events will be cancelled in the event of typhon signal no. 8 or above or 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. Personal Data: Your personal data collected from the enrollment process and administration of courses will be used												
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