



## Seminar on "Guidelines on the Tax Treatments in DIPN 43 and 44"



<b>Date</b>	16 June 2014, Monday
<b>Time</b>	6:45 p.m. – 9:45 p.m.
<b>Venue</b>	The Joint Professional Centre Limited, Lecture Theatre, Unit 1, G/F, The Centre, 99 Queen's Road Central, Hong Kong.
<b>Speaker</b>	<b>Mr. Patrick Ho</b> , LL.B, LL.M., MBA, MCS, FCPA, FCCA, FTIHK, Barrister-at-law, Principal Lecturer, FTMS Training Systems (HK) Limited. He is the sole author of the book "Hong Kong Taxation and Tax Planning", and has more than 30 years' experience in tax practice and university teaching.
<b>Medium of instruction</b>	Cantonese supplemented with English handouts
<b>Class size</b>	100 persons
<b>Enrolment fee</b>	HK\$220 per person for HKICPA registered students and members HK\$350 for non-members
<b>Enrolment deadline</b>	3 June 2014, Tuesday

### Course outline

This seminar explains the tax treatments of offshore funds and the new agreement on the avoidance of double taxation on income earned across the border with Mainland China. It aims at explaining the main tax guidelines provided by the commissioner of Inland Revenue in the Departmental Interpretation and Practice Note No. 43 and 44.

- Profits tax treatment of offshore funds
- The relief available for income earned by Hong Kong residents in the Mainland China according to the Anti-avoidance of Double Tax Arrangement signed with the Mainland.

**To enroll**, please click [here](#) to download the application form.

**Acceptance** is on a first-come-first-served basis. Confirmation on enrolment will be sent to participants three days before the course commencement date.

**Enquiries:** Ms. Ruby Lee, tel: 2287 7070 / email: rubylee@hkicpa.org.hk

**Register early  
to secure your seat!**