



## Workshop on "Practical Profits Tax Computation"



- Date** 27 September 2011, Tuesday
- Time** 6:45 p.m. – 9:45 p.m.
- Venue** The Joint Professional Centre Limited, Lecture Theater,  
Unit 1, G/F, The Centre, 99 Queen's Road Central, Hong Kong.
- Speaker** **Mr. Patrick Ho**, 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.
- Medium of instruction** Cantonese supplemented with English handouts
- Training method** Lecture, instructor-led discussion and attendees' active participation.  
Simulated tax cases will be used.
- Enrolment fee** HK\$220 per person for HKICPA registered students and members  
HK\$350 for non-members
- Enrolment deadline** 14 September 2011, Wednesday

### Course outline

To enable participants to understand how to prepare profits tax computation and complete profits tax return for the year of assessment 2010/2011.

Commercial accountants, auditors and tax professionals for understanding:

- How to complete the profits tax return for the year of assessment 2010/2011?
- How to calculate the assessable profits under section 20AE?
- Treatment of royalty under section 15 (1)(ba)
- Treatment of deduction of interest expense under sections 16(2A), (2B) and (2C)
- Distinction between machinery and building structure and the effect on the claim of depreciation allowance
- Treatment of repair, replacement, refurbishment and improvement
- Treatment of specific deduction under sections 16B, 16F, 16G, 16I and 16K
- Is a statement of loss from Inland Revenue Department an assessment?
- How to handle loss of a proprietor, partnership and corporation?
- How an assessor would examine a taxpayer's profits tax return?

**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:** Miss Doris Wong, tel: 2287 7236 / email: [doris@hkicpa.org.hk](mailto:doris@hkicpa.org.hk)

**Register early  
to secure your seat!**