

## Seminar on "HKAS 12 Income Taxes"



- Date** 21 September 2012, Friday
- Time** 6:45 p.m. – 9:45 p.m.
- Venue** The Joint Professional Centre Limited, Lecture Theatre  
Unit 1, G/F., The Centre, 99 Queen's Road Central, Hong Kong.
- Speakers**
- Ms. Clara Yu**  
Clara is currently a partner in the Technical Department of Deloitte Touche Tohmatsu, Hong Kong. She has over 12 years of experience with special responsibilities for accounting and financial reporting under HKFRS/IFRS. From 2007 to 2008, Clara was the Director (Compliance and Investigation) of the Hong Kong Financial Reporting Council. She was responsible for leading the secretariat of the Financial Reporting Council to perform investigations of audit and financial reporting deficiencies.
- Ms. Susan Zhu**, a senior manager in the Technical Department of Deloitte Touche Tohmatsu, Hong Kong
- Enrolment fee** HK\$220 per person for HKICPA registered students and members  
HK\$350 for non-members
- Language** Cantonese supplemented with English handouts
- Enrolment deadline** 10 September 2012, Monday

### Course outline

This seminar provides an introduction of the concept for deferred taxation, the recognition exceptions and disclosure requirements in the financial statements with practical examples illustrating deferred taxation calculation and disclosure. In addition, the seminar covers the amendments to HKAS 12 Deferred Tax: Recovery of Underlying Assets.

- **Part I – Basic concepts:**
  - The concept of deferred taxation
  - What are temporary differences and tax base
  - Examples on deferred tax calculation
  - Presentation and disclosures: tax reconciliation and deferred taxation
- **Part II – Special topics:**
  - Recognition exceptions: initial recognition exemption, goodwill and investments
  - Deferred tax assets
  - Business combination
  - Application of Amendments to HKAS 12 Deferred Tax: Recovery of Underlying Assets
  - Practical issue

**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:** Mr. Doris Wong, tel: 2287 7236 email: [doris@hkcipa.org.hk](mailto:doris@hkcipa.org.hk)

**Register early  
to secure your seat!**