



# Advanced Diploma in Specialist Taxation 2013/2014

The Hong Kong Institute of Certified Public Accountants invites applications for admission to its Advanced Diploma in Specialist Taxation 2013/2014. The programme comprises 3 modules: Intermediate China Tax, Advanced Hong Kong Tax and Intermediate International Tax. This is a part-time programme, with workshops to be held on Saturday afternoons and tutorials to be held on weekday evenings. Each module lasts for approximately 3 months. The programme contents are the same as for the 2012 programme. Starting from 2013, a modular approach has been adopted allowing participants the flexibility to complete the 3 modules at their own pace. The first module, Intermediate China Tax, will commence on **16 March 2013**.

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

## Modular Structure of the Advanced Diploma in Specialist Taxation



## Objective of the Programme

This programme will provide participants with an integrated study of different aspects of Hong Kong, China and international taxation, with particular emphasis on the practical issues relating to these areas and the primary principles that underpin them. The programme will enable participants to extend their competence in the field of Hong Kong taxation and to broaden their competence in China and international taxation.

## Who is the Advanced Diploma designed for?

Advanced Diploma students will be members of the Institute who want to extend their tax knowledge and practical experience and stretch themselves to become sophisticated tax advisers in an increasingly complex environment.

## Learning Outcomes

On completion of the programme, participants should have attained:

- A practical knowledge of the key areas in contemporary taxation practice in Hong Kong.
- An understanding of China taxation law and practice and its application to practical tax computation.
- An ability to analyze Hong Kong and China taxation issues and tax planning, in both local and international business operations.
- A solid foundation of key international tax concepts.
- Practical taxation skills to provide competent tax advice with respect to cross border transactions.

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

## Programme Coverage and Structure

The programme consists of 85.5 teaching hours with three modules:

- Advanced Hong Kong Tax, building on the Institute's QP Module D
- Intermediate China Tax, focusing on the major China taxes
- Intermediate International Tax, focusing on the tax law and practice that apply in cross-border trade and investments.

Students' training manuals will be provided.

Participants can take the Advanced Hong Kong Tax and Intermediate China Tax modules in any order. Intermediate International Tax module can only be taken after successfully passing both the Intermediate China Tax and Advanced Hong Kong Tax modules.

## Admission Requirements

Individuals who meet the following criteria are eligible for admission to the Advanced Diploma programme:

1. HKICPA members, and
2. (a) for the Advanced Hong Kong Tax module, existing knowledge of Hong Kong taxation to the level of Module D of the Institute's QP, and  
(b) for the Intermediate International Tax module, successful completion of both the Intermediate China Tax and Advanced Hong Kong Tax modules.

There is no requirement for existing knowledge of China or international tax to enrol on Advanced Diploma in Specialist Taxation modules.

Priority admission will be given for eligible applicants who enrol and pay for the first 2 modules (i.e. the Intermediate China Tax module and the Advanced Hong Kong Tax module) at the same time.

Practical tax experience is highly desirable for participants to benefit fully from the programme. As places are limited (approximately 72 places for each module) 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.

## Hong Kong Institute of Certified Public Accountants Timetable for Advanced Diploma in Specialist Taxation 2013/2014

	Workshop dates	Tutorial dates		
		Monday sessions	Wednesday sessions	Thursday sessions
<b>Module: Intermediate China Tax</b>				
1 Enterprise Income Tax I	16 Mar 2013	18 Mar 2013	20 Mar 2013	21 Mar 2013
2 Enterprise Income Tax II	23 Mar 2013	25 Mar 2013	10 Apr 2013	11 Apr 2013
3 Individual Income Tax	13 Apr 2013	15 Apr 2013	17 Apr 2013	18 Apr 2013
4 Value-added Tax, Consumption Tax & Customs Duty	20 Apr 2013	22 Apr 2013	24 Apr 2013	25 Apr 2013
5 Business Tax & Forms of Business Examination	11 May 2013 15 Jun 2013	20 May 2013	22 May 2013	23 May 2013
<b>Module: Advanced Hong Kong Tax</b>				
1 Merger & Acquisition	22 Jun 2013	24 Jun 2013	26 Jun 2013	27 Jun 2013
2 HK-PRC Transactions	29 Jun 2013	8 Jul 2013	10 Jul 2013	4 Jul 2013
3 Transfer Pricing – HK, PRC & OECD Models	27 Jul 2013	29 Jul 2013	31 Jul 2013	1 Aug 2013
4 Global Employees	3 Aug 2013	5 Aug 2013	7 Aug 2013	8 Aug 2013
5 Tax Controversy Examination	24 Aug 2013 14 Sep 2013	26 Aug 2013	28 Aug 2013	29 Aug 2013
<b>Module: Intermediate International Tax</b> Commencing in December 2013 / January 2014 (tentatively)				

- Workshops will be held on Saturday afternoons with duration of 3 hours from 2:00 p.m. to 5:00 p.m.
- Workshops will be attended by the whole class and will include introductory presentations and interactive classroom discussions.
- Tutorials will be held on weekday evenings with duration of 2.5 hours from 7:00 p.m. to 9:30 p.m.
- The class size of each tutorial group will be approximately 12 students.
- Tutorials will emphasise on case studies discussion and practical issues sharing.

### Teaching Professionals

#### Course directors

**Anthony Tam** is currently a Senior Advisor of Deloitte Touche Tohmatsu CPA in Hong Kong and was formerly a Deputy Tax Managing Partner, Southern China of that firm. He is being appointed as the Managing Partner of the China Tax Practice of Mazars CPA in China and will be joining that firm in the near future. His areas of specialization include Hong Kong and China tax, with extensive experience in merger and acquisitions as well as transfer pricing. He is also the Deputy Chair of the Institute's Tax Faculty. He taught part-time in Canadian taxation at the undergraduate level at the Faculty of Commerce, University of Toronto. He was also one of the lecturers of the In-Depth Tax Course of the Canadian Institute of Chartered Accountants. Besides being one of the course directors of this programme, he is also a facilitator on China Taxation of Advanced Taxation Program run by the Academy of Taxation of Singapore.

**Berry Kwock** is a Visiting Associate Professor at United International College, Beijing Normal University-Hong Kong Baptist University in Zhuhai, teaching Applied Ethics, Entrepreneurship and Innovation, Organizational Behaviour, and Introduction to Business. He taught law courses as an Associate Professor at National Chengchi University in Taiwan. Berry previously practised as a lawyer and CPA, served as Chief Financial Officer of multinationals operating in Indonesia, Singapore, Hong Kong and China, and was formerly a partner in charge of tax at Touche Ross in Hong Kong. He has extensive experience in Hong Kong, China and international tax.

#### Workshop facilitators and tutors

Over 20 experienced specialists in the field of taxation comprising practising accountants, academics and lawyers.

### Award

Participants will be awarded a certificate by the Hong Kong Institute of Certified Public Accountants upon successful completion of all three modules.

Prize(s) may be awarded to participant(s) with outstanding achievements in the programme.

### Medium of Instruction

English

### Fee

Intermediate China Tax module: HK\$11,000  
Advanced Hong Kong Tax module: HK\$11,000  
Intermediate International Tax module: HK\$13,000  
Fees are inclusive of the training manuals.

As a special offer for launch of the modular structure of the programme, participants can enrol for both the Intermediate China Tax and Advanced Hong Kong Tax modules in the same year at the discounted fee of HK\$20,000.

### Enrolment

Please submit the completed Application Form together with the required cheque payment (if payment by cheque is selected) to the Institute on or before the following deadlines:

Intermediate China Tax module: **28 February 2013**

Advanced Hong Kong Tax module: **5 June 2013**

To enjoy the special offer for enrolling in both modules at the same time: **28 February 2013**

The Institute reserves the right to cancel part/all of the programme due to unforeseen circumstances.

### Enquiries

About the Advanced Diploma programme:

Ms. Tracy Yeung Tel: 2287-7233  
(e-mail: [tracyyeung@hkicpa.org.hk](mailto:tracyyeung@hkicpa.org.hk))

About joining the Taxation Faculty  
Ms. May Hung Tel: 2287-7009  
(e-mail: [may@hkicpa.org.hk](mailto:may@hkicpa.org.hk))

*"The teacher's presentation was very impressive and she has in-depth experience in China Tax. She gave very clear explanation on the concepts."*

*"We had a very comprehensive discussion on the case study in the tutorial session."*

*"The teacher is very experienced and willing to share practical experience and useful cases with us, leading us to understand the concepts easily."*

*"The teacher explained the issues clearly on every legal aspect and relevant point."*

# Advanced Diploma in Specialist Taxation

## Application for Registration Please complete all sections in **BLOCK LETTERS**.

### Application Deadline:

Intermediate China Tax module: **28 February 2013**  
 Advanced Hong Kong Tax module: **5 June 2013**  
 Both of the above together: **28 February 2013**

The completed form should be sent together with the required cheque payment (if payment by cheque is selected) to

### Professional Development Department

Hong Kong Institute of Certified Public Accountants  
 27/F, Wu Chung House, 213 Queen's Road East,  
 Wanchai, Hong Kong.  
 Enquiries: 2287 7233 (Tracy Yeung)  
 Fax: 2147 3293

**Personal Data (Privacy) Ordinance:** All personal data collected from the enrolment process and administration of taxation courses will only be used for the purpose of the administration of the course on which applicants are enrolled. 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, for keeping members informed of its services and for other uses internally.

## SECTION 1 INDICATION OF MODULE(S) YOU WISH TO STUDY

Please mark a "✓" against the module(s) you wish to study

- Intermediate China Tax module of the 2013/2014 Advanced Diploma in Specialist Taxation programme  
 Advanced Hong Kong Tax module of the 2013/2014 Advanced Diploma in Specialist Taxation programme

Participants of either of the above modules may join the Ethics Workshop to be held at the beginning of the Intermediate International Tax Module. Participants will be notified of the workshop details by email.

## SECTION 2 PERSONAL PARTICULARS

Name\*: (Mr./Ms.\*\*)  
(in English) \_\_\_\_\_ (Family name) \_\_\_\_\_ (Given names)

Name\*: \_\_\_\_\_ HKICPA Membership No.: \_\_\_\_\_  
(in Chinese)

Position: \_\_\_\_\_ Organisation: \_\_\_\_\_

Mobile No.: \_\_\_\_\_ Day-time Tel No.: \_\_\_\_\_

Are you a member of the Institute's Taxation Faculty (TF)?  Yes, (TF Membership No.: \_\_\_\_\_ )  No

\* Your contact details, English and Chinese names as registered in the Institute's membership records will be used in the programme and for issuance of the Certificate upon successful completion of all three modules of the programme. Please contact the Institute for any change of particulars.

\*\* Delete as appropriate.

## SECTION 3 QUALIFICATIONS AND EXPERIENCE

1. Knowledge of Hong Kong taxation:

- I have passed Module D of the Institute's QP.  
 I have the knowledge of Hong Kong taxation equivalent to Module D of the Institute's QP.

My knowledge was gained from# \_\_\_\_\_

2. Highest academic qualification: \_\_\_\_\_

3. Other professional qualifications (if any): \_\_\_\_\_

4. Other related taxation training and duration: \_\_\_\_\_

5. Types and length of taxation experience gained:

	Position(s) held	Type of firm and size	Areas of practice	Approximate length##
Hong Kong taxation <b>A</b>				months
				months
China taxation <b>B</b>				months
				months
International taxation <b>C</b>				months
				months
Total length of taxation experience <b>A + B + C</b>				months

# Please specify the course/examination related to Hong Kong taxation you have completed/passed.

## Please work out the equivalent length (in month) of full time experience gained.

## SECTION 4 CHOICE OF TUTORIAL SESSIONS

The following notes are **VERY IMPORTANT** for your choice of tutorial sessions. Please read them carefully before making your choice.

- Once accepted into the Advanced Diploma, apart from the workshops, you are also required to attend a series of tutorials for each module of the Programme.
- These tutorials will be held on Monday, Wednesday and Thursday evenings as detailed in the Timetable for Advanced Diploma 2013/2014.  
**It is your responsibility to ensure that there is no clash of your time when making your choices.**
- You are therefore required to put down "1", "2" and "3" for 1st, 2nd and 3rd choices respectively in the boxes below.
- If you do not wish to be allocated to a particular tutorial session, please mark a cross "X" in the box as appropriate.
- The Institute will use its best endeavours to accommodate your preferences but no guarantee can be given.
- Once assigned to a specific session, you are **not allowed to change** to another tutorial session. You are required to attend all tutorials.

<b>CHOICE</b> (Please put "1", "2", "3" or "X" to indicate your order of preferences.)	Monday	Wednesday	Thursday
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## SECTION 5 PAYMENT

- Fax enrolment will be accepted only if payment is made by credit card. (Fax No: 2147 3293)
- Cash will not be accepted.
- Crossed cheques should be made payable to the "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Applications will not be processed if post-dated or dishonoured cheques are received.
- Fees paid are non-refundable and non-transferable. A refund will only be made if the application is not accepted.
- Any bank charges and/or expenses incurred as a result of unsuccessful credit card payments or dishonoured cheques shall be borne by the applicant.

Please mark a "✓" as appropriate

Course fee:	<input type="checkbox"/> HK\$11,000 Intermediate China Tax module
	<input type="checkbox"/> HK\$11,000 Advanced Hong Kong Tax module
	<input type="checkbox"/> HK\$20,000 Special offer: both Intermediate China Tax and Advanced Hong Kong Tax modules <small>(Note: No subsequent deferral of individual module(s) allowed)</small>
Payment by:	<input type="checkbox"/> VISA/MasterCard <input type="checkbox"/> Cheque No. _____
	<input type="checkbox"/> BOC HKICPA UnionPay Card (Bank: _____ )

For payment by credit card, please fill in the following:	Card Number: _____
Cardholder's Name: (Please print)	Card Expiry Date (month/year): _____
Date:	Cardholder's Signature: _____
FOR OFFICE USE	Auth. Code No. _____
	Handled by _____
	Date _____

## SECTION 6 OFFICIAL RECEIPTS

Who is sponsoring your Course Fee?	<input type="checkbox"/> <b>Self</b> The official receipt will be issued in the name of the course participant and sent by email.	<input type="checkbox"/> <b>Employer</b> The official receipt will be issued to your employer and sent by email.
	Email Address: _____	Name of Organisation: _____
		Contact Person: _____
		Contact Tel No.: _____
		Email Address: _____

## SECTION 7 POINTS TO NOTE

- All enrolment applications are subject to the Institute's final approval.
- Once an enrolment application is submitted, cancellation is not allowed.
- Workshops/tutorials/examinations will be postponed if Typhoon Signal No.8 or above or a Black Rainstorm Warning is hoisted within two hours before the commencement time. Participants will later be notified details of the substitute session.
- No unauthorized audio or video recording is allowed in the programme.
- The Institute reserves the right to change the dates, time, venues, contents and/or teachers for the workshops or tutorials due to unforeseen circumstances.
- The Institute reserves the right to cancel part/all of the programme due to unforeseen circumstances.
- 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.

## SECTION 8 DECLARATION

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

Date

\_\_\_\_\_

\_\_\_\_\_ (DD/MM/YY)