



# HKICPA's Specialist Programmes in Taxation

## Professional Diploma in China Tax / Professional Diploma in Hong Kong Tax

The two professional diplomas in taxation introduced by the Institute, namely, Professional Diploma in China Tax and Professional Diploma in Hong Kong Tax, are developed from the Advanced Diploma in Specialist Taxation programme introduced by the Institute in 2012. The enhanced programme structure and contents aim to accommodate members' different training needs.

Both programmes are part-time programmes, with workshops held on Saturday mornings and tutorials on weekday evenings. Each programme consists of 2 courses and a Professional Ethics Workshop.

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



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

## Programme Structure of HKICPA's Specialist Programmes in Taxation



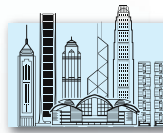
### Professional Diploma in China Tax 中國稅務專業文憑

#### China Tax Course

44.5 teaching hours with 9 workshops and 7 tutorials

#### Pass requirements:

- Passing the examination
- Meeting the minimum attendance required



### Professional Diploma in Hong Kong Tax 香港稅務專業文憑

#### Advanced Hong Kong Tax Course

35 teaching hours with 7 workshops and 7 tutorials

#### Pass requirements:

- Passing the examination
- Passing the presentation with submission of a written report
- Meeting the minimum attendance required



**3-hour Professional Ethics Workshop** (held during the International Tax Course)



#### International Tax Course

33 teaching hours with 6 workshops and 6 tutorials

#### Pass requirements:

- Passing the examination
- Meeting the minimum attendance required

### Objective of the Specialist Programmes in Taxation



These programmes provide participants with an integrated study of international tax and different aspects of Hong Kong or China taxation, with particular emphasis on practical issues relating to these areas and the primary principles that underpin them.

The Professional Diploma in China Tax covers international tax and China taxation topics comparable to the Taxation Law paper of the Chinese Institute of Certified Public Accountants (中國註冊會計師協會) examination.

The Professional Diploma in Hong Kong Tax covers international tax and advanced Hong Kong taxation topics aiming at enhancing participants' tax knowledge and competence beyond the QP Module 14 level with an emphasis on analytical review of cases.

### For whom are the Specialist Programmes designed?



The students of the programmes will be professional accountants who want to extend their tax knowledge and practical experience and stretch themselves to become competent tax advisers in an increasingly complex business environment.

### Award



Upon successful completion of the relevant Courses, participants will be awarded a certificate of completion of the relevant professional diploma, namely Professional Diploma in China Tax or Professional Diploma in Hong Kong Tax.

### Programme Coverage and Structure



Professional Diploma in China Tax comprises International Tax Course, China Tax Course and a Professional Ethics Workshop.

Professional Diploma in Hong Kong Tax comprises International Tax Course, Advanced Hong Kong Tax Course and a Professional Ethics Workshop.

Participants can take the courses in any order. The Professional Ethics Workshop will be held during the International Tax Course.

The International Tax Course and Ethics workshop are required in both diplomas. Participants who are pursuing both diplomas will need to take and pass the International Tax Course and attend the Professional Ethics Workshop once only.

Training manuals will be provided.

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

### Admission Requirements



Individuals who meet the following criteria are eligible for admission to the Courses:

1. Members of HKICPA or other professional accountancy bodies recognized by HKICPA, and
2. For the Advanced Hong Kong Tax Course, existing knowledge of Hong Kong taxation to the level of Module 14 of the Institute's QP.

There is no requirement for existing knowledge of China tax and international tax to enrol on China Tax Course and International Tax Course respectively.

Practical tax experience is highly desirable for participants to benefit fully from the courses. As places are limited, 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.



	International Tax Course	China Tax Course	Advanced Hong Kong Tax Course
<b>Learning Outcomes</b>	Understanding of the key international tax concepts and practical taxation skills to provide competent tax advice with respect to cross border transactions.	Understanding of key China taxation laws and practice and its application to practical tax computation. Ability to analyse China taxation issues and come up with sound tax planning solutions.	Practical and in-depth knowledge of the key areas in contemporary taxation practice in Hong Kong. Ability to analyse Hong Kong taxation issues and come up with sound tax planning solutions.
<b>Topics covered</b>	<ul style="list-style-type: none"> <li>• Introduction of International Tax &amp; Tax Agreements</li> <li>• Passive Income</li> <li>• Business Profits &amp; Permanent Establishment</li> <li>• Capital Gains &amp; Other Income</li> <li>• Employment Income &amp; Directors Fees</li> <li>• Relief of Double Taxation &amp; Non-discrimination</li> <li>• Transfer Pricing</li> <li>• International Corporate Tax Planning</li> <li>• Mergers &amp; Acquisitions</li> </ul>	<ul style="list-style-type: none"> <li>• 中国税务制度简介</li> <li>• 税收缴收管理制度</li> <li>• 企业所得税</li> <li>• 个人所得税</li> <li>• 增值税</li> <li>• 消费税</li> <li>• 关税</li> <li>• 交易和财产相关税收</li> <li>• 特定目的税</li> </ul>	<ul style="list-style-type: none"> <li>• Source of Profits</li> <li>• Capital vs Revenue Expenditure</li> <li>• Capital vs Revenue Income</li> <li>• Corporate Tax Planning, Tax Avoidance &amp; Tax Risk Management</li> <li>• Tax Controversy</li> <li>• Objection &amp; Appeals</li> <li>• Global Employees &amp; Individual Income Tax Planning</li> </ul>
<b>Medium of Instruction</b>	English	Cantonese / Putonghua (The training materials are written in Simplified Chinese.)	English

## Teaching Professionals

### Course Directors



**Anthony Tam**, CPA (Canada), FCPA (Hong Kong) and Chartered Tax Advisor (Hong Kong), is currently the Senior Advisor of Mazars Certified Public Accountants in Hong Kong. Prior to being the Senior Advisor of Mazars Hong Kong, he was Tax Partner and Asia Pacific Tax Leader of Mazars China and Mazars International. Before he joined Mazars, he was Deputy Managing Tax Partner, Southern China, of Deloitte Touche Tohmatsu, China and Tax Partner of Deloitte & Touche, Canada. His areas of specialization include Hong Kong and China tax, with extensive experience in mergers and acquisitions as well as transfer pricing. He was also the Chairman of HKICPA's Taxation Faculty Executive Committee and a member of Joint Liaison Committee of Taxation ("JLCT"), a group of tax professionals advising the Hong Kong government on taxation. Prior to coming to Hong Kong, he taught Canadian taxation part-time at the undergraduate level at the Faculty of Commerce, University of Toronto and was also one of the lecturers of the In-Depth Tax Course of the Canadian Institute of Chartered Accountants. He was also a facilitator on China Taxation of the Advanced Taxation Program run by the Academy of Taxation of Singapore.



**Stephen Lee**, FCPA (Hong Kong) and FCPA (Australia), was for several years an Assessor with the Inland Revenue Department in Hong Kong. He later joined Ernst & Young Hong Kong and took an active role in providing Hong Kong and China tax and business advisory services to many major clients. He was admitted as a partner in 1996 and relocated to the Ernst & Young Beijing office between 2001 and 2004 where he headed the office's Tax and Business Advisory Department. Between 2005 and 2013, Stephen relocated to the firm's Shanghai Office, taking up various roles including the office's head of Tax and Business Advisory Department, China Tax Center Leader, and In-House Tax Leader. He left Ernst & Young in July 2013.



**David Lai**, FCPA (Hong Kong), CPA (Canada), CA (CAANZ), is a practising Barrister-at-Law at Gilt Chambers, Hong Kong. He is also an Adjunct Associate Professor (formerly Senior Lecturer) at the Department of Accounting, Hong Kong University of Science and Technology. David specializes in corporate, commercial and taxation laws with particular expertise in international tax and tax treaty interpretation. Academically, he holds two degrees in taxation: Master of International Taxation from University of Sydney and MSc (Taxation) from University of Oxford. At Oxford, David focused on European and international taxation and received Distinctions in Tax Treaties and Transfer Pricing. Besides, he also completed advanced transfer pricing training at the WU Transfer Pricing Center of the Institute for Austrian and International Tax Law.

### Facilitators for workshops and tutorials

Experienced specialists in the field of taxation comprising practising accountants, academics and lawyers.




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**Enquiries**

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**About joining the Taxation Faculty**

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