



Latest Departmental Interpretation and Practice Notes No. 21

Programme Code: S110124S

The Inland Revenue Department (“IRD”) released the revised Departmental Interpretation and Practice Notes (“DIPN”) No. 21 on the locality of profits in December 2009. The revised DIPN suggests a more stringent approach being adopted by the IRD in assessing the source of profits. This can have a significant impact on taxpayers seeking offshore claims.

In this seminar, the speakers will share their views on the revised DIPN No. 21, as well as some planning ideas in relation to the source of profits.

Date	Monday, 24 January 2011
Time	6:30 p.m. – 8:00 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen’s Road East, Wanchai, Hong Kong.
Format	Seminar
Language	English
Fee	HK\$190 for HKICPA member or student; and IA/ HKIAAT’s member or student HK\$180 for online enrolment HK\$330 for non-member
Objectives	Understanding the salient points of the revised DIPN No. 21, its practical application, the potential challenges, and how to prepare for such challenges.
Speakers	Mr. Jeremy Choi , Tax Partner, PricewaterhouseCoopers Limited Ms. Gwenda Ho , Senior Tax Manager, PricewaterhouseCoopers Limited
Participants	CFO, Finance Directors / Managers, Tax Directors / Managers, Accounting Managers, etc
Competency	Taxation
Rating	Intermediate Level (Please refer to the Institute's online CPD Learning Resource Centre)
CPD hours	1.5

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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Course Information Enquiry: 2287 7386
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