



Seminar on "HKAS 12 Income Taxes"



- Date** 13 October 2011, Thursday
- Time** 6:30 p.m. – 9:30 p.m.
- Venue** SCOPE Admiralty Learning Centre, Room UR8, 8/F.,
United Centre, 95 Queensway, Admiralty, Hong Kong
- Speaker** **Ms. Clara Yu**
Clara is currently a director in the Technical Department of Deloitte Touche Tohmatsu. 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.
- 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** 29 September 2011, Thursday

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
 - Deferred tax of investment properties (Amendments to HKAS 12 Deferred Tax: Recovery of Underlying Assets)

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

**Register early
to secure your seat!**