



Workshop on "Practical Profits Tax Computation"



Date	6 March 2013, Wednesday
Time	6:45 p.m. – 9:45 p.m.
Venue	Rooms 2-4, Hong Kong Institute of CPAs, 27/F Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.
Speaker	Mr. Patrick Ho , LL.B, LL.M., MBA, MCS, FCPA, FCCA, FTIHK, Barrister-at-law, Principal Lecturer, FTMS Training Systems (HK) Limited. He is the sole author of the book "Hong Kong Taxation and Tax Planning", and has more than 30 years' experience in tax practice and university teaching.
Medium of instruction	English
Training method	Lecture, instructor-led discussion and attendees' active participation. Simulated tax cases will be used.
Class size	60
Enrolment fee	HK\$220 per person for HKICPA registered students and members HK\$350 for non-members
Enrolment deadline	21 February 2013, Thursday

Course outline

To enable participants to understand how to prepare profits tax computation and complete profits tax return.

Commercial accountants, auditors and tax professionals for understanding:

- How to complete the profits tax return
- How to calculate the assessable profits under section 20AE?
- Treatment of royalty under section 15(1)(a), (b) and (ba)
- Treatment of deduction of interest expense under sections 16(2A), (2B) and (2C)
- Treatment of repair, replacement, refurbishment and improvement
- Treatment of specific deduction under sections 16E, 16EA, 16EB and 16EC
- How to handle loss of a proprietor, partnership and corporation?
- How an assessor would examine a taxpayer's profits tax return?

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: Miss Theresa Choi, tel: 2287 7099 / email: theresachoi@hkicpa.org.hk

**Register early
to secure your seat!**