



Workshop on "Practical Profits Tax Computation"



Date	12 February 2014, Wednesday
Time	6:30 p.m. – 9:30 p.m.
Venue	The Joint Professional Centre Limited, Lecture Theatre, Unit 1, G/F., The Centre, 99 Queen's Road Central, 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	Cantonese
Training method	Lecture, instructor-led discussion and attendees' active participation. Simulated tax cases will be used.
Class size	100 persons
Enrolment fee	HK\$220 per person for HKICPA registered students and members HK\$350 for non-members
Enrolment deadline	4 February 2014, Tuesday

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: Mr. Ronald Wu, tel: 2287 7236 / email: ronaldwu@hkicpa.org.hk

**Register early
to secure your seat!**