



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 to be held on Saturday afternoons and tutorials to be held on weekday evenings. Each programme consists of 2 courses and an Ethics Workshop.

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

Programme Structure of HKICPA's Specialist Programmes in Taxation



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 I (稅法 <一>) and Taxation II (稅法 <二>) papers of the Mainland Certified Tax Agent (中國註冊稅務師) 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 D level with an emphasis on analytical review of cases.

Programme Coverage and Structure

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

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

Participants can take the courses in any order. The 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 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.

For whom are the Specialist Programmes designed?

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

Prize(s) may be awarded to participant(s) with outstanding achievements in each Course.

Admission Requirements

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

1. HKICPA members, and
2. For the Advanced Hong Kong Tax Course, existing knowledge of Hong Kong taxation to the level of Module D 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
Learning Outcomes	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.
Topics covered	<ul style="list-style-type: none"> • Introduction of International Tax & Tax Agreements • Passive Income • Business Profits & Permanent Establishment • Capital Gains & Other Income • Employment Income & Directors Fees • Relief of Double Taxation & Non-discrimination • Transfer Pricing • International Corporate Tax Planning • Mergers & Acquisitions 	<ul style="list-style-type: none"> • 中国税务制度简介 • 企业的组成方式 • 税收缴收管理制度 • 企业所得税 • 个人所得税 • 增值税 • 消费税 • 营业税 • 关税 • 交易和财产相关税收 • 特定目的税 	<ul style="list-style-type: none"> • Source of Profits • Capital vs Revenue Expenditure • Capital vs Revenue Income • Corporate Tax Planning, Tax Avoidance & Tax Risk Management • Tax Controversy • Objection & Appeals • Global Employees & Individual Income Tax Planning
Medium of Instruction	English	Cantonese / Putonghua (The training materials are written in Simplified Chinese.)	English
Fees (Inclusive of a training manual)	HK\$13,000	HK\$15,000	HK\$15,000

Teaching Professionals

Course Directors

Anthony Tam CA (Canada) and FCPA (Hong Kong) is the Tax Partner of Greater China practice of Mazars Certified Public Accountants. His areas of specialization include Hong Kong and China tax, with extensive experience in mergers and acquisitions as well as transfer pricing. He is also the Chairman of HKICPA's Taxation Faculty Executive Committee. Prior to coming to Hong Kong, he taught part-time in Canadian taxation at the undergraduate level at 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. Besides being one of the course directors of these programmes, he is also a facilitator on China Taxation of Advanced Taxation Program run by the Academy of Taxation of Singapore.

Berry Kwok recently taught as a Visiting Associate Professor at United International College, Beijing Normal University-Hong Kong Baptist University in Zhuhai, teaching Applied Ethics, Entrepreneurship and Innovation, Organizational Behaviour, Principles of Law and Introduction to Business. He also taught law courses as an Associate Professor at National Chengchi University in Taiwan. Berry previously practised as a lawyer and CPA, served as Chief Financial Officer of multinationals operating in Indonesia, Singapore, Hong Kong and China, and was formerly a partner in charge of tax at Touche Ross in Hong Kong. He has extensive experience in Hong Kong, China and international tax.

Stephen Lee 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 up 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 and is now a Director of his own tax service company.

Facilitators for workshops and tutorials

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

Enquiries

About the Specialist Programmes in Taxation

Ms. Nicole Yan Tel: 2287-7233
(e-mail: nicoleyan@hkicpa.org.hk)

About joining the Taxation Faculty

Ms. May Hung Tel: 2287-7009
(e-mail: may@hkicpa.org.hk)



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