



DIPN 42 on “Taxation of Financial Instruments and Taxation of Foreign Exchange Differences”

Tuesday, 24 January, 2006



Date	24 January 2006
Time	6:00 pm – 7:30 pm (Refreshments will be served at 5:45 pm)
Venue	Lecture Hall, Inland Revenue Department, 7/F., Revenue Tower, 5 Gloucester Road, Hong Kong.
Fee	HKD100 per person for TIG members HKD150 per person for Non-TIG members
CPD Credit	1.5 hours
Application Deadline	19 January 2006

Panellists

Mr. Chu Yam-yuen Ag. Deputy Commissioner of Inland Revenue (Technical)
Mr. Chiu Kwok-kit Ag. Assistant Commissioner of Inland Revenue
Mr. Fung Chi-keung Ag. Senior Assessor
Mr. Kaushal Tikku Partner, Tax Services, PricewaterhouseCoopers Limited
Ms. Deborah Annells Managing Director, AzureTax Ltd, member of the Taxation Committee and convener of the TIG Management Committee

Issues to be discussed

The panellists will address:

- Timing of taxable profits
- Legal form and economic substance of financial instruments
- Nature of profits derived from financial instruments
- Locality of profits derived from financial instruments
- Hedge accounting and taxation

Registration

The number of places is limited and in the event of over-subscription, places will be allocated on a first-come-served basis with priority given to TIG members.

For those who wish to attend the discussion forum, please complete the attached reply slip and return it **by post or by fax** to the Institute **for registration on or before Thursday, 19 January 2006**, together with a cheque payable to “Hong Kong Institute of Certified Public Accountants.” Fax registration will be accepted only for institute Visa card payments.

Confirmation of acceptance of registration will be sent by e-mail. If registration confirmation is not received two days before the event, please contact Ms. May Hung at **2287 7009**.

Programme

6:00 pm Opening remarks by chairman
6:05 pm Presentation by panellists
6:45 pm Q & As on panel presentation
6:55 pm Roundtable discussion
7:10 pm Group representatives to present feedback to panel on groups' discussion on the issue
7:25 pm Summary of discussion and conclusion by Ms. Deborah Annells



**TIG Evening Discussion Forum –
 DIPN 42 on “Taxation of Financial Instruments
 and Taxation of Foreign Exchange Differences”
 Enrolment Form**

24 January 2006

(Please reply on or before 19 January 2006)

FOR OFFICE USE

Seq. no.: _____

Handled by: _____

Please type or print: -

Name: (*Mr. / Mrs. / Ms.) _____ Institute Membership No.: _____

Company name: _____

Position held: _____ Computerised ticketing (CT) system ^(see note 2):

Telephone No.: _____ Fax No.: _____

E-mail: _____

Please ✓ as appropriate

<p>Admission Fee: <input type="checkbox"/> HKD100 per person (TIG Members) <input type="checkbox"/> HKD150 per person (Non-TIG members)</p> <p>Payment by: <input type="checkbox"/> Cheque no.: _____ (Bank: _____) <input type="checkbox"/> Institute's VISA Gold Card <input type="checkbox"/> Institute's VISA Platinum Card</p>																					
For payment by credit card, please fill in the following:	Card no.: <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> <td style="width: 15px; height: 15px;"></td> </tr> </table>																				
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*Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants"
 Only Institute's Affinity Credit Card is accepted.*

Note:

1. Enrolments are accepted on a first-come-first-served basis. No telephone reservation will be accepted.
2. The closing date for enrolment is **19 January 2006**.
3. If you have a HKICPA Membership Card or Affinity Credit Card issued by Wing Lung Bank, you can use the CT system. For details, please go to the Institute's homepage at <http://www.hkicpa.org.hk>.
4. Confirmation will be sent by e-mail unless your application for registration is unsuccessful. If you do not receive it by 22 January 2006, please contact Ms. May Hung on 2287 7009.
5. Unless the seminar is cancelled due to unforeseen circumstances, no refund will be given after your registration has been confirmed.