



US income tax system overview and implications of US tax reform bill

Programme Code: SCPD18030801

The U.S. tax reform bill has recently been passed and signed into law by President Trump. It is likely have a significant impact on individuals, businesses, and multinational companies.

This seminar will cover underlying tax implications of the reform, considerations to assist you when evaluating their impact on individuals and businesses, and possible actions to address the relevant changes.

Among other topics, the speakers will cover:

- Individual tax rates / individual alternative minimum tax (AMT)
- Standard and itemised deductions
- C corporation rate / pass-through rate
- Cost recovery / Business interest expense limitation
- Corporate net operating losses
- Mandatory repatriation / Foreign subsidiary taxation
- Base erosion measures aimed at related-party payments

Date Thursday, 8 March 2018

Time 7:00 p.m. – 8:30 p.m.

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Language English

Fee

- Taxation Faculty member: HK\$150
- HKICPA member or student; and IA/ HKIAAT's member or student: HK\$190 or HK\$180 (online enrolment)
- Non-member: HK\$330

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Objectives To provide the updates on U.S. tax

Chair **Christina Ng**, member of HKICPA Taxation Faculty member services sub-committee, and Principal Lecturer, Faculty of Business and Economics, The University of Hong Kong

Speakers **Erica Chan**, Director, Global Mobility Services, KPMG China

Becky Wong, Director, US Corporate Tax, KPMG China

Participants Tax practitioners and those who wish to know the U.S. tax reform

Competency Taxation

Rating Advanced Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

CPD hours 1.5



TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD18030801

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

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Seq. no.: _____

Deadline: 6 March 2018

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$150	HKICPA member, student /IA/HKIAAT member, student HK\$190	Non- member HK\$330
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- Notes:**
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