



# 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 held on Saturday afternoons and tutorials on weekday evenings. Each programme consists of 2 courses and a Professional Ethics Workshop.

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



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

## Programme Structure of HKICPA's Specialist Programmes in Taxation



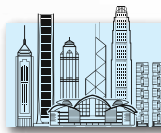
### Professional Diploma in China Tax 中國稅務專業文憑

#### China Tax Course

44.5 teaching hours with 9 workshops and 7 tutorials

##### Pass requirements:

- Passing the examination
- Meeting the minimum attendance required



### Professional Diploma in Hong Kong Tax 香港稅務專業文憑

#### Advanced Hong Kong Tax Course

33 teaching hours with 6 workshops and 6 tutorials

##### Pass requirements:

- Passing the examination
- Passing the presentation with submission of a written report
- Meeting the minimum attendance required



**3-hour Professional Ethics Workshop** (held during the International Tax Course)



#### International Tax Course

33 teaching hours with 6 workshops and 6 tutorials

##### Pass requirements:

- Passing the examination
- Meeting the minimum attendance required

## 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 (税法 <一>) and Taxation II (税法 <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.

## 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.

## Programme Coverage and Structure



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

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

Participants can take the courses in any order. The Professional 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 Professional 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.

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

## Teaching Professionals

### Course Directors



**Anthony Tam**, CPA (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 was also the Chairman of HKICPA's Taxation Faculty Executive Committee. Prior to coming to Hong Kong, he taught Canadian taxation part-time at the undergraduate level at the 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. He is also a facilitator on China Taxation of the Advanced Taxation Program run by the Academy of Taxation of Singapore.



**Stephen Lee**, FCPA (Hong Kong) and FCPA (Australia), 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. He is a member of the HKICPA's China Tax Sub-Committee.



**David Lai**, JD, CPA is a Lecturer at the Department of Accounting, Hong Kong University of Science and Technology. He specializes in corporate, commercial and taxation laws with particular expertise in international tax and tax treaty interpretation. David is a qualified accountant in Hong Kong, US, Australia and New Zealand, and is also admitted to practice law in New York, Australia and New Zealand. He holds a Master degree of International Taxation from the University of Sydney and is currently extending his tax knowledge at the University of Oxford where he is completing a second master's degree in taxation. At Oxford, David received a Distinction in Tax Treaties. He is also a member of the Board of Review (Inland Revenue Ordinance).

### Facilitators for workshops and tutorials

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





# HKICPA's Specialist Programmes in Taxation China Tax Course

This China Tax Course is a compulsory component of the Professional Diploma in China Tax (中國稅務專業文憑).  
Please refer to the [leaflet](#) for details of the HKICPA's professional diplomas in taxation.

Topic / Assessment	Workshop Date	Monday Tutorial Date	Wednesday Tutorial Date	Thursday Tutorial Date
1. 中国税务制度简介及税收征收管理制度	24 Aug 2019	Participants are required to attend one of the below series of tutorials, on Mondays, Wednesdays or Thursdays.		
2. 增值税（一）货物和修理修配劳务及销售服务、无形资产、不动产	7 Sep 2019	9 Sep 2019	11 Sep 2019	12 Sep 2019
3. 增值税（二）增值税退税及免税的适用情况、征收管理及税收优惠	21 Sep 2019	23 Sep 2019	25 Sep 2019	26 Sep 2019
4. 消费税及关税	5 Oct 2019	8 Oct 2019 (Tue)	9 Oct 2019	10 Oct 2019
5. 企业所得税（一）	19 Oct 2019	21 Oct 2019	23 Oct 2019	24 Oct 2019
6. 企业所得税（二）	2 Nov 2019	4 Nov 2019	6 Nov 2019	7 Nov 2019
7. 土地及房地产相关税收	16 Nov 2019	18 Nov 2019	20 Nov 2019	21 Nov 2019
8. 个人所得税（一）综合所得	30 Nov 2019	N/A	N/A	N/A
9. 个人所得税（二）非综合所得及其它特殊目的税	14 Dec 2019	16 Dec 2019	18 Dec 2019	19 Dec 2019
考試	4 Jan 2020 (afternoon)			

- Course Fee of this China Tax Course is HK\$15,000, inclusive of a training manual (written in Simplified Chinese).
- This Course has 9 workshops and 7 tutorials with 44.5 teaching hours. The medium of instruction is Cantonese / Putonghua.
- Workshops are held on Saturday afternoons with duration of 3 hours from 2:00pm to 5:00pm.
- Tutorials are held on weekday evenings with duration of 2.5 hours from 7:00pm to 9:30pm.

## Enrolment Application

Enrolment Deadline: 16 Aug 2019

We welcome enrolment application by ✓ E-mail: [taxdiploma@hkicpa.org.hk](mailto:taxdiploma@hkicpa.org.hk) ✓ Fax: 2147 3293 ✓ Post

If sending in the enrolment application by post, please send together with the required payment to:

HKICPA-Education and Training Dept., 27/F, Wu Chung House, 213 Queen's Rd East, Wanchai, Hong Kong. Re: China Tax Course Application

**Enquiry: 2287 7233 / 2287 7359 Email: [taxdiploma@hkicpa.org.hk](mailto:taxdiploma@hkicpa.org.hk)**

### SECTION 1 – PERSONAL PARTICULARS (Please complete this section in BLOCK LETTERS.)

Name\*: (Mr./Ms.\*\*)  
(in English) \_\_\_\_\_ (Family Name) \_\_\_\_\_ (Given Names) \_\_\_\_\_ Name\*: \_\_\_\_\_ (in Chinese)

HKICPA Membership No.: \_\_\_\_\_ Mobile No.: \_\_\_\_\_

Position: \_\_\_\_\_ Organization: \_\_\_\_\_

Are you a member of the Institute's Taxation Faculty (TF)? ☐ Yes, (TF Membership No.: \_\_\_\_\_) ☐ No

\* Your contact details, English and Chinese names as registered in the Institute's membership records will be used in the programme and for issuance of Examination Result Slip. Please contact the Institute for any change of particulars.

\*\* Delete as appropriate.

### SECTION 2 – QUALIFICATIONS AND EXPERIENCE

- Highest academic qualification: \_\_\_\_\_
- Other professional qualifications (if any): \_\_\_\_\_
- Types and length of taxation experience gained:

Position(s) held	Type of firm and size	Areas of practice	Length of full time experience
			years
			years
			years
			years
Total length of taxation experience			years

### SECTION 3 – CHOICE OF TUTORIAL SESSIONS

The following notes are **VERY IMPORTANT** for your choice of tutorial sessions. Please read them carefully before making your choice.

1. Once accepted into the China Tax Course, apart from the workshops, you are also required to attend a series of tutorials.
2. These tutorials will be held on Monday, Wednesday and Thursday evenings as detailed in the Timetable overleaf. **It is your responsibility to ensure that there is no clash of your time when making your choices.**
3. You are required to put down "1", "2" and "3" for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> choices respectively in the boxes below.
4. If you do not wish to be allocated to a particular series of tutorial sessions, please mark a cross "X" in the box as appropriate.
5. The Institute will use its best endeavours to accommodate your preferences but no guarantee can be given.
6. Once assigned to a specific session, you are **not allowed to change** to another tutorial session. You are required to attend all tutorials.

	Mondays	Wednesdays	Thursdays
<b>CHOICE</b> (Please put "1", "2", "3" or "X" to indicate your order of preferences.)			

### SECTION 4 – PAYMENT

Please tick the appropriate box:

Course Fee: <input type="checkbox"/> HK\$15,000 (Standard fee) <input type="checkbox"/> HK\$14,900 (Discounted fee for applicants who have attended the relevant seminar on 8 August 2019)			
<input type="checkbox"/> Cheque No. _____ (Bank: _____)			
<input type="checkbox"/> BOC HKICPA Visa <input type="checkbox"/> BOC HKICPA UnionPay Card <input type="checkbox"/> Other Visa/MasterCard			
Card Number			Card Expiry Date (month/year):
Cardholder's Name (please print):		Cardholder's Signature:	Date:
FOR OFFICE USE		Auth. code no.	Handled by
			Date

1. Cash will not be accepted.
2. Crossed cheques should be made payable to the "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Applications will not be processed if post-dated or dishonoured cheques are received.
3. Fees paid are non-refundable and non-transferable. A refund will only be made if the application is not accepted.
4. Any bank charges and/or expenses incurred as a result of unsuccessful credit card payments or dishonoured cheques shall be borne by the applicant.

### SECTION 5 – POINTS TO NOTE

1. All enrolment applications are subject to the Institute's final approval.
2. Once an enrolment application is submitted, cancellation is not allowed.
3. **NO** certificate will be issued upon successful completion of this Course alone. A certificate will be issued only upon successful completion of the Professional Diploma in China Tax. Please refer to the [leaflet](#) about this diploma for details.
4. No unauthorized audio or video recording is allowed in the Course.
5. The Institute reserves the right to change the dates, time, venues, contents and/or teachers for the workshops or tutorials due to unforeseen circumstances.
6. The Institute reserves the right to cancel part/all of the Course due to unforeseen circumstances.
7. The Institute reserves the right to amend the above terms and conditions without prior notice. In case of any disputes, the Institute reserves the right to make the final decision.
8. **Personal Data (Privacy) Ordinance:** Personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which applicants are enrolled. Data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis, for keeping members informed of its services and for other uses internally. The Institute intends to use the personal data of your name, email address and correspondence address to inform you of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. For member and student member you may opt out from receiving such materials at any time by login the following link, <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.

### SECTION 6 – DECLARATION

I confirm that I have read and fully understood all the terms and conditions as set out in this form.

I declare that the information given in this form is true and correct to the best of my knowledge and belief. If I am subsequently found to have provided false information, I agree to have my enrolment terminated without refund.

Signature

Date

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
DD MM YYYY

Places for the course are limited. The Institute's decision on enrolment is final.