



## Tax Audit on Small and Medium-sized Enterprises

Programme Code: SCPD19112703

Small and medium-sized enterprises (SMEs) may encounter tax audit conducted by the Inland Revenue Department (IRD). The common approaches in handling tax audit on SMEs including formulation of settlement basis and negotiation tactics would be an important agenda of SMEs. In addition, the tax reporting obligations, filing procedures and penalty provisions of the Inland Revenue Ordinance are essential for SMEs.

This seminar aims to provide insights on the tax audit issues for SMEs and an understanding on how to better prevent and manage tax controversy risks. Case sharing will be included to pinpoint what has been explained during the seminar.

Topics include:

- A brief introduction about tax audit conducted by the Field Audit and Investigation Section of the IRD and the tax audit process
- An analysis of tax audit on SMEs and the possible ways of settlement
- Tax reporting obligations and filing procedures of SMEs
- Penalty provision and consideration
- Case sharing

**Speaker**

**Mr. Wilson Cheng**, Partner, Hong Kong Business Tax Services/ Tax Controversy Services, Ernst & Young

(Speaker's profiles are printed overleaf)

**Date**

**Wednesday, 27 November 2019**

**Time**

12:30 p.m. – 2:00 p.m.

**Venue**

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

**Format**

Seminar

**Language**

English

**Fee**

HKICPA member or student: HK\$150  
IA/ HKIAAT member or student: HK\$150  
Non-member: HK\$330

**Participants**

Persons who want to gain knowledge in handling tax issues for SMEs; Tax practitioners

**Competency\***

Taxation

**Sub-competency\***

Tax computation & tax compliance

**Rating\***

Foundation to intermediate level

**CPD hours**

1.5

\* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

## **About the speaker**

**Mr. Wilson Cheng**, Partner, Hong Kong Business Tax Services/ Tax Controversy Services, Ernst & Young

Mr. Cheng has 20 years of Hong Kong corporate tax and transaction tax experiences. He provides tax advisory and compliance services to conglomerates, listed companies as well as US and European-based multinational corporations.

Mr. Cheng's tax experiences include group structure rationalization, tax due diligence review, pre-acquisition tax structuring advice, cross-border transaction planning and compliance, IPO review and restructuring as well as tax accounting advice. He has extensive experience in dealing with Hong Kong tax authorities, for example assisting corporations in settling pro-longed tax disputes on contentious tax issues. More recently, he advised his clients on tax efficient procurement model and structure, withholding tax planning as well as the application of tax resident certificate for tax treaties between Hong Kong and overseas jurisdictions.

Mr. Cheng has diverse industry experience, including retail and consumer products, food and beverage, technology, real estate, entertainment, media and telecommunications sectors. He regularly contributes tax technical articles to newspapers and technical journals and is a frequent speaker at tax seminars organized by various professional bodies in Hong Kong. He also serves as the Committee Member of Association of Chartered Certified Accountants (ACCA) Hong Kong from 2018/19 onwards and is the co-chairman of the taxation sub-committee of ACCA Hong Kong. From 2012/13 to 2015/16, he was the Council Member of the Taxation Institute of Hong Kong and was the founding organizer of CTA Conference in Hong Kong.



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