

E-seminar:

Programme Code: ESEMTF202021

Tax treaty 101

About the topic

Double taxation may arise when corporations or individuals have cross border activities. Corporate taxpayers with cross border transactions have been relying on tax treaty protection and benefits to minimize their overall burden. Tax treaty benefits may include reduction in withholding tax rates on passive income, tax sparing relief, tax credit relief in the home country for foreign tax paid in foreign treaty countries.

To Individuals who render services in host countries may not need to pay income tax in the host countries if certain conditions in the relevant tax treaties are met. In addition, tax credit relief is normally available to the individuals in the home country for income tax paid in foreign treaty countries.

In this seminar, the speaker will walk you through the basic structure and the key provisions in the OECD model tax treaty. Examples will also be provided as to how to apply these provisions in real life situation.

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About the event

Available period	29 Sep 2020 – 28 Sep 2021
Format	E-seminar
Fee	<ul style="list-style-type: none"> Taxation Faculty member: HK\$120 HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150 Non-member: HK\$330 <p><i>Not a faculty member? Click here to join.</i></p>
Language	Cantonese
HKICPA CPD credit	1.5 hours (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	Online registration by 28 Sep 2021 (offline registration by 23 Sep 2021)

Speaker

David Lai

Barrister, Gilt Chambers
Member, Taxation Faculty
Executive Committee, and Course
Director, Institute's Specialist
Programmes in Taxation

Moderator

Eric Chiang

Deputy Director, Advocacy &
Practice Development, HKICPA

* Please refer [here](#) for descriptions of the various ratings.



About the speaker

David Lai

Barrister, Gilt Chambers

Member, Taxation Faculty Executive Committee, and Course Director, Institute's Specialist Programmes in Taxation

David is barrister and he is a former Lecturer at the Department of Accounting, Hong Kong University of Science and Technology.

David specializes in corporate, commercial and taxation laws with particular expertise in international tax and tax treaty interpretation. David is a dually-qualified accountant and lawyer in multiple jurisdictions. Academically, he holds two degrees in taxation: Master of International Taxation from University of Sydney and MSc (Taxation) from University of Oxford. At Oxford, David focused on European and international taxation and received Distinctions in Tax Treaties and Transfer Pricing. Besides, he also completed advanced transfer pricing training at the WU Transfer Pricing Center of the Institute for Austrian and International Tax Law.