



E-learning webinar:

Event Code: EWEB25040901

## Foreign-sourced income exemption regime: Updates after the first two years of implementation

### About the topic

Hong Kong's foreign-sourced income exemption (FSIE) regime has undergone significant changes since its initial implementation on 1 January 2023 and subsequent modification on 1 January 2024. The Inland Revenue Department (IRD) has released guidance detailing various aspects of the regime, including covered income, the economic substance requirement and participation exemption. In light of these ongoing developments, it is important to understand the latest updates and practical applications of the FSIE regime in Hong Kong, after the first two years of its implementation.

In this webinar, the speakers will:

- Provide a quick recap of the modified FSIE regime
- Discuss the IRD's latest guidance
- Share insights on the practical implications and business considerations around the FSIE regime
- Analyse the interaction between the FSIE regime and other tax rules and incentives in Hong Kong

[Click here](#) for more events by Taxation Faculty

### About the event

<b>Date &amp; time</b>	<b>Wednesday, 9 April 2025</b> 12:30 p.m. – 2:00 p.m.
<b>Format</b>	<b>Live webinar</b>
<b>Fee</b>	<ul style="list-style-type: none"><li>• Taxation Faculty member: HK\$230</li><li>• HKICPA member or student; and IA: HK\$270</li><li>• Non-member: HK\$400</li></ul> <i>Not a faculty member? <a href="#">Click here</a> to join.</i>
<b>Language</b>	English
<b>HKICPA CPD credit</b>	1.5 hours (subject to actual attendance)
<b>Rating</b>	Intermediate level*
<b>Competency</b>	Taxation*
<b>Application deadline</b>	<b>Online registration by 7 April 2025</b> (offline registration by 3 April 2025)

### Speakers

#### Nick Wong

Senior Tax Manager, Business  
Tax Advisory, KPMG China

#### Edmond Ma

Manager, Tax Policy and  
Knowledge Management,  
KPMG China

### Chair

#### Eugene Yeung

Chair, Taxation Faculty Executive  
Committee, and  
Partner, Business Tax Advisory,  
KPMG China

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



## About the speakers

### Nick Wong

#### Senior Tax Manager, Business Tax Advisory, KPMG China

Nick is a senior manager of KPMG's corporate tax practice in Hong Kong and has strong experience in dealing with corporate tax affairs of local and multinational clients.

He is experienced in handling tax disputes with the Inland Revenue Department, advising on corporate restructuring, and exploring the adoption of local tax incentives and potential tax optimisation. His client portfolio is well diversified, with a focus on the telecommunications and consumer markets, including clients in the bioscience and technology sectors.

### Edmond Ma

#### Manager, Tax Policy and Knowledge Management, KPMG China

Edmond is a manager in the Tax Policy and Knowledge Management team at KPMG, where he focuses on studying Hong Kong and international tax developments and providing technical support on a wide range of tax issues. In addition to his research and advisory work, Edmond is responsible for conducting in-house technical training sessions, producing tax publications, and preparing technical content for the firm's tax seminars and marketing campaigns.

Before taking on his current role, Edmond worked in the corporate tax practice at Deloitte. During his time there, he provided tax consulting services and assisted in handling tax disputes for clients across various industries, including banking, legal, securities trading, telecommunications, and businesses in the digital economy.

### Disclaimer

- The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute or reflect the official policies and views of the Institute or its members.
- The Institute does not endorse or recommend any products or services and is not responsible for any loss or damage arising from using such products or services.
- Participants are reminded that there are a wide range of products or services available in the market. Participants should carry out their own research and obtain independent advice before subscribing to any products or services.
- The Institute takes no responsibility for any loss incurred by any person acting or refraining from acting as a result of participation in the event.

## Registration

- **Online enrolment by 7 April; offline enrolment by post or email also by 3 April:**

Complete the enrolment form and return it to the Institute by 3 April, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Email registration will be accepted for payment by any VISA/ Master card or the BOC HKICPA UnionPay card.

**You may consider your registration to be successful unless you receive notification from us to the contrary.**

- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **Contact Ms Zita Cheung at 2287-7057 for enquiry.**