

Face-to-face seminar:
Charitable Organisations
– How to resolve the IRD's recent reviews

Event Code: SCPD25050902

About the topic

In recent years, the Inland Revenue Department (IRD)'s practices on administering tax exemption for charitable organisations have been evolving. It should be noted that a charity's tax-exemption status does not mean that all its income is exempt from tax. According to the IRD's tax guide for charitable institutions and trusts of a public character, a tax-exempt charity's profits from business activities (e.g. property letting, investments, etc.) may still be subject to taxation, unless certain additional conditions are satisfied. A charity's tax exemption status is subject to periodic review by the IRD, which has been intensifying its efforts in this regard in recent years. It is crucial for charities to remain vigilant and stay informed about any developments in the IRD's practices and effectively manage the IRD's reviews.

In this seminar, the speakers will share their views on the updated tax guide, and their practical experience in handling the IRD's reviews of charities in actual cases, highlight what kind of income is exempted, what is taxable and how to mitigate the tax risk. Specifically, the speakers will cover:

- IRD's current focus of reviews on charities
- Charities' common misconceptions about their tax position
- Practical solutions for common charity-related tax issues
- Points to note when applying for tax exemption as a charity
- Insights from real cases

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

About the event

Date & time	Friday, 9 May 2025 6:00 p.m. – 7:30 p.m.
Venue	HKICPA training centre, 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai
Fee	<ul style="list-style-type: none">• Taxation Faculty member: HK\$230• HKICPA member or student; and IA: HK\$270• Non-member: HK\$400 <i>Not a faculty member? Click here to join.</i>
Language	Cantonese with English terminology
HKICPA CPD credit	1.5 hours (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	Online registration by 7 May 2025 (offline registration by 6 May 2025)

Speakers

Philip Hung
Director,
Tax Controversy Services, PwC

Felix Tsang
Associate Director,
Tax Controversy Services, PwC

Kabe Chow
Senior Consultant,
Tax Controversy Services, PwC

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



About the speakers

Philip Hung

Director, Tax Controversy Services, PwC Hong Kong

Philip has over 35 years' experience in Hong Kong taxation with six years in IRD. He is a well-known expert in the tax field and investigation specialty. After he left the IRD, Philip concentrated in assisting clients in handling tax investigation and field audit cases. Philip was the first to set up a specialised team to handle the IRD's tax investigation and field audit cases for clients in the industry. His clients include SMEs, listed companies and various multinational corporations, involving complicated cases, such as worldwide onshore/offshore claims, disputes on contract processing and import processing arrangements, transfer pricing adjustments, etc.

Philip is a regular speaker on tax audits and frequently contributes newspaper and magazines articles on related topics.

Felix Tsang

Associate Director, Tax Controversy Services, PwC Hong Kong

Felix has over 15 years of experience in resolving tax audits, tax investigation and other tax disputes for multinational corporations and local SMEs in different industries, including manufacturing, services, fund management and charitable institutions, and involving a diverse range of issues, such as offshore claims, cross-border transactions, contract / import processing arrangements, anti-avoidance, transfer pricing, charity tax exemption applications and defence, and Board of Review proceedings.

With insights in tax dispute resolution, Felix also has comprehensive experience in providing practical tax and business advice from a dispute prevention angle, including tax health checks, defence file building, post-audit restructuring, tax due diligence, fee structure for fund management, and charity set ups.

Kabe Chow

Senior Consultant, Tax Controversy Services, PwC Hong Kong

Kabe has over 4 years of experience in the field of Hong Kong taxation, with extensive expertise in managing complex tax audits and profits tax disputes with the IRD for multinational corporations and local businesses. Notably, Kabe possesses a proven track record in successfully resolving tax disputes within the burgeoning landscape of the cryptocurrency industry.

Additionally, Kabe has hands-on experience on resolving tax disputes for charities, assisting on petitions for tax exemption under Section 87 of the Inland Revenue Ordinance, and tax health check reviews for charities, showcasing a comprehensive understanding of tax implications and compliance requirements in these specialised areas.



Registration

- **Online enrolment by 7 May; offline enrolment by post or email also by 6 May:**

Complete the enrolment form and return it to the Institute by 6 May, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". E-mail 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.

- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.
- **Contact Mr. Terry Lam at 2287-7386 for enquiry.**

Remarks

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.