

Face-to-face seminar:
Offshore claims
– Recent developments and new strategies

Event Code: SCPD26011302

About the topic

In the ever-evolving landscape of tax litigation, understanding recent case law developments is crucial for practitioners navigating offshore claims. This seminar will examine recent developments in case law and Inland Revenue Department practice relating to Inland Revenue Ordinance, section 14 disputes, including the recent Court of First Instance decisions on appeal in Samsung SDI (Hong Kong) Limited, Touax Containers Investment Limited, Wise Pearl Limited, and Foxconn (Far East) Limited.

In this seminar, the speaker will:

- Focus on the importance of evidence and findings of fact before the Board of Review, and current developments in the judicial approach to: (1) appeals from the Board; and (2) the application of the “broad guiding principle” and the “operations test”.
- Based on the expert speaker’s experience as a tax litigator, provide practical suggestions and solutions for practitioners in dealing with revenue audits and disputes in the matter of source and offshore claims.
- Discuss strategies for dealing with ancillary matters that can arise in connection with offshore claims, including delays in obtaining a determination, tax reserve certificates, and section 70A applications.
- Aim to provide a strong pragmatic and technical grounding for practitioners at all stages of tax litigation.

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About the event

Date & time	Tuesday, 13 January 2026 12:30 p.m. – 2:00 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	English
HKICPA CPD credit	1.5 hours (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	Online registration by 9 January 2026 (offline registration by 8 January 2026)

Speaker

Stefano Mariani

Solicitor-Advocate (Hong Kong), Barrister (England & Wales)
M.A. (Oxon.), M.Sc. (LSE)

Chair

Philip Hung

Director,
Tax Controversy Services, PwC

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



About the speaker

Stefano Mariani

Barrister (England & Wales), Solicitor-Advocate (Hong Kong)

M.A. (Oxon.), M.Sc. (LSE)

Stefano was called to the Bar of England and Wales in 2013 and admitted as a solicitor-advocate in Hong Kong 2020 and currently practises in both jurisdictions. He has extensive experience in tax dispute resolution, including practising as a solicitor-advocate in Hong Kong, where he has argued cases for the taxpayer from the Inland Revenue Board of Review to the Court of Final Appeal. He acted as both litigator and sole advocate in a number of recent Inland Revenue Ordinance and Stamp Duty Ordinance appeals. He has been a co-author of the Encyclopaedia of Hong Kong Taxation and Adjunct Associate Professor at the University of Hong Kong, as well as a longstanding member of the Institute. He has also published numerous articles in the fields of taxation and trusts.

Registration

- **Online enrolment by 9 January; offline enrolment by post or email also by 8 January:**

Complete the enrolment form and return it to the Institute by 8 January, 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

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- 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.