

Face-to-face seminar:  
Charitable Organisations

Event Code: SCPD26051401

– Latest developments in IRD's practice and tips for dealing with reviews

### About the topic

The Inland Revenue Department (IRD)'s practices on administering tax exemptions for charitable organisations have been evolving, and 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, such as property letting and investment, may still be subject to taxation, unless certain conditions are satisfied. A charity's tax exemption status is also subject to periodic review, and the IRD has been intensifying its efforts in this regard. Estimated assessments may be issued to charities and the IRD may not allow holdover of disputed tax without compelling grounds. It is crucial for charities to remain vigilant and stay informed about developments in the IRD's practices, and to be able to manage any IRD review effectively.

In this seminar, the speakers will share their views on the updated tax guide, and their practical experience in handling actual cases of IRD's reviews of charities, highlighting what kinds of income are 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

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### About the event

<b>Date &amp; time</b>	<b>Thursday, 14 May 2026</b> <b>12:30 p.m. – 2:00 p.m.</b>
<b>Venue</b>	HKICPA training centre, 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai
<b>Fee</b>	<ul style="list-style-type: none"><li>• Taxation Faculty member: HK\$300</li><li>• HKICPA member or student; and IA: HK\$340</li><li>• Non-member: HK\$470</li></ul> <p><i>Remarks: The fee includes refreshments, which will be provided at the beginning of the seminar.</i></p> <p><i>Not a faculty member? <a href="#">Click here</a> to join.</i></p>
<b>Language</b>	Cantonese with English terminology
<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 11 May 2026</b> (offline registration by 8 May 2026)

### Speakers

**Philip Hung**  
Director,  
Tax Controversy Services, PwC

**Felix Tsang**  
Associate Director,  
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 small and medium enterprises (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.



## Registration

- **Online enrolment by 11 May; offline enrolment by post or email also by 8 May:**

Complete the enrolment form and return it to the Institute by 8 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 Ms. Kate Wong at 2287-7009 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.
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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.