

Face-to-face seminar:

Event Code: SCPD26060201

Navigating tax residency, income sourcing, double taxation and tax reporting for cross-border employees

About the topic

Amid heightened global uncertainty, organisations are reassessing where capital is deployed and where talents are based. With more capital and professionals returning to the Chinese Mainland and Hong Kong, cross-border travel and work arrangements are increasing - bringing a sharper focus to income tax exposure, evolving reporting expectations, and the governance challenges associated with cross-border employment structures.

Join us for a practical update on the latest developments and the key drivers of cross-border tax outcomes - tax residence, remote working, income sourcing rules and double-tax relief, and how these considerations affect talent mobility and tax cost outcomes. The speakers will discuss recent Inland Revenue Department practice, Hong Kong Board of Review decisions, PRC Individual Income Tax (IIT) administrative trends, PRC IIT court cases and Common Reporting Standard 2.0 timeline, and their implications for dual-employment arrangements, frequent travellers and individuals with multi-jurisdictional tax exposure.

The speakers will also provide a brief Hong Kong Salaries Tax update on practical employment tax developments affecting employers and employees, such as the tax reporting on remote working, income apportionment, tax deductions and tax credit claims.

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About the event

Date & time	Tuesday, 2 June 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\$300• HKICPA member or student; and IA: HK\$340• Non-member: HK\$470 <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? Click here to join.</i></p>
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 28 May 2026 (offline registration by 27 May 2026)

Speakers

Louis Lam
Member, Taxation Faculty
Executive Committee, and
Managing Director, Alvarez &
Marsal Asia Limited

Eric Leung
Senior Director, Alvarez & Marsal
Asia Limited

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



About the speakers

Louis Lam

Member, Taxation Faculty Executive Committee, and Managing Director, Alvarez & Marsal Asia Limited

Louis is a managing director of Alvarez & Marsal, and previously the China South leader and tax partner of PwC Global Mobility Services. He has over 28 years of experience in the China and Hong Kong SAR markets in the areas of rewards, compensation and benefits, tax and global mobility, covering remuneration structuring, tax equalisation, termination packages, talent mobility policies, tax audit negotiations and social security planning; and advising private equity, financial institutions and multinational corporations on the design of pre- and post-IPO share-based compensation schemes, carried interest and co-investment plans.

Louis has well-established connections with officials of the Ministry of Finance, State Taxation Administration, tax bureaus in the Greater Bay Area and the Inland Revenue Department. He is a Chartered Tax Adviser, and a member of HKICPA, ACCA, TIHK and HKGCC.

Eric Leung

Senior Director, Alvarez & Marsal Asia Limited

Eric Leung is a senior director with Alvarez & Marsal Tax in Hong Kong, China. He advises on Asia-Pacific employment tax and rewards, including compensation and employment restructuring, and global mobility, supporting HR/compensation and benefit teams on expatriates and private clients. His work includes assignment package calculations, exception governance, and benefits-in-kind administration.

Prior to joining A&M, Eric spent more than 10 years with PwC Global Mobility Services, supporting large volumes of annual mobility cases for banking, insurance, and multinational clients. He is a Certified Practising Accountant (CPA) and member of CPA Australia, and a Chartered Global Management Accountant (CGMA) through the Chartered Institute of Management Accountants (CIMA).

Registration

- **Online enrolment by 28 May; offline enrolment by post or email also by 27 May:**

Complete the enrolment form and return it to the Institute by 27 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.
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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.