Hong Kong Institute of Certified Public Accountants
香港會計師公會

Taxation Faculty (TF)

Click here for more on faculty

Seminar

Face-to-face seminar: Event Code: SCPD26082501

Navigating tax residency, income sourcing, double taxation and tax reporting for cross-border employees (rerun in English)

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 recent Inland Revenue Department practice, Hong Kong Board of Review decisions, PRC Individual Income Tax (IIT) administrative trends, PRC IIT tax and court cases, and the timeline for the Common Reporting Standard 2.0. The speakers will discuss the implications for individuals with multi-jurisdictional tax exposure, dual-employment arrangements, as well as frequent travellers and remote working. They will cover issues such as tax residence determination, income sourcing rules, tax credit claims, breaking through double-tax deadlocks, and how these considerations affect talent mobility and tax cost outcomes.

Click here for more events by Taxation Faculty

About the event

Date & time
Tuesday, 25 August 2026
12:00 noon – 2:00 p.m.

Venue
HKICPA training centre,
27th Floor, Wu Chung House,
213 Queen's Road East, Wanchai

Fee
- Taxation Faculty member: HK$310
- HKICPA member or student; and IA: HK$360
- Non-member: HK$490

Remarks: The fee includes refreshments, which will be provided at the beginning of the seminar.

Not a faculty member? Click here to join.

Language
English

HKICPA CPD credit
2 hours (subject to actual attendance)

Rating
Intermediate level*

Competency
Taxation*

Application deadline
Online registration by 19 August 2026
(offline registration by 18 August 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 and member of CPA Australia, and a Chartered Global Management Accountant (CGMA) through the Chartered Institute of Management Accountants (CIMA).

Registration

- **Online enrolment <u>by 19 August</u>; offline enrolment by post or email also by 18 August:**
  Complete the enrolment form and return it to the Institute <u>by 18 August</u>, 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.
- **Contact Ms. Katelyn Chan at 2287-7057 for enquiry.**

Remarks

<u>**Disclaimer**</u>

- 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.