

HKICPA's Specialist Programmes in Taxation

TAX



<i>International Tax Course Timetable</i>		<i>Workshops (Sat)</i> 10 a.m. – 1 p.m.	<i>Tutorials (Thu)</i> 7 p.m. – 9 p.m.
1	Professional Ethics		27-Aug 2026
2	Introduction of International Tax & Tax Agreements, Passive income	5-Sep 2026	10-Sep 2026
3	Business Profits & Permanent Establishment, Capital Gains & Other Income	12-Sep 2026	17-Sep 2026
4	Employment Income & Directors Fees, Relief of Double Taxation & Non-discrimination	3-Oct 2026	15-Oct 2026
5	Transfer Pricing	17-Oct 2026	29-Oct 2026
6	International Corporate Tax Planning	31-Oct 2026	5-Nov 2026
7	International Corporate Tax Planning with a Focus on China; Mergers & Acquisitions	7-Nov 2026	12-Nov 2026
8	Examination (Note 1)	19-Dec 2026	

Enrol now

Course:	International Tax Course 2026 (Note 2)	
Venue:	HKICPA training center and other training venues (Note 3)	
Medium of instruction:	English	
Target participants:	Professional accountants with practical experience (Note 4)	
Fees & CPD hours:	Full course at 30 CPD hours:- HK\$15,000 (HKICPA member) HK\$21,000 (Non-member)	Individuals are welcome to enrol workshops as standalone courses without pursuing a diploma. More details can be found on the enrolment form.
Materials:	Online learning materials are included for participants enrolled in the full course.	
Application:	Submit online or by post	
Remarks:	Single workshops are open for enrolment to those who are not pursuing the diploma. (Note: Attendees of individual workshops are eligible to receive CPD hours subject to actual attendance. However, certificate is not provided for non-diploma enrollees.)	
Enquiries	2287-7098 or taxdiploma@hkipa.org.hk	

Note:

- Examination is in open-book format. To successfully complete the course, candidates are required to (i) meet 75% attendance, and (ii) pass the course examination. If one is unsuccessful in the course examination, he/she may re-take the examination (with applicable fees) if the required attendance is met.
- The **International Tax Course** is a required module of the *Professional Diploma in China Tax* or *Professional Diploma in Hong Kong Tax*. Certificate of completion will only be available to candidates who have successfully completed two required modules, e.g. Advanced Hong Kong Tax Course and International Tax Course, and/or China Tax Course and International Tax Course.
- The course was designed and intended as a face-to-face training course. Training venues other than HKICPA training center may be used. Candidates will be notified by email prior to the class.
- Practical tax experience is highly desirable for participants benefit fully from the courses.

The Institute reserves the right to run parts of the courses in online learning mode under unforeseen circumstances.

ENROLMENT APPLICATION

Section 1 – Personal Particulars Please ☐ where appropriate

Are you currently a holder of any of the following memberships?

☐ HKICPA Member ☐ HKICPA Student ☐ Tax Faculty ☐ None (non-member)

My membership no.: _____

☐ Mr. ☐ Ms.

 Family name, Given name (English Name) 中文 e.g. A326; first 4 letter(s) & digits only

Mobile: _____ E-mail: _____

Name of organization: _____

Position: _____

Note: – For **members** of the Institute, the same information as registered in the membership records will be used as means of administrative & communications of this course, unless otherwise specify in Section 1.
 – For **non-members**, information provided in Section 1 will be used as means of administrative & communications of this course.

Section 2 – Qualifications / Relevant Work Experience (All fields are compulsory)

Level of taxation experience gained:

☐ ≥ 3 year < 6 years ☐ ≥ 10 years < 15 years
☐ ≥ 6 year < 10 years ☐ ≥ 15 & above

Section 3 – Fees and Payment Please ☐ where appropriate / *compulsory

Full Course: International Tax (Aug 2026 – Dec 2026) Ref: COUR26082201

Closing deadline: 24 Aug 2026

☐ HK\$15,000 Member of HKICPA ☐ HK\$21,000 Non-member

Re-take Examination (International Tax) (19 Dec 2026) Ref: OTHR26121901

Closing deadline: 1 December 2026

☐ HK\$2,400 Member/student of HKICPA ☐ HK\$3,400 Non-member

* When was the last exam attempted? _____

Single Workshops Ref: COUR26082202

Closing deadline: 7 days prior to the date of workshop

☐ HK\$1,000/workshop Member of HKICPA ☐ HK\$1,400/workshop Non-member

Selection workshop(s) you wish to enrol:

☐ Workshop 1 ☐ Workshop 2 ☐ Workshop 3 ☐ Workshop 4 ☐ Workshop 5 ☐ Workshop 6

*Fees per workshop HK\$_____ x No. of workshop(s) _____ = Total: HK\$_____

☐ Cheque (No. _____) payable to "HKICPA" or "Hong Kong Institute of Certified Public Accountants"

☐ VISA / MasterCard ☐ BOC HKICPA VISA ☐ BOC HKICPA UnionPay card

Card Number: _____ - _____ - _____ - _____ Card Expiry Date: (MM/YY) ____ / ____

Cardholder's Name: _____

Cardholder's Signature: _____

Date: _____

- Cash will not be accepted. Fees paid are non-refundable and non-transferable. A refund will only be made if the application is not accepted.
- Applications will not be processed if post-dated or dishonoured cheques are received.
- Any bank charges and/or expenses incurred as a result of unsuccessful credit card payments or dishonoured cheques shall be borne by the applicant.

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Section 4 – Points to Note

- **Personal Data** Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://mas.hkicpa.org.hk/mycpa/communication/preference>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy>
- HKICPA reserves the right to cancel part/all of the programme, or change the dates, time, venues, contents and/or teachers due to unforeseen circumstances.
- The Institute reserves the right to amend the above terms and conditions without prior notice. In case of any disputes, the Institute reserves the right to make the final decision.
- Submitting applications **online** is recommended. For applications to be returned by e-mail, please send to taxdiploma@hkicpa.org.hk, or by post to **HKICPA, 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, HK (Attn: E&T, INT2026)**

Section 5 – Declaration Please ☒ where appropriate

- ☐ I confirm that I have read and fully understood all the terms and conditions as set out in this form. I declare that the information given in this form is true and correct to the best of my knowledge and belief. If I am subsequently found to have provided false information, I agree to have my enrolment terminated without refund.

Signature of Applicant: _____ Date (DD/MM/YY): _____



HKICPA's Specialist Programmes in Taxation

Professional Diploma in China Tax / Professional Diploma in Hong Kong Tax

The two professional diplomas in taxation introduced by the Institute, namely, Professional Diploma in China Tax and Professional Diploma in Hong Kong Tax, are developed from the Advanced Diploma in Specialist Taxation programme introduced by the Institute in 2012. The enhanced programme structure and contents aim to accommodate members' different training needs.

Both programmes are part-time programmes, with workshops held on Saturday mornings and tutorials on weekday evenings. Each programme consists of 2 courses and a Professional Ethics Workshop.



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

Programme Structure of HKICPA's Specialist Programmes in Taxation



Professional Diploma in China Tax 中國稅務專業文憑

China Tax Course

41 teaching hours with 9 workshops and 7 tutorials

Pass requirements:

- Passing the examination
- Meeting the minimum attendance required



Professional Diploma in Hong Kong Tax 香港稅務專業文憑

Advanced Hong Kong Tax Course

35 teaching hours with 7 workshops and 7 tutorials

Pass requirements:

- Passing the examination
- Passing the presentation with submission of a written report
- Meeting the minimum attendance required



Professional Ethics Workshop



(held during the International Tax Course)



International Tax Course

30 teaching hours with 6 workshops and 6 tutorials

Pass requirements:

- Passing the examination
- Meeting the minimum attendance required

Objective of the Specialist Programmes in Taxation



These programmes provide participants with an integrated study of international tax and different aspects of Hong Kong or China taxation, with particular emphasis on practical issues relating to these areas and the primary principles that underpin them.

The Professional Diploma in China Tax covers international tax and China taxation topics comparable to the Taxation Law paper of the Chinese Institute of Certified Public Accountants (中國註冊會計師協會) examination.

The Professional Diploma in Hong Kong Tax covers international tax and advanced Hong Kong taxation topics aiming at enhancing participants' tax knowledge and competence beyond the QP Module 14 level with an emphasis on analytical review of cases.

For whom are the Specialist Programmes designed?



The students of the programmes will be professional accountants who want to extend their tax knowledge and practical experience and stretch themselves to become competent tax advisers in an increasingly complex business environment.

Award



Upon successful completion of the relevant Courses, participants will be awarded a certificate of completion of the relevant professional diploma, namely Professional Diploma in China Tax or Professional Diploma in Hong Kong Tax.

Programme Coverage and Structure



Professional Diploma in China Tax comprises International Tax Course, China Tax Course and a Professional Ethics Workshop.

Professional Diploma in Hong Kong Tax comprises International Tax Course, Advanced Hong Kong Tax Course and a Professional Ethics Workshop.

Participants can take the courses in any order. The Professional Ethics Workshop will be held during the International Tax Course.

The International Tax Course and Ethics workshop are required in both diplomas. Participants who are pursuing both diplomas will need to take and pass the International Tax Course and attend the Professional Ethics Workshop once only.

Training manuals will be provided.

In order to enhance the potential for success in the programmes, participants need to commit to studying, obtaining practical experience through their work, and undertaking further reading and research.

Admission Requirements



Individuals who meet the following criteria are eligible for admission to the Courses:

1. Members of HKICPA or other professional accountancy bodies recognized by HKICPA, and
2. For the Advanced Hong Kong Tax Course, existing knowledge of Hong Kong taxation to the level of Module 14 of the Institute's QP.

There is no requirement for existing knowledge of China tax and international tax to enrol on China Tax Course and International Tax Course respectively.

Practical tax experience is highly desirable for participants to benefit fully from the courses. As places are limited, preference may be given to applicants who have practical experience. Preference may also be given to members of the Institute who are members of the Institute's Taxation Faculty.

	International Tax Course	China Tax Course	Advanced Hong Kong Tax Course
Learning Outcomes	Understanding of the key international tax concepts and practical taxation skills to provide competent tax advice with respect to cross border transactions.	Understanding of key China taxation laws and practice and their application to practical tax computation. Ability to analyse China taxation issues and come up with sound tax planning solutions.	Practical and in-depth knowledge of the key areas in contemporary taxation practice in Hong Kong. Ability to analyse Hong Kong taxation issues and come up with sound tax planning solutions.
Topics covered	• Introduction of International Tax & Tax Agreements • Passive Income • Business Profits & Permanent Establishment • Capital Gains & Other Income • Employment Income & Directors Fees • Relief of Double Taxation & Non-discrimination • Transfer Pricing • International Corporate Tax Planning • Mergers & Acquisitions	• 中国税务制度简介 • 税收缴收管理制度 • 企业所得税 • 个人所得税 • 增值税 • 消费税 • 关税 • 交易和财产相关税收 • 特定目的税	• Source of Profits • Capital vs Revenue Expenditure • Capital vs Revenue Income • Corporate Tax Planning, Tax Avoidance & Tax Risk Management • Tax Controversy • Objection & Appeals • Global Employees & Individual Income Tax Planning
Medium of Instruction	English	Cantonese / Putonghua (The training materials are written in Simplified Chinese.)	English
Fee (Inclusive training materials)	HK\$15,000 (HKICPA member) HK\$21,000 (non-member)	HK\$18,000 (HKICPA member) HK\$25,200 (non-member)	HK\$16,500 (HKICPA member) HK\$23,100 (non-member)

Teaching Professionals

Facilitators for workshops and tutorials are experienced specialists in the field of taxation comprising practising accountants, academics and lawyers.

Hong Kong Institute of Certified Public Accountants

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213 Queen's Road East, Wanchai, Hong Kong
Tel: (852) 2287 7228



Enquiries

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About joining the Taxation Faculty

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