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

Taxation Faculty (TF)

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E-learning webinar

E-learning webinar: Event Code: EWEB26092801

Exploring the enhanced tax regimes for funds, family offices and carried interest

About the topic

The long-awaited Inland Revenue (Amendment) (Preferential Tax Regimes for Funds, Family-owned Investment Holding Vehicles and Carried Interest) Bill 2026 was gazetted in June 2026. The bill introduces enhancements to the existing preferential tax regimes for funds, family-owned investment holding vehicles (FIHVs) managed by single family offices, and carried interest. These enhancements follow extensive industry consultations, including a consultation period from November 2024 to January 2025 and further engagement sessions in June 2025, during which the Institute's Taxation Faculty Executive Committee was actively engaged. The bill is expected to be passed by the end of 2026 and, meanwhile, the Inland Revenue Department (IRD) has introduced transitional administrative measures for the year of assessment 2025/26.

In this webinar, the speakers will:

- Discuss the key enhancements to the preferential tax regimes and the latest developments
- Explain the IRD's transitional administrative measures
- Explore how taxpayers can make effective use of the preferential tax regimes

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About the event

Date & time	**Monday, 28 September 2026** **1:00 p.m. – 2:00 p.m.**
Format	**Live webinar**
Fee	• Taxation Faculty member: HK$230 • HKICPA member or student; and IA: HK$280 • Non-member: HK$410 ***Not a faculty member? Click here to join.***
Language	English
HKICPA CPD credit	1 hour (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	**Online registration by 24 September 2026** (offline registration by 23 September 2026)

Speakers

Ming Lam
Member, Taxation Faculty Executive Committee, and Partner, Financial Services Tax, Ernst & Young Tax Services Limited

Emily Chan
Partner, People Advisory Services, Ernst & Young Tax Services Limited

* Please refer here for descriptions of the various ratings.

About the speakers

Ming Lam
Member, Taxation Faculty Executive Committee, and Partner, Financial Services Tax, Ernst & Young Tax Services Limited

Ming is a partner with EY's tax team specialising in financial services sectors (i.e. wealth and asset management, insurance, banking and capital markets). His day-to-day work includes advising on investment fund setup and remuneration structure, family office setup, transaction and due diligence. Ming also sits on various committees in industry associations, such as Hong Kong Venture Capital and Private Equity Association (HKVCA), Asia Securities Industry & Financial Markets Association (ASIFMA) and CPA Australia. He is a regular speaker in EY and industry seminars, and author of publications such as news articles.

Emily Chan
Partner, People Advisory Servies, Ernst & Young Tax Services Limited

Emily is a partner of EY's tax team specialising in cross-border expatriate tax and employment tax advisory, global tax and immigration coordination, incentive plans and fringe benefits, tax due diligence, tax dispute resolution and negotiation with the Inland Revenue Department. She has more than 20 years of extensive experience in serving the wealth and asset management, insurance, banking and capital markets sectors, as well as conglomerates in the retail, hospitality, and technology industries. She is a fellow member of HKICPA, a member of Chartered Accountants Australia and New Zealand (CAANZ), and a chair of CAANZ Hong Kong council (2026). She is a regular speaker in EY and industry seminars. She is also an active member of EY Ripples.

Registration

- **Online enrolment <u>by 24 September</u>; offline enrolment by post or email also by 23 September:**
  Complete the enrolment form and return it to the Institute <u>by 23 September</u>, 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.
- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **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.
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- 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.