

E-learning webinar:

Event Code: EWEB26112401

Analysing the enhanced deductions for expenditure on intellectual property rights

About the topic

Following a consultation on proposals to expand the profits tax deductions for capital expenditure on intellectual property (IP), in early 2026, the government has submitted a paper to the Legislative Council Panel on Commerce, Industry, Innovation and Technology on its refined proposals, after considering the views received during the consultation. The consultation proposals covered two broad areas: (1) allowing deductions for covered IP acquired from associates; and (2) allowing deductions for upfront licence fees for the right to use covered IP. The refined proposals enhance aspects of the two proposals and also introduce a new proposal to allow deductions for the relevant purchase cost of covered IP used by a licensee outside Hong Kong, where the related foreign-sourced licensing income is chargeable to profits tax under the foreign-sourced income exemption (FSIE) regime.

The government aims to introduce an amendment bill into the Legislative Council within 2026. Subject to enactment of the legislation, the enhanced tax deductions are intended to apply to qualifying expenditure incurred on or after 1 April 2026. In this webinar, the speakers will:

- Discuss the government's proposals on enhancing tax deductions for IP
- Examine the proposed deductions for IP acquired from associates and upfront licence fees for the right to use IP
- Consider the proposed deduction for IP used outside Hong Kong and its interaction with the FSIE regime

About the event

Date & time	Tuesday, 24 November 2026 1:00 p.m. – 2:00 p.m.
Format	Live webinar
Fee	<ul style="list-style-type: none"> • Taxation Faculty member: HK\$230 • HKICPA member or student; and IA: HK\$280 • Non-member: HK\$410 <p><i>Not a faculty member? Click here to join.</i></p>
Language	English
HKICPA CPD credit	1 hour (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	Online registration by 20 November 2026 (offline registration by 19 November 2026)

Speakers

Winnie Kwan

Member, Taxation Faculty Member Services Panel, and Partner, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Jerry Lau

Senior Manager, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Yuki Chan

Senior Manager, International Tax and Transaction Services, Ernst & Young Tax Services Limited

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



About the speakers

Winnie Kwan

Member, Taxation Faculty Member Services Panel, and Partner, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Winnie has over 17 years of experience in providing international tax and business advisory services to a wide range of clients, including MNCs, listed groups and privately-owned businesses. Winnie has clients from various industries, specialising in technology, media, telecommunications and consumer products.

Winnie's tax experience includes corporate tax compliance and advisory, such as tax due diligence, group restructuring planning, intellectual property structuring, operation review, resolving offshore claim disputes, tax planning involving cross-border transactions, permanent establishment assessments, and BEPS 2.0 Pillar Two advisory and compliance support.

Winnie is a frequent speaker in tax seminars and workshops. She is also an author of various tax articles.

Jerry Lau

Senior Manager, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Jerry is a senior manager of EY Hong Kong office with 14 years of experience in advising on Hong Kong tax. He serves a wide range of clients including Hong Kong listed corporations, China state-owned enterprises and multinational groups.

In particular, he has assisted different clients on corporate tax issues related to restructuring, as well as mergers and acquisitions. His advice also covers offshore claims reviews, intellectual property licensing and planning, legal entity rationalization and cross border transactions.

His client portfolio comprises of a wide range of industries, including telecommunication and technology, consumer products, hospitality, automotive, media and entertainment, real estate, shipping and logistics.

Yuki Chan

Senior Manager, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Yuki Chan has over eight years of professional experience in providing Hong Kong and international tax advisory and compliance services to multinational corporations, listed groups, private equity funds and privately-owned businesses. Her experience spans a broad range of tax matters, including corporate restructuring, cross-border transactions, offshore claim studies and tax controversy matters.

Yuki has supported multinational groups on restructuring, mergers and acquisitions, holding company relocations, and implementation of cross-border investment structures. Her experience spans a broad range of industries, including technology, industrial automation, logistics, consumer products, education and investment management, helping clients navigate complex Hong Kong and international tax considerations.



Registration

- **Online enrolment by 20 November; offline enrolment by post or email also by 19 November:**
Complete the enrolment form and return it to the Institute by 19 November, 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

Disclaimer

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