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

Introduction to Double Tax Agreements and the Treatment of Passive Income

Double Tax Agreements ("DTAs") play a vital role in resolving tax issues arising from different tax laws and practices of the countries involved in cross border transactions. In this seminar, the speaker will discuss the following topics regarding DTAs:

- Why DTAs exist and how double taxation arises
- DTA vs domestic tax law
- Model tax treaties - OECD, UN, ASEAN
- Basic elements of DTAs: persons covered, taxes covered, resident concept and tie-breakers
- Treatment of passive income under DTAs: dividends, interest and royalties

This seminar is taken from the workshop of **Topic 1: Introduction of International Tax & Tax Agreements, Passive Income** of the International Tax Course.

Date	:	**17 July 2017 (Monday)**
Time	:	**7:00pm – 8:00pm**
Venue	:	HKICPA Training Centre, 27/F Wu Chung House, 213 Queen's Road East, Wanchai
Language	:	English
Speaker	:	**Mr. Stephen Lee**, Director, Sinotax Services Limited (formerly Tax Partner, Ernst & Young)
Fee	:	HK$100 (refundable upon successful admission to the International Tax Course (Aug – Dec 2017))
CPD Hour	:	1 hour

For registration, please complete the section below and send it back to the Institute by fax: 2147 3293 or e-mail: *nicoleyan@hkicpa.org.hk*. For enquiries, please contact Ms. Nicole Yan at 2287 7233.

An information session to introduce the International Tax Course will take place after the seminar (from 8:00pm to 8:30pm).

Enrolment Application

We welcome enrolment application by √ online enrolment √ E-mail: nicoleyan@hkicpa.org.hk √ Fax: 2147 3293 √ post
If sending in the enrolment application by post, please send together with the required payment to:
HKICPA-Education and Training Dept., 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Full Name (in English): (Mr./Ms.*) _____

HKICPA Membership No.: _____ Organisation: _____

Position: _____ Tel No.: _____ E-mail.: _____

Payment method (Please tick the appropriate box)

Enrolment Deadline: 14 July 2017

Fee: HK$100 (#SCPD17071702)	❑ Cheque (No. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"																						
	❑ BOC HKICPA Visa ❑ BOC HKICPA UnionPay Card ❑ Other Visa/MasterCard																						
Card Number:																	Card Expiry Date (MM/YY):						
Cardholder's Name (block letters):									Cardholder's Signature:								Date:						

Notes:

1. Fees paid are non-refundable and non-transferable. A refund will only be made if the application is not accepted.
2. All applications are on a first-come-first-served basis. Once an enrolment application is submitted, cancellation is not allowed.
3. No admission ticket will be issued. Successful applicants will receive confirmation of registration by email at least 2 working days before the event. Please bring your HKICPA membership card or confirmation email for admission purpose.
4. No unauthorized audio or video recording is allowed in the event.
5. The event will be postponed to a date to be announced if Typhoon Signal No.8 or above or a Black Rainstorm Warning is hoisted within 2 hours before the commencement time.
6. The Institute reserves the right to change the date, time, venue, speaker or to cancel the event due to unforeseen circumstances.
7. Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. 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 and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, 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://www.hkicpa.org.hk/en/ members-area/comm-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/