

# Tax Deductions for Intellectual Property Rights in Hong Kong

Programme Code: SCPD18112701

## About the topic

The Inland Revenue Amendment (No. 5) Ordinance 2018, gazetted in June 2018, expands the existing scope of the tax deductions for capital expenditure incurred on the purchase of specified intellectual property rights (IPRs) under section 16EA of the Inland Revenue Ordinance (IRO) to three more types of specified IPRs (namely, protected layout-design (topography) rights in respect of integrated circuits, protected plant variety rights and performer's economic rights). Prior to this, sections 16E and 16EA of the IRO already covered tax deductions on the purchase costs of patent rights, rights to know-how, registered trademarks, copyrights and registered designs in Hong Kong.

The extension of tax deductions to three more types of specified IPRs is in line with the government's goal to position Hong Kong as a regional intellectual property hub. However, taxpayers may need to be mindful of the complex and stringent anti-avoidance provisions. In this seminar, the speakers will provide an overview of the IPR deduction regime in Hong Kong and share their insights on the technical and practical issues.

## About the event

<b>Date &amp; Time</b>	27 November 2018, Tuesday 7:00 – 8:30 pm
<b>Venue</b>	United Conference Centre, 10/F, United Centre, 95 Queensway, Admiralty, Hong Kong.
<b>Fee</b>	<ul style="list-style-type: none"> <li>Taxation Faculty member: HK\$120</li> <li>HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150</li> <li>Non-member: HK\$330</li> </ul> <p><i>Not a faculty member? Click <a href="#">here</a> to join.</i></p>
<b>Language</b>	Cantonese (with presentation slides in English)
<b>HKICPA CPD credit</b>	1.5 hour (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Participant</b>	CEOs, CFOs, Tax directors, Directors and corporate senior executives (especially in taxation, finance and accounting), and Tax practitioners and those who wish to know the latest development of intellectual property expense deduction
<b>Objective</b>	To provide updates on intellectual property
<b>Application deadline</b>	<b>22 November 2018</b>

### Speaker

#### Gwenda Ho

Partner, Tax Services, PwC Hong Kong

#### Ricky Chow

Senior Manager, Tax Services, PwC Hong Kong

### Chair

#### Lusan Hung

Head of Tax, Pacific Jade Tax Consultancy Limited

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



## About the speaker

### **Gwenda Ho**

#### **Partner, Tax Services, PwC Hong Kong**

Gwenda Ho is a Partner of corporate tax practice at PwC Hong Kong, leading the technology, media and telecommunications sectors for Hong Kong and South China. She has over 20 years of experience in providing Hong Kong and international tax consulting services to local, regional and multinational clients. She has been actively involved in a number of tax due diligence, corporate restructuring, cross-border tax advisory, transfer pricing, tax investigations, IPO and ICO projects. She has broad exposure in Asia Pacific and international taxation and frequently leads assignments involving regional and other overseas taxes.

Experienced in advising both overseas MNCs and Chinese companies on investing into Hong Kong as well as using Hong Kong as a platform for outbound investment, in the past few years Gwenda is also active in the startup community, eagerly assisting startups with their new business setups. Besides, she is a frequent public speaker on tax-related topics. Gwenda has been involved in providing comments on latest draft tax legislation.

Gwenda graduated with a degree in Commerce from the University of Toronto and a degree in Laws from the University of London. She is a member of the American Institute of Certified Public Accountants, the Hong Kong Institute of Certified Public Accountants and The Taxation Institute of Hong Kong, as well as Vice President of Association of Women Accountants (Hong Kong). She is also a Certified Tax Adviser (Hong Kong) and a Chartered Global Management Accountant.

### **Ricky Chow**

#### **Senior Manager, Tax Services, PwC Hong Kong**

Ricky is a Senior Manager of the corporate tax practice at PwC Hong Kong. He has more than 13 years of experience in providing Hong Kong and international tax consulting services and assisting companies with cross-border transactions on tax planning and tax structuring. He serves a large number of domestic and multinational clients in a wide range of industries including consumer products, industrial products, real estate and public utilities. He is also involved in many business advisory projects including the set-up of tax efficient corporate holding and operational structure.

Ricky holds his Bachelor of Business Administration degree in Professional Accountancy from the Chinese University of Hong Kong. Besides, he is a member of the Hong Kong Institute of Certified Public Accountants and the Taxation Institute of Hong Kong.

## Registration

- Complete online registration [by 22 November 2018](#).

**Contact Betsy at 2287 7009 for enquiry.**



To confirm your CPD booking,  
just log on to "My CPA" at  
<http://www.hkicpa.org.hk>

## TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD18112701

Finance & Operations Department,  
Hong Kong Institute of CPAs,  
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Please click here for online enrolment  
(for HKICPA members only)

Payment & Enrolment Status Enquiry: 2287 7381  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax: 2893 9853

Event Information Enquiry:  
2287 7009 / 2287 7089  
e-mail: [betsyliang@hkicpa.org.hk](mailto:betsyliang@hkicpa.org.hk)

FOR OFFICE USE

Seq. no.: \_\_\_\_\_

**Deadline: 22 November 2018**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$120	HKICPA member, student /IA/HKIAAT member, student HK\$150	Non- member HK\$330
1								
2								
3								
4								
5								
						Total	HK\$	

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

### Payment Method (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"	
<input type="checkbox"/> VISA / MasterCard	<input type="checkbox"/> BOC HKICPA UnionPay card
Card Number: _____	Card Expiry Date (MM/YY): _____
Cardholder's Name (block letters): _____	Cardholder's Signature: _____ Date: _____
<input type="checkbox"/> I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above.)	

- Notes:**
- Membership Status: **TF** = Taxation Faculty member, **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
  - Successful applicants will receive confirmation of registration by email. Unsuccessful applicants will also be notified. If you have not heard from the Institute regarding your registration by **22 November 2018** and if you have other enquiries related to the programme, please make enquiry at 2287 7009.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - All applications are on a first-come-first-served basis.
  - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
  - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event.
  - NO REFUND/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled programme, you may nominate a substitute to take your place, provided that the Institute is notified in writing at least two working days prior to the event date.
  - All scheduled events will be cancelled in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
  - Personal Data:** 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](mailto: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/>.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

Name:	Name:
Address:	Address: