



Capital vs Revenue Income - A Review of Precedent Cases

Distinction between what is capital income and what is not has been argued and debated in numerous court cases. Conclusion in a particular case is usually based on a balanced judgment of the facts of that case. The arguments and conclusions presented in these cases provide some guiding principles in making a distinction, yet no single simple test can be used in all circumstances. In this seminar, the speaker will discuss the principles established in the leading case law.

This seminar is taken from the workshop of **Topic 2: Capital vs. Revenue: A Review of Precedent Cases** of the [Advanced Hong Kong Tax Course](#).

Date : **31 January 2019 (Thursday)**
 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**, Course Director (formerly Tax Partner, Ernst & Young)
 Fee : HK\$100 (refundable upon successful admission to the Advanced Hong Kong Tax Course (Feb – Jun 2019))
 CPD Hour : 1 hour
 Enquiry : 2287-7233 or taxdiploma@hkicpa.org.hk

For registration, please complete the section below and send it back to the Institute by fax: 2147 3293 or e-mail: taxdiploma@hkicpa.org.hk.

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

Enrolment Form for the seminar "Capital vs Revenue Income - A Review of Precedent Cases"

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

HKICPA Membership No.: _____ Organisation: _____

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

Payment method (Please tick the appropriate box)

Fee: HK\$100	<input type="checkbox"/> Cheque (No. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"																
	<input type="checkbox"/> BOC HKICPA Visa				<input type="checkbox"/> BOC HKICPA UnionPay Card				<input type="checkbox"/> Other Visa/MasterCard								
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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/>

Enrolment Deadline: 29 Jan 2019