

Update on the Mainland China IIT Reform

Programme Code: SCPD19031502

About the topic

The State Council and the State Administration of Taxation released the implementation rules ("Implementation Rules") and supplementary guidance notes in late 2018. The Implementation Rules and the guidance notes brought clarities to the Individual Income Tax ("IIT") regime and yet, tax treatments for certain items are still unclear.

The speaker will go through the following topics in the seminar:

- IIT withholding calculation methods applicable for resident and non-resident taxpayers
- Eligibility to the specific additional deduction
- New IIT declaration requirements
- Tax treatments of foreign-sourced income derived by foreign individuals and the bridging arrangements for the IIT circulars issued before 1 January 2019
- Application and practical considerations of the new 6 year rule for individuals who are regarded as non-domicile of Mainland China and have not been tax residents of Mainland China for more than 6 consecutive years
- The General Anti Avoidance Rules

About the event

Date & Time	15 March 2019, Friday 7:00 – 8:30 p.m.
Venue	The Hong Kong General Chamber of Commerce 22/F., United Centre, 95 Queensway, Hong Kong
Fee	<ul style="list-style-type: none"> • Taxation Faculty member: HK\$120 • HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150 • Non-member: HK\$330 <p><i>Not a faculty member? Click here to join.</i></p>
Language	Cantonese/ Mandarin
HKICPA CPD credit	1.5 hour (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Participant	HR specialists, Financial Controllers, CFO, COO, tax practitioners and those who wish to know more about the Mainland China personal tax issues
Objective	Provide an update on the Mainland China IIT reform
Application deadline	12 March 2019

Speaker

Michael Hong
Director, People Advisory
Services, EY

Chair

Anthony Tam
Convenor of TF Member
Services Sub-committee and
Executive Director, Mazars
Tax Services Limited

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



About the speaker

Michael Hong
Director, People Advisory Services, EY

Michael started his tax career in Hong Kong and he is now a Tax Director of the People Advisory Service team of Ernst & Young, Guangzhou. Michael has more than 10 years of working experience in personal tax compliance and advisory in Hong Kong and China and he has been advising multinational corporations, investment banks, high net worth individuals on cross border personal tax issues with China, Hong Kong and US as the main geographical coverage.

Michael holds a master degree in commerce with Sydney University and his is a member of ASCPA.

Registration

- Complete online registration [by 12 March 2019](#).

Contact Betsy Liang at 2287 7009 for enquiry.



TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD19031502

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

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

Event Information Enquiry:
2287 7009
e-mail: betsyliang@hkicpa.org.hk

FOR OFFICE USE

Seq. no.: _____

Deadline: 12 March 2019

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

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

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- 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 **12 March 2019** 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.
 - For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
 - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event.
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 - 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.
 - No unauthorized audio or video recording is allowed at CPD events.

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