



PRC Individual Income Tax for Non-PRC Tax Residents

Programme Code: SCPD19070201

The PRC Individual Income Tax ("PRC IIT") was reformed on 1 January 2019. The reform defines the scope of charge on income derived by PRC tax residents and non-residents. This seminar highlights the definition of tax residency for PRC individual income tax purposes, the scope of charge on income derived, in particular, to those who travel frequently in and out of the country for work and business purposes, and the impact of the Double Taxation Agreements/ Arrangements entered into by the PRC.

After joining this seminar, participants will gain knowledge about:

- The concept of domicile, residency and source of income
- The differences between the tax implications on employment income for management personnel and employees
- The tax consequences of PRC residents and non-residents
- The benefits derived from the Double Taxation Agreements/ Arrangements

Speaker

Ms. Lusan Hung *FCA(CAANZ), FCPA, FTIHK, CTA*

Director, Higuma Consulting Limited; Head of Tax, Pacific Jade Tax Consultancy Limited

Ms. Hung is an experienced tax specialist with over 30 years of experience. After retiring as a partner from Grant Thornton, she founded Higuma Consulting Limited in 2002, which was then merged with Pacific Jade Tax Consultancy Limited. She specialises in providing tax and business consultancy and has worked in Australia, Hong Kong and the U.S..

Ms. Hung has vast experience in advising clients on international taxation and business perspectives from individual and corporate levels, and in various industries including trading and manufacturing, technology related, retailing, education institutions, food and beverages, multi-level marketing, property development and management. She has assisted many enterprises and owners in setting up efficient operating structures in Asia and she is also a frequent speaker in taxation.

Ms. Hung is an Australian Chartered Accountant, Hong Kong Certified Public Accountant and Certified Tax Adviser.

Date **Tuesday, 2 July 2019**

Time 7:00 p.m. – 8:30 p.m.

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Format Seminar

Language English

Fee	HKICPA member or student:	HK\$150
	IA/ HKIAAT member or student:	HK\$150
	Non-member:	HK\$330

Participants Persons who travel frequently for work in the PRC; Accountants; CFOs

Competency* Taxation

Rating* Intermediate level

CPD hours 1.5

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



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