



Hong Kong Resident Status – A Swinging Pendulum?

Programme Code: SCPD20013101

Hong Kong has successfully entered into Comprehensive Double Taxation Agreements/ Arrangement (CDTA) with 40 jurisdictions. Most of them were concluded after the year 2010. The positive impact of CDTA is reduction or elimination of double taxation and 'treaty benefits' on certain cross-border transactions. The pre-requisite of enjoying those 'treaty benefits' is being a tax resident of Hong Kong. The Inland Revenue Department (IRD)'s practice of issuing certificate of resident status is evolving. Can taxpayers react with agility? What can be done if dispute arises with the IRD? In this seminar, the benefit, procedures and criteria for obtaining Hong Kong resident status will be examined.

Topics include:

- The benefit, procedures and criteria for obtaining Hong Kong resident status
- The guidelines provided by The Inland Revenue Department so far
- Ways to resolve disputes with The Inland Revenue Department

Speaker **Mr. Wilson Cheng**, Partner, Hong Kong Business Tax Services/ Tax Controversy Services, Ernst & Young

(Speakers' profiles are printed overleaf)

Date **Friday, 31 January 2020**

Time 12:30 p.m. – 2:00 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 Tax practitioners; Accountants; CFOs

Competency* Taxation

Sub-competency* Tax computation & tax compliance

Rating* Foundation to intermediate level

CPD hours 1.5

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

About the speaker

Mr. Wilson Cheng, Partner, Hong Kong Business Tax Services/ Tax Controversy Services, Ernst & Young

Mr. Cheng has 20 years of Hong Kong corporate tax and transaction tax experiences. He provides tax advisory and compliance services to conglomerates, listed companies as well as US and European-based multinational corporations.

Mr. Cheng's tax experiences include group structure rationalization, tax due diligence review, pre-acquisition tax structuring advice, cross-border transaction planning and compliance, IPO review and restructuring as well as tax accounting advice. He has extensive experience in dealing with Hong Kong tax authorities, for example assisting corporations in settling pro-longed tax disputes on contentious tax issues. More recently, he advised his clients on tax efficient procurement model and structure, withholding tax planning as well as the application of tax resident certificate for tax treaties between Hong Kong and overseas jurisdictions.

Mr. Cheng has diverse industry experience, including retail and consumer products, food and beverage, technology, real estate, entertainment, media and telecommunications sectors. He regularly contributes tax technical articles to newspapers and technical journals and is a frequent speaker at tax seminars organized by various professional bodies in Hong Kong. He also serves as the Committee Member of Association of Chartered Certified Accountants (ACCA) Hong Kong from 2018/19 onwards and is the co-chairman of the taxation sub-committee of ACCA Hong Kong. From 2012/13 to 2015/16, he was the Council Member of the Taxation Institute of Hong Kong and was the founding organizer of CTA Conference in Hong Kong.



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

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

HKICPA Event Enrolment Form (For Support Programme)

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

Course Information Enquiry:
2287 7253 / 2287 7230
e-mail: cpd@hkicpa.org.hk

FOR OFFICE USE

Deadline: 7 working days before the date of the programme

*The Institute reserves the right to allocate places to enable the enjoyment of more members in this event and the Institute's decision is final.

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ⁽²⁾ (Block Letters)	Programme Code	Fee (HK\$)
	No.	Status ⁽¹⁾					
1							
2							
3							
Total (HK\$)							

☐ I am unemployed and not working. I am planning to rejoin the workforce.

Contact Person : _____ Telephone No. : _____ E-mail : _____
Contact information is used solely for communication of this particular event, without update to your member profile.

Payment Method (Please tick the appropriate box)													
<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" ⁽⁷⁾													
<input type="checkbox"/> BOC HKICPA VISA <input type="checkbox"/> BOC HKICPA UnionPay card <input type="checkbox"/> Other VISA / MasterCard													
Card Number:												Card Expiry Date (MM/YY):	
Cardholder's Name (block letters):						Cardholder's Signature:				Date:			
Payment receipt will be sent to your email address provided above once the payment is confirmed.													

- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - Confirmation of enrolment will be sent to you via email. For HKICPA member, you can check your enrolment status at "MyCPA" at www.hkicpa.org.hk. Unsuccessful enrolment will be notified with full refund.
 - 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.
 - Please issue SEPARATE CHEQUE for each event.
 - In normal circumstances, the event fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the event be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
 - All scheduled events will be cancelled and postponed to a date to be announced 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.

Personal Data: Your personal data collected from the enrolment process and administration of courses/events/activities 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. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of 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://mas.hkicpa.org.hk/mycpa/communication/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/>.

For payment by cheque, please fill-in your postal address for refund.	
Name:	Name:
Address:	Address: