



HKICPA's Specialist Programmes in Taxation

Professional Diploma in China Tax / Professional Diploma in Hong Kong Tax

The two professional diplomas in taxation introduced by the Institute, namely, Professional Diploma in China Tax and Professional Diploma in Hong Kong Tax, are developed from the Advanced Diploma in Specialist Taxation programme introduced by the Institute in 2012. The enhanced programme structure and contents aim to accommodate members' different training needs.

Both programmes are part-time programmes, with workshops held on Saturday afternoons and tutorials on weekday evenings. Each programme consists of 2 courses and a Professional Ethics Workshop.

All preparatory and contact hours will qualify as verifiable CPD hours for the Institute's members.



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

Programme Structure of HKICPA's Specialist Programmes in Taxation



Professional Diploma in China Tax 中國稅務專業文憑

China Tax Course

44.5 teaching hours with 9 workshops and 7 tutorials

Pass requirements:

- Passing the examination
- Meeting the minimum attendance required



Professional Diploma in Hong Kong Tax 香港稅務專業文憑

Advanced Hong Kong Tax Course

33 teaching hours with 6 workshops and 6 tutorials

Pass requirements:

- Passing the examination
- Passing the presentation with submission of a written report
- Meeting the minimum attendance required



3-hour Professional Ethics Workshop (held during the International Tax Course)



International Tax Course

33 teaching hours with 6 workshops and 6 tutorials

Pass requirements:

- Passing the examination
- Meeting the minimum attendance required

Objective of the Specialist Programmes in Taxation



These programmes provide participants with an integrated study of international tax and different aspects of Hong Kong or China taxation, with particular emphasis on practical issues relating to these areas and the primary principles that underpin them.

The Professional Diploma in China Tax covers international tax and China taxation topics comparable to the Taxation Law paper of the Chinese Institute of Certified Public Accountants (中國註冊會計師協會) examination.

The Professional Diploma in Hong Kong Tax covers international tax and advanced Hong Kong taxation topics aiming at enhancing participants' tax knowledge and competence beyond the QP Module D level with an emphasis on analytical review of cases.

For whom are the Specialist Programmes designed?



The students of the programmes will be members of the Institute who want to extend their tax knowledge and practical experience and stretch themselves to become competent tax advisers in an increasingly complex environment.

Award



Upon successful completion of the relevant Courses, participants will be awarded a certificate of completion of the relevant professional diploma, namely Professional Diploma in China Tax or Professional Diploma in Hong Kong Tax.

Programme Coverage and Structure



Professional Diploma in China Tax comprises International Tax Course, China Tax Course and a Professional Ethics Workshop.

Professional Diploma in Hong Kong Tax comprises International Tax Course, Advanced Hong Kong Tax Course and a Professional Ethics Workshop.

Participants can take the courses in any order. The Professional Ethics Workshop will be held during the International Tax Course.

The International Tax Course and Ethics workshop are required in both diplomas. Participants who are pursuing both diplomas will need to take and pass the International Tax Course and attend the Professional Ethics Workshop once only.

Training manuals will be provided.

In order to enhance the potential for success in the programmes, participants need to commit to studying, obtaining practical experience through their work, and undertaking further reading and research.

Admission Requirements



Individuals who meet the following criteria are eligible for admission to the Courses:

1. HKICPA members, and
2. For the Advanced Hong Kong Tax Course, existing knowledge of Hong Kong taxation to the level of Module D of the Institute's QP.

There is no requirement for existing knowledge of China tax and international tax to enrol on China Tax Course and International Tax Course respectively.

Practical tax experience is highly desirable for participants to benefit fully from the courses. As places are limited, preference may be given to applicants who have practical experience. Preference may also be given to members of the Institute who are members of the Institute's Taxation Faculty.

	International Tax Course	China Tax Course	Advanced Hong Kong Tax Course
Learning Outcomes	Understanding of the key international tax concepts and practical taxation skills to provide competent tax advice with respect to cross border transactions.	Understanding of key China taxation laws and practice and its application to practical tax computation. Ability to analyse China taxation issues and come up with sound tax planning solutions.	Practical and in-depth knowledge of the key areas in contemporary taxation practice in Hong Kong. Ability to analyse Hong Kong taxation issues and come up with sound tax planning solutions.
Topics covered	<ul style="list-style-type: none"> • Introduction of International Tax & Tax Agreements • Passive Income • Business Profits & Permanent Establishment • Capital Gains & Other Income • Employment Income & Directors Fees • Relief of Double Taxation & Non-discrimination • Transfer Pricing • International Corporate Tax Planning • Mergers & Acquisitions 	<ul style="list-style-type: none"> • 中国税务制度简介 • 税收缴收管理制度 • 企业所得税 • 个人所得税 • 增值税 • 消费税 • 关税 • 交易和财产相关税收 • 特定目的税 	<ul style="list-style-type: none"> • Source of Profits • Capital vs Revenue Expenditure • Capital vs Revenue Income • Corporate Tax Planning, Tax Avoidance & Tax Risk Management • Tax Controversy • Objection & Appeals • Global Employees & Individual Income Tax Planning
Medium of Instruction	English	Cantonese / Putonghua (The training materials are written in Simplified Chinese.)	English
Fees (Inclusive of a training manual)	HK\$13,000	HK\$15,000	HK\$15,000

Teaching Professionals

Course Directors



Anthony Tam, CPA (Canada) and FCPA (Hong Kong), is the Tax Partner of Mazars Certified Public Accountants in Hong Kong. His areas of specialization include Hong Kong and China tax, with extensive experience in mergers and acquisitions as well as transfer pricing. He was also the Chairman of HKICPA's Taxation Faculty Executive Committee. Prior to coming to Hong Kong, he taught Canadian taxation part-time at the undergraduate level at the Faculty of Commerce, University of Toronto and was also one of the lecturers of the In-Depth Tax Course of the Canadian Institute of Chartered Accountants. He is also a facilitator on China Taxation of the Advanced Taxation Program run by the Academy of Taxation of Singapore.



Stephen Lee, FCPA (Hong Kong) and FCPA (Australia), was for several years an Assessor with the Inland Revenue Department in Hong Kong. He later joined Ernst & Young Hong Kong and took an active role in providing Hong Kong and China tax and business advisory services to many major clients. He was admitted as a partner in 1996 and relocated to the Ernst & Young Beijing office between 2001 and 2004 where he headed up the office's Tax and Business Advisory Department. Between 2005 and 2013, Stephen relocated to the firm's Shanghai Office, taking up various roles including the office's head of Tax and Business Advisory Department, China Tax Center Leader, and In-House Tax Leader. He left Ernst & Young in July 2013 and is now a Director of his own tax service company. He is a member of the HKICPA's China Tax Sub-Committee.



David Lai, Barrister and FCPA, is a former Lecturer at the Department of Accounting, Hong Kong University of Science and Technology. He specializes in corporate, commercial and taxation laws with particular expertise in international tax and tax treaty interpretation. David is a dually-qualified accountant and lawyer in multiple jurisdictions. Academically, he holds two degrees in taxation: Master of International Taxation from University of Sydney and MSc (Taxation) from University of Oxford. At Oxford, David focused on European and international taxation and received Distinctions in Tax Treaties and Transfer Pricing. Besides, he also completed advanced transfer pricing training at the WU Transfer Pricing Center of the Institute for Austrian and International Tax Law.

Facilitators for workshops and tutorials

Experienced specialists in the field of taxation comprising practising accountants, academics and lawyers.



Hong Kong Institute of Certified Public Accountants

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Enquiries

**About the Specialist Programmes
in Taxation**

-  Tel: 2287-7233
-  E-mail: taxdiploma@hkcipa.org.hk

About joining the Taxation Faculty

-  Ms. Canace Leung
-  Tel: 2287-7089
-  E-mail: canace@hkcipa.org.hk



This Advanced Hong Kong Tax Course is a compulsory component of the Professional Diploma in Hong Kong Tax (香港稅務專業文憑). Please refer to the [leaflet](#) for details of the HKICPA's professional diplomas in taxation.

Topic / Assessment	Sat Workshop (2:00pm – 5:00pm)	Mon Tutorial (7:00pm – 9:30pm)	Thu Tutorial (7:00pm – 9:30pm)
1. The Source Concept: Guiding Principles and Practice	6 Mar 2021	8 Mar 2021	11 Mar 2021
2. Capital vs. Revenue: A Review of Precedent Cases	20 Mar 2021	22 Mar 2021	25 Mar 2021
3. Corporate Tax Planning, Tax Avoidance and Tax Risk Management	10 Apr 2021	12 Apr 2021	15 Apr 2021
4. Resolving Tax Controversy I – Practical Aspects of Handling Tax Investigation	24 Apr 2021	26 Apr 2021	29 Apr 2021
5. Resolving Tax Controversy II – Managing Objections and Appeals	8 May 2021	10 May 2021	13 May 2021
6. Global Employees and Individual Income Tax Planning	22 May 2021	24 May 2021	27 May 2021
Presentation (with submission of a written report)	12 Jun 2021	Participants are required to attend one of the above series of tutorials, on Mondays or Thursdays.	
Examination	26 Jun 2021 (afternoon)		

- **The course was designed and intended as a face-to-face training course. The Institute reserves the right to run all or parts of the course in online e-learning mode in view of the coronavirus epidemic or any other unforeseen circumstances.**
- The minimum requirement for admission to this course is knowledge of Hong Kong taxation to the level of module D of the Institute's QP (or equivalent).
- Course Fee of this Advanced Hong Kong Tax Course is HK\$15,000, inclusive of a training manual.
- This Course has 6 workshops and 6 tutorials with 33 teaching hours. The medium of instruction is English.

Enrolment Application

Enrolment Deadline: 1 March 2021

We welcome enrolment application by E-mail: taxdiploma@hkipca.org.hk Fax: 2147 3293 post
If sending in the enrolment application by post, please send together with the required payment to:
HKICPA-Education and Training Dept., 27/F, Wu Chung House, 213 Queen's Rd East, Wanchai, Hong Kong. Re: Advanced HK Tax Course Application
Enquiries: **Cindy Chan (Tel) 2287 7233 (Email) taxdiploma@hkipca.org.hk**

SECTION 1 – PERSONAL PARTICULARS (Please complete this section in BLOCK LETTERS.)

Name*: (Mr./Ms.**)
(in English) _____ (Family Name) _____ (Given Names) _____ Name*: _____ (in Chinese)

HKICPA Membership No.: _____ Mobile No.: _____

Position: _____ Organization: _____

Are you a member of the Institute's Taxation Faculty (TF)? Yes, (TF Membership No.: _____) No

* Your contact details, English and Chinese names as registered in the Institute's membership records will be used in the programme and for issuance of Examination Result Slip. Please contact the Institute for any change of particulars.

** Delete as appropriate.

SECTION 2 – QUALIFICATIONS AND EXPERIENCE

1. Knowledge of Hong Kong taxation I have passed Module D of the Institute's QP.
 I have the knowledge of Hong Kong taxation equivalent to Module D of the Institute's QP.
My knowledge was gained from # _____

2. Highest academic qualification: _____

3. Other professional qualifications (if any): _____

4. Types and length of taxation experience gained:

Position(s) held	Type of firm and size	Nature of Work	Length of full time experience
			years
			years
			years
Total length of taxation experience			years

Please specify the course/examination related to Hong Kong taxation you have completed/passed.

SECTION 3 – CHOICE OF TUTORIAL SESSIONS

The following notes are **VERY IMPORTANT** for your choice of tutorial sessions. Please read them carefully before making your choice.

1. Once accepted into the Advanced Hong Kong Tax Course, apart from the workshops, you are also required to attend a series of tutorials.
2. These tutorials will be held on Monday and Thursday evenings as detailed in the Timetable overleaf. **It is your responsibility to ensure that there is no clash of your time when making your choices.**
3. You are required to put down "1" and "2" for 1st and 2nd choices respectively in the boxes below.
4. If you do not wish to be allocated to a particular series of tutorial sessions, please mark a cross "X" in the box as appropriate.
5. The Institute will use its best endeavours to accommodate your preferences but no guarantee can be given.
6. Once assigned to a specific session, you are **not allowed to change** to another tutorial session. You are required to attend all tutorials.

CHOICE (Please put "1", "2" or "X" to indicate your order of preferences.)	Mondays	Thursdays
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SECTION 4 – PAYMENT

Course Fee:	<input type="checkbox"/> HK\$15,000 (Standard fee)		
	<input type="checkbox"/> HK\$14,900 (Discounted fee for applicants who have enrolled the online demo lesson of Advanced Hong Kong Tax Course 2021)		
<input type="checkbox"/> Cheque No. _____	(Bank: _____)		
<input type="checkbox"/> BOC HKICPA Visa	<input type="checkbox"/> BOC HKICPA UnionPay Card	<input type="checkbox"/> Other Visa/MasterCard	
Card Number	_____	Card Expiry Date (month/year):	_____
Cardholder's Name (please print):	Cardholder's Signature:	Date:	
FOR OFFICE USE	Auth. code no.	Handled by	Date

1. Cash will not be accepted.
2. Crossed cheques should be made payable to the "**Hong Kong Institute of Certified Public Accountants**" or "**HKICPA**". Applications will not be processed if post-dated or dishonoured cheques are received.
3. Any bank charges and/or expenses incurred as a result of unsuccessful credit card payments or dishonoured cheques shall be borne by the applicant.

SECTION 5 – POINTS TO NOTE

1. All enrolment applications are subject to the Institute's final approval.
2. In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method.
3. **NO** certificate will be issued upon successful completion of this Course alone. A certificate will be issued only upon successful completion of the Professional Diploma in China Tax or Professional Diploma in Hong Kong Tax. Please refer to the leaflet about these diplomas for details.
4. Workshops/tutorials/assessments will be postponed if Typhoon Signal No.8 or above or a Black Rainstorm Warning is hoisted / going to be hoisted. Participants will later be notified details of the substitute session.
5. No unauthorized audio or video recording is allowed in the Course.
6. The Institute reserves the right to change the date, time, venue, contents, teachers or to cancel the workshops and/or tutorials due to unforeseen circumstances.
7. The Institute reserves the right to amend the above terms and conditions without prior notice. In case of any disputes, the Institute reserves the right to make the final decision.

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>

SECTION 6 – DECLARATION

I confirm that I have read and fully understood all the terms and conditions as set out in this form.

I declare that the information given in this form is true and correct to the best of my knowledge and belief. If I am subsequently found to have provided false information, I agree to have my enrolment terminated without refund.

Signature

Date

_____/_____/_____
DD MM YYYY

Places for the course are limited. The Institute's decision on enrolment is final.