



E-seminar: 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](#).

Available period : **20 February – 23 March 2021**
Language : Cantonese
Speaker : **Mr. David Lai**, Barrister-at-Law, FCPA
Fee : HK\$100 (refundable upon successful admission to the Advanced Hong Kong Tax Course 2021))
Duration of e-seminar : 1 hour and 15 minutes*
CPD Hour : 1 hour
Competency : Taxation
Application Deadline : 19 March 2021

Participants will receive the e-seminar link and log-in details within 2 working days after successful enrolment. For enquiries, please contact Ms. Cindy Chan at 2287 7233 / taxdiploma@hkicpa.org.hk.

*The seminar will include a 15 minutes information session to introduce the [Advanced Hong Kong Tax Course](#).

Enrolment Application

We welcome enrolment application by ☒ online enrolment ☒ E-mail: taxdiploma@hkicpa.org.hk ☒ Fax: 2147 3293 ☒ post
If sending in the enrolment application by post, please send together with the required payment to:
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Notes:

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2. No unauthorized audio or video recording is allowed in the event.
3. The Institute reserves the right to change the available period of the e-seminar or to cancel the e-seminar due to unforeseen circumstances.

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