



## Introduction to Double Tax Agreements and the Treatment of Passive Income *(Live Webinar)*

Double Tax Agreements ("DTAs") play a vital role in resolving tax issues arising from different tax laws and practices of the countries involved in cross border transactions. In this webinar, the speaker will discuss the following topics regarding DTAs:

- Why DTAs exist and how double taxation arises
- DTA vs domestic tax law
- Model tax treaties - OECD, UN, ASEAN
- Basic elements of DTAs: persons covered, taxes covered, resident concept and tie-breakers
- Treatment of passive income items under DTAs

This webinar is taken from the workshop of **Topic 1: Introduction of International Tax & Tax Agreements, Passive Income** of the [International Tax Course \(Aug – Dec 2022\)](#) ([link](#)).

|                      |   |
|----------------------|---|
| Date and Time        | : 19 July 2022 (Tuesday), 6:30 pm – 7:45 pm (Webinar)   |
| Speaker              | : Mr. David Lai, Barrister-at-Law, FCPA   |
| Language             | : Cantonese   |
| Fee                  | : <b>HK\$100</b> for HKICPA member / <b>HK\$220</b> for non-member<br>(refundable upon successful admission to the International Tax Course 2022) |
| Duration             | : 1 hour and 15 minutes (Note1)   |
| CPD Hour             | : 1 hour  |
| Competency           | : Taxation  |
| Application Deadline | : 18 July 2022 (Note 2)   |

Note:

1. The webinar will include a 15 minutes information session to introduce the International Tax Course ([info](#)).
2. Successful applicants will be informed of the webinar link and log-in details by e-mail.

### Enrolment Application

We welcome enrolment application by ✓ online enrolment ✓ E-mail: [taxdiploma@hkipca.org.hk](mailto:taxdiploma@hkipca.org.hk)  
For enquiries, please contact us at 2287 7233 or by e-mail: [taxdiploma@hkipca.org.hk](mailto:taxdiploma@hkipca.org.hk).

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Note:

- Fees paid are non-refundable and non-transferable. A refund will only be made if the application is not accepted.
- No unauthorized audio or video recording is allowed in the event.
- The Institute reserves the right to change the available period of the webinar or to cancel the webinar due to unforeseen circumstances.

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