

E-learning webinar:

Event Code: EWEB23112302

## Decoding Hong Kong's tax changes: Foreign-sourced income exemption regime and tax certainty for onshore equity disposal gains

### About the topic

In recent years, there have been numerous changes to the domestic tax law of Hong Kong, including the refinements made to Hong Kong's foreign-sourced income exemption (FSIE) regime, which came into effect on 1 January 2023. Moreover, it is expected that the FSIE regime will be further refined regarding the taxation of disposal gains to align with the European Union's latest FSIE guidance.

In addition, to uphold Hong Kong's competitiveness, the government is planning to introduce an enhancement scheme aimed at providing upfront certainty regarding the non-taxation of onshore equity disposal gains (the enhancement scheme). The enhancement scheme will be applicable to gains that meet specific criteria, ensuring a favourable business environment for investors in Hong Kong.

In this webinar, the speakers will:

- Give an overview of the FSIE regime and explore how it will be further refined to expand the types of assets to be covered under disposal gain
- Discuss the details of the enhancement scheme
- Examine challenges faced by taxpayers under the current tax environment through practical case sharing

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### About the event

<b>Date &amp; time</b>	<b>Thursday, 23 November 2023</b> 1:00 p.m. – 2:00 p.m.
<b>Format</b>	<b>Live webinar</b>
<b>Fee</b>	<ul style="list-style-type: none"><li>• Taxation Faculty member: HK\$200</li><li>• HKICPA member or student; and IA: HK\$230</li><li>• Non-member: HK\$360</li></ul> <i>Not a faculty member? <a href="#">Click here</a> to join.</i>
<b>Language</b>	English
<b>HKICPA CPD credit</b>	1 hour (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Application deadline</b>	<b>Online registration by 21 November 2023</b> (offline registration by 20 November 2023)

### Speakers

#### Jo An Yee

Partner, HK International Tax & Transaction Services Leader, APAC Tax Technology Sector Leader, Ernst & Young Tax Services Limited

#### Winnie Kwan

Member, TF Member Services Panel, and Director, International Tax and Transaction Services, Ernst & Young Tax Services Limited

#### Jerry Lau

Senior Manager, International Tax and Transaction Services, Ernst & Young Tax Services Limited

\* Please refer [here](#) for descriptions of the various ratings.



## About the speakers

### **Jo An Yee**

**Partner, HK & Macau International Tax and Transaction Services Leader**  
**APAC Tax Technology Sector Leader**  
**TMT Tax Leader – HK**

Jo An is a tax partner specializing in the technology and telecommunication areas and has over 20 years of practical experience in providing tax advisory and compliance services clients. She is currently the APAC Tax Technology Sector Leader & TMT Tax Leader for Hong Kong/Macau.

Jo An is an experienced International Tax Partner specializing in Hong Kong and international tax matters, with a particular emphasis on the technology and telecommunications sectors. She demonstrates a strong aptitude for collaborating with clients to implement tax-efficient structures, optimize global tax planning strategies, and ensure compliance with intricate international tax regulations. With her exceptional leadership skills, Jo An effectively leads cross-functional international teams on complex multi-jurisdictional projects. She actively engages in the tax community by hosting seminars, mentoring technology start-ups, collaborating with prominent accounting bodies, and authoring thought leadership papers on tax-related subjects.

### **Winnie Kwan**

**Director, International Tax and Transaction Services, Ernst & Young Tax Services Limited**

Winnie has over 12 years of experience in providing corporate tax and business advisory services to a wide range of clients, including multinational corporations, listed groups and privately owned businesses.

She has clients from various industries, such as technology, media, telecommunication, pharmaceutical products, apparel sourcing and distribution, consumer products and real estate etc. She is experienced in corporate tax compliance and tax advisory, including group restructuring planning, intellectual property structuring, operation reviews, offshore claims, advice on cross-border transactions, tax due diligence, tax resident certificate applications and permanent establishment assessments.

### **Jerry Lau**

**Senior Manager, International Tax and Transaction Services, Ernst & Young Tax Services Limited**

Jerry is a senior manager of EY Hong Kong office with 10 years of experience in advising on Hong Kong tax. He serves a wide range of clients including Hong Kong listed corporations, China state-owned enterprises and multinational groups.

In particular, he has assisted different clients on corporate tax issues related to restructuring as well as mergers and acquisitions. His advice also covers offshore claims reviews, intellectual property licensing and planning, legal entity rationalization and cross border transactions.

His client portfolio comprises of a wide range of industries, including telecommunication and technology, consumer products, hospitality, automotive, media and entertainment, real estate, shipping and logistics.



## Registration

- **Online enrolment by 21 November; offline enrolment by post or email also by 20 November:**  
Complete the enrolment form and return it to the Institute by 20 November, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Email registration will be accepted for payment by any VISA/ Master card or the BOC HKICPA UnionPay card.  
**You may consider your registration to be successful unless you receive notification from us to the contrary.**
- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **Contact Ms. Sophia Lai at 2287-7067 for enquiry.**

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