



E-learning webinar:

Event Code: EWEB24042401

Hong Kong Salaries Tax: Update on representative recent court cases

About the topic

As enterprises seek to enhance their competitiveness in a challenging business landscape, it is critical to attract and retain inbound and outbound expertise and talents to sustain and grow the business, with leading global mobility and remuneration policies, including long-term incentive plans, for talent deployment locally, regionally and globally. However, salaries tax complications often arise from talent relocation, cross-border double taxation, sourcing incentive awards, and dual employment arrangements to meet work permit requirements and mitigate permanent establishment risks.

The speakers in this webinar will highlight the guidance from a number of tax case decisions, to assist tax practitioners, as well as professionals in finance, human resources and legal roles to better manage the various salaries tax complications. They will also explore practical considerations from the talent mobility and remuneration policy perspectives:

- Whether dual employment arrangements can be considered a single employment:
Board of Review Case No. D18/22
- Basis of income apportionment under the Inland Revenue Ordinance, section 8(1A)(c) exemption:
Court of Appeal - CIR v Lo Wa Ming Patrick
- Taxability of forfeitable share incentive awards from pre-Hong Kong employment:
Court of Appeal - Richard Paul Mark Aidan Forlee v CIR
- Taxability of termination payments:
Court of Appeal - Heath Brian Zarin v CIR
- Taxability of sums paid as damages by employer under court judgements:
Court of Final Appeal - Dr The Honourable Leung Ka-Lau v CIR

Click [here](#) for more events by Taxation Faculty

About the event

Date & time	Wednesday, 24 April 2024 6:00 p.m. – 7:30 p.m.
Format	Live webinar
Fee	<ul style="list-style-type: none">• Taxation Faculty member: HK\$200• HKICPA member or student; and IA: HK\$230• Non-member: HK\$360 <i>Not a faculty member? Click here to join.</i>
Language	English
HKICPA CPD credit	1.5 hours (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	Online registration by 22 April 2024 (offline registration by 19 April 2024)

Speakers

Louis Lam

Member, Taxation Faculty
Executive Committee, and
Partner, Vialto Partners

Eric Leung

Senior Manager, Vialto Partners

Samuel Lai

Manager, Vialto Partners

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



About the speakers

Louis Lam

Member, Taxation Faculty Executive Committee, and Partner, Vialto Partners

Louis is a partner at Vialto Partners (formerly PwC Global Mobility Tax and Immigration practice) with over 25 years of experience specialising in Hong Kong / China individual tax consulting and compliance. He advises clients on company policies and employment terms covering housing benefits, remuneration package structuring, tax equalisation, termination packages and talent mobility policies; negotiating and managing tax audits and penalties; cross-border social security planning, etc.

He has extensive experience advising overseas, China and Hong Kong clients in the private equity and asset management industries, and leading global financial institutions, to design and enhance pre-/post-IPO employee share-based compensation schemes, carried interest plans and co-investment plans, with a holistic approach, to cover talent mobility and retention, market trends, tax, foreign exchange, finance, legal, etc. perspectives; and to assist in performing applicable tax and foreign exchange registration and compliance reporting. He also advises multinational companies on deployment structures and models for talent mobility in China, Hong Kong and overseas, for inbound and outbound travellers and assignees, taking into account the local tax incentives, tax and social security treaties protection, mitigation of permanent establishment exposures for employers and non-tax commercial considerations. He is a Chartered Tax Adviser, and member of Taxation Institute of Hong Kong (TIHK), Association of Chartered Certified Accountants (ACCA) and HKICPA.

Eric Leung

Senior Manager, Vialto Partners

Eric is a senior manager at Vialto Partners with over 18 years of professional service experience specialising in Hong Kong / US cross-border individual tax consulting and compliance.

He has extensive experience in providing both Hong Kong and US individual income tax compliance and consulting services to companies from different industries, focusing on international assignment management, implementation of tax efficient schemes/ policies, remuneration package structuring, tax equalisation, equity compensation and international mobility.

Eric is actively involved in projects to review the soundness of remuneration system for international, local and private banks with a major presence in Hong Kong and Asia. Projects include performing regular reviews of the banks' remuneration system and completing the self-assessment template for submission to HKMA. Other CG-5-related services also include establishing other governance procedures to meet the HKMA's requirement, such as reviewing banks' approach to classifying Key Personnel, identifying the risk of misconduct and the clawback mechanism, managing the executives' performance measurement of the financial and non-financial factors, and advising on the qualitative measurement of its disclosure requirements. Eric is a member of the Chartered Institute of Management Accountants.

Samuel Lai

Manager, Vialto Partners

Samuel is a manager at Vialto Partners specialising in Global Mobility Services with over 7 years of experience specialising in Hong Kong and PRC cross-border individual tax compliance and consulting.

Samuel has extensive experience with providing professional planning on employment and compensation structures from multiple perspectives, such as talent mobility and retention, market trends and taxation, to various international and regional financial institutions in China and Hong Kong. With a deep understanding of every client's uniqueness and grounded in rigorous analysis and data-driven insights, he has provided his clients with professional advice, planning on equity-based incentive plans, tax equalisation plans, housing plans, employee compensation and benefit issues, and implementation of tax efficient schemes and policies.



Registration

- **Online enrolment by 22 April; offline enrolment by post or email also by 19 April:**

Complete the enrolment form and return it to the Institute by 19 April, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". E-mail 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 Mr. Marco Yip at 2287-7009 for enquiry.**

Remarks

Disclaimer

- The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute or reflect the official policies and views of the Institute or its members.
- The Institute does not endorse or recommend any products or services and is not responsible for any loss or damage arising from using such products or services.
- Participants are reminded that there are a wide range of products or services available in the market. Participants should carry out their own research and obtain independent advice before subscribing to any products or services.
- The Institute takes no responsibility for any loss incurred by any person acting or refraining from acting as a result of participation in the event.