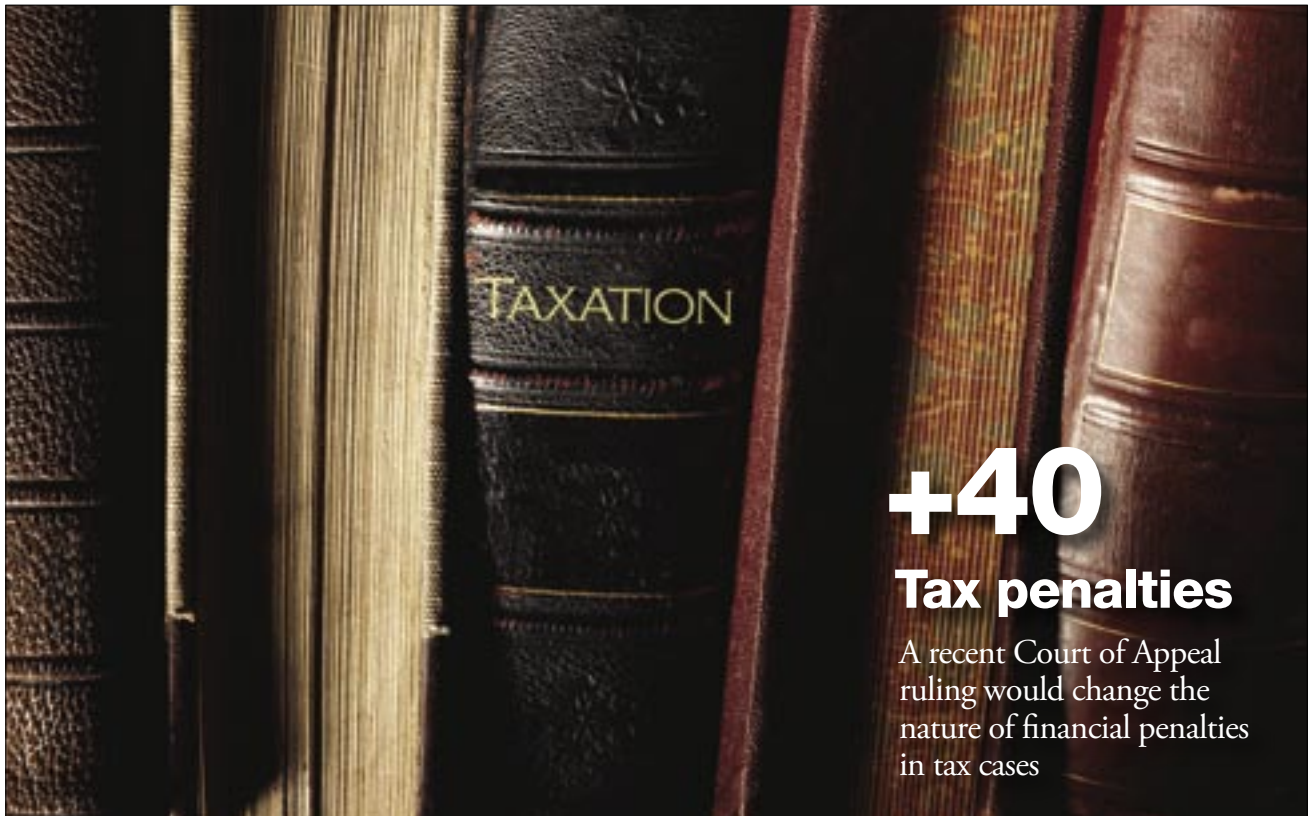


# source+

## +37

**+38** August events calendar  
**+40** Hong Kong tax  
**+43** PRC tax (Chinese)  
**+44** Let's get technical

**+46** Techwatch 57  
**+48** PRC tax  
**+51** People on the move  
**+55** Careers



## +40

### Tax penalties

A recent Court of Appeal ruling would change the nature of financial penalties in tax cases

#### Institute statistics update

- ▶ **3,598** practising certificate holders
- ▶ **1,170** firms
- ▶ **11,874** registered students
- ▶ **226** corporate practices

**26,402** members

