



Tax Considerations for Important Business Decisions

Programme Code: S120223S

In the seminar, the speakers will cover the following aspects from Hong Kong Profits Tax perspectives:

- Tax implications of various major non-recurring business decisions, e.g. disposal of long term assets, change of intention of investment profile, etc; and
- Tax consideration on restructuring of group companies, waiver of current accounts amongst related companies, restructuring of business and acquisition of new business, etc.

Date **Thursday, 23 February 2012**

Time **6:30 p.m. – 8:00 p.m.**

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Format Seminar

Language English

Fee HK\$190 for HKICPA member or student; and IA/ HKIAAT's member or student
HK\$180 for online enrolment
HK\$330 for non-member

Objectives

- Obtain a broad overview on the correlation between substantial business decisions and relevant Hong Kong Profits Tax consequences
- Explore how to mitigate tax risks associated with important business decisions in the current volatile economic cycle

Speakers **Mr. Angus Ho**, Tax Partner of SHINEWING Tax and Business Advisory Limited

Ms. Janice Or, Tax Manager of SHINEWING Tax and Business Advisory Limited

Participants Tax practitioners, management executives of enterprises

Competency Taxation;
General Business and Professional Knowledge

Rating Foundation Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

CPD hours 1.5



To confirm your CPD booking,
just log on to "My CPA" at
<http://www.hkicpa.org.hk>

CPD ENROLMENT FORM (For Support Programme)

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Please click here for online enrolment
(for HKICPA members only)

Payment & Enrolment Status Enquiry: 2287 7381
e-mail: finance@hkicpa.org.hk
Fax : 2893 9853

Course Information Enquiry:
2287 7386 / 2287 7253
e-mail: cpd@hkicpa.org.hk

FOR OFFICE USE

Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Programme Code	Fee (HK\$)	
	No.	Status (1)						
1								
2								
3								
4								
5								
							Total (HK\$)	

* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.
The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.
The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : _____ Tel No. : _____ Fax No. : _____ E-mail : _____

Payment Method (Please tick the appropriate box)

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- Notes:
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
 - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
 - All applications are on a first-come-first-served basis.
 - Application by fax will ONLY be accepted when payment is made by Visa/Master credit card. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
 - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event.
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 - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
 - All personal data collected from the enrolment process, and administration of the CPD Programmes will only be used for the purpose of the administration of the course on which members are enrolled. In addition, the Institute may use the collected data for statistical research and analysis, for keeping members informed of its services and other uses internally.