



## The Latest Assessing Practice on Court-free Corporate Amalgamation

Programme Code: TFA160705

Court-free corporate amalgamation became possible with the enactment of the new Companies Ordinance (Cap. 622) in 2014. In the absence of corresponding provisions in the Inland Revenue Ordinance governing the tax treatments under a court-free corporate amalgamation, uncertainty remains. Meanwhile, the Inland Revenue Department ("IRD") has sought to provide some guidance by publishing certain guidelines on its assessing practice as well as three advance ruling cases on court-free amalgamation on its website for taxpayer's reference. In this seminar, the speakers will cover:

### Highlights:

- What is a court-free corporate amalgamation;
- What should taxpayers pay attention to when conducting a court-free corporate amalgamation;
- The IRD's latest assessing practice; and
- Case sharing.

**Date** Tuesday, 5 July 2016

**Time** 7:00 p.m. – 8:30 p.m.

**Venue** Theatre of the Joint Professional Centre  
Unit 1, G/F, the Center, 99 Queen's Road Central, Hong Kong  
(Please click [here](#) for the location map)

**Language** English

**Fee**

- Taxation Faculty member: HK\$150
- HKICPA member or student; and IA/ HKIAAT's member or student: HK\$190 or HK\$180 (online enrolment)
- Non-member: HK\$330

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**Objectives** To provide the updates on court-free corporate amalgamation in Hong Kong

**Chair** **Kitty Yip**, Member of HKICPA taxation faculty executive committee, and Associate Director, Taxation Services, HLB Hodgson Impey Cheng Taxation Services Limited

**Speakers** **Gwenda Ho**, Tax Partner, PricewaterhouseCoopers Limited

**Yan Yeung**, Senior Manager, Tax Services, PricewaterhouseCoopers Limited

**Participants** Tax practitioners and those who wish to understand court-free corporate amalgamation in Hong Kong

**Competency** Taxation

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

**CPD hours** 1.5

