



General Anti-avoidance Provision Contained in Section 61A of the Inland Revenue Ordinance

Programme Code: S100524S

Speaker	<p>Mr. Patrick Kwong, Executive Director, Ernst & Young Tax Services Limited</p> <p>Patrick Kwong is a member of the Hong Kong Institute of Certified Public Accountants and the Chartered Association of Certified Accountants in the United Kingdom.</p> <p>Patrick has more than 20 years of tax experience advising clients across various industries and sectors. He is now a tax executive director of Ernst & Young and a key member of the technical team of the Hong Kong Tax Practice of the Firm.</p> <p>He is a past president and current Council Member of the Taxation Institute of Hong Kong. He represents the Taxation Institute to serve as a member of the Joint Liaison Committee on Taxation. He is also a member of the editorial board for the Asia Pacific Journal of Taxation.</p> <p>He is a regular speaker at tax seminars and conferences and has authored a number of tax articles published in various professional journals or magazines.</p>
Date	Monday, 24 May 2010
Time	6:30 p.m. – 8:00 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment 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
Language	English
Format	Seminar
Competency	Taxation*
Rating	Mastery Level* - Broad, deep and detailed understanding of the knowledge area. Develop expert knowledge in a particular stream. Respond to complex situations intuitively, developing effective answers, straightaway. Appreciate the subtleties in situations. Up-to-date with recent advancements and development.
Target audience	Anyone who is interested in Hong Kong taxation
CPD credit	1.5 hours

About the programme

The decision by the Court of Final Appeal (CFA) in *Shui On* in November 2009 marks the culmination of a number of recent CFA's decisions on the construction of section 61A commencing with *Tai Hing* and *HIT* in December 2007, followed by *Ngai Lik* in July 2009. This seminar discusses the facts and significance of this series of CFA decisions.

* Please refer [here](#) for descriptions of other competencies and ratings.

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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Deadline: 7 working days before the date of the programme

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- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
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 - All applications are on a first-come-first-served basis. In the event of over-subscription, priority will be given to members and students of HKICPA.
 - 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.
 - Successful applicants will receive admission ticket or confirmation notice (for those who opt for Computerised Ticketing System) 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 days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
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 - The Institute reserves the right to change the venue, date or speaker of 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.

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