

## Workshop Outline and Learning Methodologies

Session	Methodologies	Chapters covered
<b>Workshop 1</b>		
1. Introduction	<ul style="list-style-type: none"> <li>• Presentation</li> <li>• Group discussion</li> </ul>	
2. Profits tax	<ul style="list-style-type: none"> <li>• Group exercise</li> </ul>	Ch.3, 8 & 11
3. Negotiation	<ul style="list-style-type: none"> <li>• Role play</li> <li>• Group exercise</li> </ul>	
4. Tax for individuals	<ul style="list-style-type: none"> <li>• Case study</li> <li>• Group discussion</li> </ul>	Ch.5 & 11
<b>Workshop 2</b>		
5. Reboot	<ul style="list-style-type: none"> <li>• Presentation</li> <li>• Group discussion</li> </ul>	
6. Anti-avoidance	<ul style="list-style-type: none"> <li>• Group discussion</li> </ul>	Ch.3, 4, 8, 9, & 11
7. Cross border tax issues	<ul style="list-style-type: none"> <li>• Group discussion</li> </ul>	Ch 3, 4, 12 & 13
8. Tax planning	<ul style="list-style-type: none"> <li>• Case study</li> <li>• Group reflection</li> </ul>	Ch.3, 4, 5, 6, 7, 9, 11 & 12
9. Conclusion	<ul style="list-style-type: none"> <li>• Presentation</li> <li>• Group discussion</li> </ul>	

You are expected to have studied the relevant chapters of the Learning Pack thoroughly prior to attending the workshops in order to actively participate in the case studies and group discussions throughout the workshops. The main topics covered in the workshops are listed below.

### Workshop 1

- Profits tax computation, addition and disposal of property plant and equipment, depreciation allowance - plant and machinery (including hire purchase), commercial building allowance, specific deductions for capital expenditure – DIPN 5 (Revised), interest income and expenses, other deductible expenses
- Source of profits, trade versus investment, special stamp duty (SSD) – SOIPN 5 (Revised)
- Salaries tax computation, time apportionment, share-based benefits, accommodation and other fringe benefits, outgoing and expenses, concessionary deductions, personal allowances, individual tax return
- Employment versus contractor, 60 days rule, tax administration, accommodation benefits and other fringe benefits, termination payments

### Workshop 2

- Service company arrangements – DIPN 24 (Revised), intercompany transactions, stamp duty avoidance (incl. SSD), sale and leaseback arrangements, transfer pricing
- Chargeability to business tax, consumption tax, VAT, chargeability to corporate income tax under the HK-Mainland DTA
- Individual tax planning (incl. personal assessment), corporate tax planning (incl. exemption for offshore funds – DIPN 43 (Revised)).

(Different sets of questions will be distributed to different classes. As such, some of the above topics may not be covered during your assigned workshops).