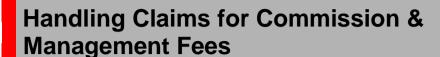
Programme Code: TFP130821S



Commission and management fees are high risk areas often resulting in additional assessments and penalties after IRD's enquiries or field audit/investigation. Taxpayers take it for granted that they are deductible expenses without paying due regard to IRD's published practices. Assessors are particularly sensitive to management fees paid under service company arrangements. Despite IRD's DIPN 24, there are still taxpayers failing to structure service company arrangements properly.

The speaker will examine the law and practices in relation to claims for commission and management fees with reference to IRD's published practice notes and Board of Review Decisions to enable taxpayers to prepare their claims properly.

Date Wednesday, 21 August 2013

Time 6:30 p.m. - 8:30 p.m.

Hong Kong Institute of CPAs, Venue

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

Language **English**

Fee Taxation Faculty member: HK\$150

HKICPA member or student; and IA/ HKIAAT member or student: HK\$190

or HK\$180 (online enrolment)

Non-member: HK\$330

Not a faculty member? Click here to join.

Objectives

- Examine the deduction provisions under the Inland Revenue Ordinance
- Review IRD's practices and disclosure requirements for the relevant items
- Discuss the common shortfalls from Board of Review Decisions
- Understand the needs for structuring a proper claim
- Recommend approach to handle IRD's enquiries

Chan Cheong Tat, FCPA, FCCA, FCPA(Aust)(Tax Specialist) **Speaker**

Director, C T Tax Consultants Limited

Former Assistant Commissioner of Inland Revenue (Field Audit/Investigation)

Participants Accountants, Tax Practitioners, Business Management

Competency **Taxation**

Rating Intermediate Level (Please refer to the Institute's online CPD Learning Resource Centre)

CPD hours 2



TAXATION FACULTY EVENT ENROLMENT FORM (For Support Programme)

Handling Claims for Commission & Management Fees (TFP130821S)

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

37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

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

Fax : 2893 9853

Event Information Enquiry:
2287 7386 / 2287 7253

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

<u>Please click here for online enrolment</u> (for HKICPA members only)

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Deadline: 7 working days before the date of the programme											
	Members			<u> </u>				Fee			
No.	No.	Status	Full Name of Participant(s) (Block Letters)	Company		Email address * ⁽²⁾ (Block Letters)			HKICPA member, student /IA/HKIAAT member, student HK\$190	Non- member HK\$330	
1											
2											
3											
4											
* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.								Total HK\$			
☐ 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.											
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- Notes: 1. Membership Status: **TF** = Taxation Faculty member, **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - 2. 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.
 - 3. NO ADMISSION TIĆKET 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.
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 - 6. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event.
 - Cheque(s) should be made payable to Hong Kong institute of Certified Public Accountains of HKICPA. Please issue SEPARATE CHEQUE for each event.
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 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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