



RECRUITMENT OF TUTORS AND WORKSHOP FACILITATORS FOR SQ (TAXATION) PROGRAMME

The Hong Kong Institute of Certified Public Accountants invites applications for Tutors and Workshop Facilitators for its upcoming offering of the SQ (Taxation) programme, which will commence in April 2012. Interested parties with adequate knowledge and experience can choose to apply for **ONE or BOTH** roles. This is a nine-month, part-time Programme, with tutorials to be held on weekday evenings and workshops on Saturday mornings.

Objective of the Programme

The programme will provide candidates with an in-depth and integrated study of the different aspects in taxation. It will enable candidates to enhance their competence in the field of Hong Kong taxation and to broaden their competence in the fields of China and international taxation.

Programme Coverage

The entire Programme consists of the following modules:

- Advanced Hong Kong Tax
- China Tax
- International Tax

Programme Structure

- 17 Tutorials, each of 2 hours' duration
- 16 Workshops, each of 3 hours' duration

Who is the SQ (Taxation) designed for?

SQ (Taxation) students are typically tax professionals who want to move their careers to the next critical stage. They will share a desire to extend their tax knowledge and practical experience and stretch themselves as high-calibre managers to become sophisticated tax advisers in an increasingly complex environment.

While the class is primarily for CPAs, one of its valuable features is sharing experience in tutorials with fellow professionals from different backgrounds and with different skill sets. Spaces are therefore reserved on the programme for non CPAs working in taxation, to encourage a broad and diversified participation. Applicants who are not members of the Institute but who wish to move into the field of taxation may be accepted onto the course at the discretion of the Institute, subject to the availability of places.

Medium of Instruction

English

Assessment

Assessment will include in-class presentation (10%) and 3 open book examinations (90%).

Remuneration

Tutors: HK\$2,100 per tutorial session of 2 hours each for each tutor.

Workshop Facilitators: HK\$2,520 per workshop of 3 hours each for each Workshop Facilitator. TWO facilitators will be appointed for each workshop.

No extra remuneration will be paid for attending meetings and preparatory work before each tutorial.

Desirable Attributes

- Should possess in-depth knowledge with a minimum of 8 years solid experience as specialists in the area of taxation (Hong Kong, China and/or international).
- Senior Manager grade or above.
- Good presentation and training skills in English.
- Willing to share experiences and adopt an interactive approach in teaching.
- Have a passion about the development and practice of taxation law and practice.
- Be enthusiastic about nurturing a new generation of taxation practitioners for the betterment of the profession.

Tutorial Sessions and Tutors' role

- Tutorial sessions of 2 hours each are to be held on **weekday evenings**. There are 15 teaching tutorial sessions and 2 additional tutorials for the assessed in-class presentations. Please refer to the timetable for details.
- One tutor will be appointed to lead a tutorial group of about 12 students.
- The same tutor is expected to lead the same tutorial group throughout one whole module. An individual may apply to be a tutor for more than one module.
- Tutorial materials such as discussion questions and case studies are provided. Tutors are required to lead the tutorial sessions based on the tutorial materials provided.
- Tutors are responsible for assessing students' in-class presentations using a marking scheme provided.
- Tutors are required to attend administration meetings with the Course Directors.

Workshops & Workshop Facilitators' role

- Workshops of 3 hours each on specific topics are to be held on **Saturday mornings**.
- Workshops include introductory presentations and interactive classroom discussions.
- Two Workshop Facilitators will be appointed for each Workshop.
- Topic outlines for the Workshops have been decided by the Institute. Please refer to the timetable for details.
- Presentation materials are provided and Workshop Facilitators are required to add supplementary materials based on their own experience.
- Workshop Facilitators are required to attend administration meetings with the Course Directors to ascertain the subject coverage of each Workshop.

CPD Hours

All preparatory and teaching hours will qualify as verifiable CPD hours.

Application

To apply, please complete the attached Application Form together with your CV and send it to Ms. Wendy Chau, Professional Development, Hong Kong Institute of Certified Public Accountants, 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong on or before 16 January 2012.

Please consider the timetables and topic outlines on pages 2 to 4 and indicate your preferred choices of tutorial sessions and/or workshops. For the appointment of tutors, priority will be given to those who are capable of leading the tutorial group throughout the programme (i.e. all 3 modules).

Enquiries

Ms. Wendy Chau Tel.: 2287 7359
(e-mail: wendychau@hki CPA.org.hk)

SQ (Taxation) 2012
Tutorial Timetable

Tutorials **Monday Sessions** **Wednesday Sessions** **Thursday Sessions**

Module: China Tax

Tutorial 1: Enterprise Income Tax & Taxes of Real Estate Industry	7 May 2012	9 May 2012	10 May 2012
Tutorial 2: Enterprise Income Tax & Foreign Tax Credit	14 May 2012	16 May 2012	17 May 2012
Tutorial 3: Individual Income Tax	28 May 2012	30 May 2012	31 May 2012
Tutorial 4: Value-added Tax	4 June 2012	6 June 2012	7 June 2012
Tutorial 5: Business Tax & Forms of Business	18 June 2012	20 June 2012	21 June 2012

Module: Advanced Hong Kong Tax

Tutorial 6: Merger & Acquisition	16 July 2012	18 July 2012	19 July 2012
Tutorial 7: HK-PRC Transactions	23 July 2012	25 July 2012	26 July 2012
Tutorial 8: Transfer Pricing	30 July 2012	1 August 2012	2 August 2012
Tutorial 9: Global Employees	13 August 2012	15 August 2012	16 August 2012
Tutorial 10: Tax Controversy	27 August 2012	29 August 2012	30 August 2012

Module: International Tax

Tutorial 11: Basic Elements of Tax Convention	24 September 2012	26 September 2012	27 September 2012
Tutorial 12: Passive Incomes & Transfer Pricing	15 October 2012	17 October 2012	18 October 2012
Tutorial 13: Special Incomes & Procedures	29 October 2012	31 October 2012	1 November 2012
Tutorial 14: Personal Incomes & Fairness	5 November 2012	7 November 2012	8 November 2012
Tutorial 15: International Tax Planning	12 November 2012	14 November 2012	15 November 2012

In-class Presentations

Tutorial 16: In-class Presentations I	26 November 2012	28 November 2012	29 November 2012
Tutorial 17: In-class Presentations II	3 December 2012	5 December 2012	6 December 2012

- **Tutorials will be held on weekday evenings from 7:00p.m. to 9:00p.m.**
- **The class size of each tutorial will be approximately 12 students.**

SQ (Taxation) 2012
Workshop Timetable

<u>Workshops</u>	<u>Topics</u>	<u>Dates</u>
Professional Ethics Workshop		
Workshop 1	Professional Ethics Workshop	21 April 2012
Module: China Tax		
Workshop 2	Enterprise Income Tax I <ul style="list-style-type: none"> • Income recognition, source of income • Tax treatment on asset • Deductions • Calculation of tax payable • Taxes of real estate industry 	5 May 2012
Workshop 3	Enterprise Income Tax II <ul style="list-style-type: none"> • China tax resident • Tax treatment on enterprise reorganization (i.e. M&A) • Preferential treatment • Withholding at source for non-resident • Special tax adjustment • Foreign tax credit • Tax administrative appeal 	12 May 2012
Workshop 4	Individual Income Tax <ul style="list-style-type: none"> • Taxable income and calculation of tax payable for individuals who have a domicile in China or who do not have a domicile in China • Tax reduction and exemption 	26 May 2012
Workshop 5	Value-added Tax, Consumption Tax and Customs Duty <ul style="list-style-type: none"> • Value-added tax: general rules, calculation of input and output tax, export tax refund • Consumption tax rules • Customs duty rules • Toll manufacturing and contract manufacturing (i.e. import processing and contract processing trade) 	2 June 2012
Workshop 6	Business Tax, Forms of Business <ul style="list-style-type: none"> • Business tax rules and distinction between value-added tax and business tax • Legal forms of doing business in China 	16 June 2012
Module: Advanced Hong Kong Tax		
Workshop 7	Merger & Acquisition <ul style="list-style-type: none"> • Laws & regulations relevant to M&A • Issues relating to M&A activities e.g., employment and liabilities transfer • Tax issues relating to M&A, e.g., tax due diligence, stamp duty • Debt push down 	14 July 2012
Workshop 8	HK-PRC Transactions <ul style="list-style-type: none"> • Forms of investment used to do business in China • Scope of customs duty • CEPA benefits • Residence issues in Hong Kong and its application process • Application of CDTA on HK-PRC transactions • Difference between import processing and contract processing in terms of profits tax implications 	21 July 2012

<u>Workshops</u>	<u>Topics</u>	<u>Dates</u>
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Module: Advanced Hong Kong Tax (Cont'd)		
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Workshop 9	Transfer Pricing	28 July 2012
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- Rules and regulations relevant to transfer pricing in HK
- Transfer pricing methods
- Approach to transfer pricing study
- Transfer pricing audit and adjustments in HK

Workshop 10	Global Employees	11 August 2012
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- Individuals income tax considerations regarding foreign assignees and short term frequent travellers
- Tax equalization and tax protection policy
- Relevant articles contained in CDTAs between HK and other contracting states with regard to individual income tax where CDTA applies

Workshop 11	Tax Controversy	25 August 2012
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- Rules and regulations concerning field audit and tax investigation
- Different phases of field audit or tax investigation; and the practical considerations in relation thereto

Module: International Tax		
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Workshop 12	Basic Elements of Tax Convention	15 September 2012
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- Scope of convention
- Permanent establishment

Workshop 13	Passive Incomes & Transfer Pricing	13 October 2012
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- Interest, dividends and royalties
- Arm's length principle

Workshop 14	Special Incomes & Procedures	27 October 2012
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- Real estate, international traffic, capital gains & other income
- Mutual agreement procedure & exchange of information

Workshop 15	Personal Incomes & Fairness	3 November 2012
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- Employment income & directors' fees
- Relief of double taxation & non-discrimination

Workshop 16	International Tax Planning	10 November 2012
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- Introduction to international corporate tax planning
- Revision

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| <ul style="list-style-type: none"> • Workshops will be held on Saturday mornings from 10:00a.m. to 1:00p.m. • The maximum class size of each workshop will be approximately 72 students. |
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Application for the teaching position for the SQ (Taxation)

The completed FORM should be sent together with your CV describing your taxation and teaching experience on or before 16 January 2012 to

Ms Wendy Chau
Professional Development Department
Hong Kong Institute of Certified Public Accountants
27/F, Wu Chung House, 213 Queen's Road East,
Wanchai, Hong Kong
Re: PD-SQ/TAX (CONFIDENTIAL)

Personal Data (Privacy) Ordinance: All information provided in this form will be used by the Hong Kong Institute of Certified Public Accountants for the purposes of processing this application and its related functions. The provision of personal data by means of this form is voluntary. Data collected is accessible to officers, committees or persons processing this application and related matters.

Please complete all sections in BLOCK LETTERS.

SECTION 1 PERSONAL PARTICULARS

Name : _____
 (Mr./Ms.*)
(in English) (Surname) (Other Names)

Position: _____ Organisation: _____

Organisation Address: _____

Correspondence Address: _____

Day-time Tel No. : _____ Fax No. : _____

Mobile No. : _____ Email address : _____

Member of Hong Kong Institute of CPAs Membership No.: _____

Membership Status*: Practising / Non-Practising

Member of Taxation Interest Group Membership No.: _____

SECTION 2 QUALIFICATIONS AND EXPERIENCE

1. Highest academic qualification: _____

2. Other professional qualifications (if any): _____

3. Types and length of taxation experience gained**:

Approximate Length

Hong Kong taxation [A]	Months
China taxation [B]	Months
International taxation [C]	Months
Total length of taxation experience [A + B + C]	Months

4. Areas of taxation specialisation: _____

5. Years and type of teaching experience: _____

SECTION 3 INDICATION OF INTEREST IN TEACHING

Please indicate your interest in being considered for the role(s) of Tutor and/or Workshop Facilitator by putting a "✓" in the appropriate box(es) below. **ALSO** complete the section on the right to state your preferences.

Tutor

1. Please indicate your interest in leading the **tutorial** sessions of the following module(s) by putting "✓" in the appropriate box(es).

- China Tax
 Advanced Hong Kong Tax
 International Tax

For the appointment of tutors, priority will be given to those who are capable of leading the tutorial group throughout the programme (i.e. all 3 modules).

2. Tutorials will be held on **Monday, Wednesday and Thursday evenings** as detailed in the Timetable for SQ (Taxation) 2012.
3. Please ensure you will be available for all 5 tutorial sessions of the same module in the programme before indicating your 1st, 2nd and 3rd choices by marking "1", "2" and "3" respectively in the boxes below.
4. Please mark a cross "X" as appropriate if any of the 3 choices is not desirable.

Monday Sessions	Wednesday Sessions	Thursday Sessions

Workshop Facilitator

1. Please indicate how many workshop(s) at most you are willing to lead:
_____ workshop(s)
2. Please indicate your 1st, 2nd, 3rd, 4th and 5th choices by entering the corresponding Workshop numbers in the respective boxes below. Workshops will be held on **Saturday mornings** as detailed in the Timetable for SQ (Taxation) 2012.

1st Choice	2nd Choice	3rd Choice	4th Choice	5th Choice
Workshop _____	Workshop _____	Workshop _____	Workshop _____	Workshop _____

SECTION 4 POINTS TO NOTE

1. Tutorials/Workshops will be postponed if Typhoon Signal No.8 or above or a Black Rainstorm Warning is hoisted three hours before the commencement time. Tutors will be notified of the alternative date(s) in due course.
2. The Institute reserves the right to change the dates, time, venues and/or contents of the tutorials or workshops due to unforeseeable circumstances.

SECTION 5 DECLARATION

I declare that the information given in this form is true and correct to the best of my knowledge and belief.

Signature

Name in Block Letters

Date

DD / MM / YYYY