

Upcoming events

HKIAAT CPD Programmes

Workshop on "Profits Tax Computation"

Date: Wednesday, 22 February, 2012

Time: 7:00 p.m. – 10:00 p.m.

Venue: Hong Kong Institute of CPAs Training Centre,
27/F Wu Chung House, 213 Queen's Road East, Hong Kong

Speaker: **Mr. Patrick Ho**, LL.B, LL.M., MBA, MCS, FCPA, FCCA, FTIHK, Barrister-at-law, Principal Lecturer, FTMS Training Systems (HK) Limited. He is the sole author of the book "Hong Kong Taxation and Tax Planning", and has more than 30 years' experience in tax practice and university teaching.

Training method: Lecture, instructor-led discussion and attendees' active participation. Simulated tax cases will be used.

Fee:

- HK\$120 for HKIAAT members / students
- HK\$150 for non-HKIAAT members

Closing date: **Monday, 6 February 2012**

Course outline

To enable participants to understand how to prepare profits tax computation and complete profits tax return for the year of assessment 2010/2011.

Commercial accountants, auditors and tax professionals for understanding:

- How to complete the profits tax return for the year of assessment 2010/2011
- How to calculate the assessable profits under section 20AE
- Treatment of royalty under section 15 (1)(ba)
- Treatment of deduction of interest expense under sections 16(2A), (2B) and (2C)
- Distinction between machinery and building structure and the effect on the claim of depreciation allowance
- Treatment of repair, replacement, refurbishment and improvement
- Treatment of specific deduction under sections 16B, 16F, 16G, 16I and 16K
- Is a statement of loss from Inland Revenue Department an assessment?
- How to handle loss of a proprietor, partnership and corporation
- How an assessor would examine a taxpayer's profits tax return

To enrol, please complete and send the enrolment form together with payment to the HKIAAT on or before Monday, 6 February, 2012.



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Enrolment Form for CPD Seminar

(Please read the details of the seminar(s) carefully before you complete this form.)

- I. I would like to enrol for the CPD seminar indicated below and enclose **the cheque for the seminar** with a total amount of HK\$ _____ payable to "Hong Kong Institute of Accredited Accounting Technicians Limited".
- II. Fees for the seminar: HK\$ 120 per head for HKIAAT members / students
 HK\$ 150 per head for non-HKIAAT members / students

Number of persons	Fee (HK\$)
Total (HK\$)	

- CPD Seminar 16
 Workshop on "Profits Tax Computation" on 22 February 2012
Enrolment deadline: Monday, 6 February 2012

III. Name: *Mr/Mrs/Ms/Miss _____ (English) _____ (Chinese)
 Membership No. / Student Registration No. _____ Telephone No.(Day-time) _____
 Address: _____

E-mail (must be provided): _____

Confirmation on enrolment will be sent to participants three days before the commencement date through email.

Name of guest: *Mr/Mrs/Ms/Miss _____ HKID Card No. _____

E-mail (must be provided): _____ Telephone No.(Day-time) _____

 Signature of applicant

 Date

* Delete as appropriate

Notes:

- Return the completed enrolment form together with payment to the HKIAAT before the enrolment deadline for the seminar. Enrolments will be processed on a first-come-first-served basis with priority given to registered members / students. Fees paid will not be refunded if the applicant subsequently withdraws.
- Cheques should be made payable to "Hong Kong Institute of Accredited Accounting Technicians Limited". A surcharge of HK\$110 will be levied on every dishonoured cheque.
- The HKIAAT reserves the right to change the speaker, date, venue and time of the seminar should this be necessary. If the event is cancelled, the admission fee will be returned to participants by mail.