



## HKIAAT CPD Programmes

“PRC individual income tax for expatriates and cross-border employees”

- Speaker : Ms. Kathy Siu, Principal, AzureTax Limited in Hong Kong  
*Ms. Siu qualified in the UK as a Chartered Accountant with a Big Four firm. She is a member of the Hong Kong Institute of Certified Public Accountants and a fellow member of the Taxation Institute of Hong Kong. Her practice focuses on PRC taxation, international assignments and cross-border tax advisory, and transfer pricing.*
- Date : Wednesday, 9 March 2011
- Time : 7:00 p.m. – 9:00 p.m.
- Venue : Hong Kong Institute of CPAs Training Centre,  
27/F Wu Chung House, 213 Queen’s Road East, Hong Kong
- Fee : HK\$80 for HKIAAT members / students  
HK\$100 for non-HKIAAT members / students

### Course outline

Individual Income Tax (IIT) in PRC is a complex subject. The State Administration of Taxation (SAT) frequently issues new measures and notices to enforce the collection of IIT. A couple of new notices issued by the SAT last year would particularly increase the tax and administrative burden on expatriates and cross-border employees working in both China and Hong Kong. We explore the implications of some of the IIT regulations and recently issued notices that are particularly relevant for expatriates and cross-border business travellers working in the PRC.

### Topics include:

- Filing and reporting obligations for expatriates working in the PRC
- IIT implications for cross-border employees
- IIT exemption on certain fringe benefits
- Potential exposure on improper secondment arrangements
- Recent updates on certain remuneration items including:
  - Directors’ fees vs. employment income
  - Taxation of double pay and annual bonus

To enrol, please complete and send the **enrolment form** together with payment to the HKIAAT on or before Friday, 25 February 2011.



## 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\$ 80 per head for HKIAAT members / students  
                                   HK\$ 100 per head for non-HKIAAT members / students

	Number of persons	Fee (HK\$)
<input type="checkbox"/> CPD Seminar 13 "PRC individual income tax for expatriates and cross-border employees" on 9 March 2011 <b>Enrolment deadline: Friday, 25 February 2011</b>		
	<b>Total (HK\$)</b>	

III. Name: \*Mr/Mrs/Ms/Miss \_\_\_\_\_ (English) \_\_\_\_\_ (Chinese)

Membership No. / Student Registration No. \_\_\_\_\_ Telephone No.(Day-time) \_\_\_\_\_

Address:

\_\_\_\_\_

\_\_\_\_\_

E-mail (must be provided): \_\_\_\_\_

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

E-mail (must be provided): \_\_\_\_\_

\_\_\_\_\_  
 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.

Mailing Label for use

Hong Kong Institute of Accredited Accounting  
 Technicians Limited  
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 Hong Kong  
**Re: CPD Seminar**