



HKIAAT CPD Programmes

Determining the Source of Profit in the Light of Current Law and Practice

- Speaker : Patrick Ho,
LL.B, LL.M., MBA, MCS, FCPA, FCCA, FTIHK, Barrister-at-law, Principal Lecturer, FTMS Training Systems (HK) Limited, is the author of "Hong Kong Taxation and Tax Planning", and has more than 30 years' experience in tax practice and teaching.
- Date : Monday, 28 July 2008
- Time : 6:30pm – 9:30pm
- Venue : Hong Kong Institute of CPAs Training Centre, 27/F Wu Chung House, 213 Queen's Road East, Hong Kong
- Fee : HK\$120 for HKIAAT members / students
HK\$150 for non-HKIAAT members / students

The seminar will focus on the following areas:

- Source principles in DIPN 21
- Operations test, contract effected test, provision of credit test, registration test and totality of facts
- Source of profits for manufacturing, trading, services, money-lending, intellectual property, guarantee and e-commerce etc.
- Cases including Magna, Cosco Trading, Orion Caribbean, Emerson Radio, Kwong Mile, Wardley Investment, Indosuez WI Carr, ING Baring Securities, Kim Eng Securities

For application details, please refer to the enrolment **form** for CPD seminars.





Enrolment Form for CPD Seminars

(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 each seminar: HK\$ 120 per head for HKIAAT members / students
 HK\$ 150 per head for non-HKIAAT members / students

Please put a '✓' in the box to indicate your choice of seminar:

	Number of persons	Fee (HK\$)
<input type="checkbox"/> Seminar 5 "Determining the Source of Profit in the Light of the Current Law and Practice" on 28 July 2008 Enrolment deadline: Monday, 21 July 2008		
	Total (HK\$)	

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

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

Address: _____

E-Mail: _____

Name of guest: *Mr/Mrs/Ms/Miss _____ HKID Card No. _____(if any)

 Signature of applicant

 Date

* Delete as appropriate

Notes:

- Return the completed enrolment form together with payment to the HKIAAT before the enrolment deadline for each 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.
- Cheque 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.