



THE ASSOCIATION OF
**HONG KONG
ACCOUNTANTS**
香港會計師專業協會

(a member of The Association of Hong Kong Accountants Limited,
incorporated in Hong Kong as a company limited by guarantee)

Unit E6, 2/F., Hong Kong
Industrial Building,
444-452 Des Voeux Road West,
Hong Kong
Tel: (852) 3520 2546
Fax: (852) 3547 8088
Email: ahka_enrolment@ahka.hk
Website: www.ahka.hk

**Webinar on
“2025 Hong Kong Tax Update”**

Speakers:

Ms. Gwenda Ho
Senior Advisor, PwC Hong Kong

Ms. Kathy Kun
Director, PwC Hong Kong

(Course Code : 072025)

In the tax arena, the government’s current focus continues to be striving to strike a balance between complying with international standards and enhancing the competitiveness of Hong Kong’s tax system. As part of this process, the government has been actively engaging with stakeholders and carefully considering their comments in coming up with the legislative proposals for various regimes. Meanwhile, there have been interesting tax case developments that warrant taxpayers’ attention.

Highlights:

- Major tax legislation passed in 2024
 - Tax deduction for spectrum utilisation fees
 - Aircraft leasing tax concession regime
 - Patent box tax incentive
 - Lease reinstatement cost deduction and removal of time limits for CBA/IBA claims
- Bills in action
 - Implementation of global minimum tax and Hong Kong minimum top-up tax
 - Company re-domiciliation regime
- Consultation on tax concessions for funds, carried interest and single family offices
- IRD’s guidance/rulings on FSIE
- Major tax cases
 - *John Wiley & Sons* (stamp duty)
 - *Chapman* (management fees)
 - *Patrick Cox* (upfront fee and royalty income)
- Relevant Budget measures
- Virtual assets – what to expect

Date: 8 May 2025 (Thursday)

Time: 6:30pm – 8:00pm (6:15pm Registration)

Venue: **WEBINAR (webinar access link will only be sent by email to the participants, who have paid the enrolment fee, one or two days before the date of the webinar)**

Medium: Cantonese

CPD Hours: 1.5 hours

Enrolment Fee: **HK\$150** Member of AHKA
HK\$250 Non-member or Others

Online Enrolment: Please [Click Here](#)

Deadline: 6 May 2025 (Tuesday)



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About the Speakers:-

Ms. Gwenda Ho

Senior Advisor, PwC Hong Kong

Gwenda Ho is a Senior Advisor for PwC Hong Kong. Prior to her current role, she was a Tax Partner of PwC Hong Kong's corporate tax practice, leading the National Tax Policy Services in Hong Kong as well as the technology, media and telecommunications sectors. She has extensive experience in providing Hong Kong and international tax consulting and compliance services to local, regional and multinational clients, leading a number of tax due diligence, corporate restructuring, cross-border tax advisory, transfer pricing, tax investigations, IPO and blockchain / digital assets-related projects. She has also been actively involved in providing comments on latest tax policies and tax bills. She is a Past President of Association of Women Accountants (Hong Kong), and served as a member of the Taxation Faculty Executive Committee of the HKICPA for three years.

Ms. Kathy Kun

Director, PwC Hong Kong

Kathy Kun is a Director of PwC National Tax Policy Services in Hong Kong. She has over 20 years of experience in Hong Kong and international taxation. She is responsible for authoring the firm's tax publications and preparing written submissions to the HKSAR Government or the Legislative Council expressing the firm's views or recommendations on Hong Kong's tax legislative proposals or policies. She also provides technical support to client service teams. She is a frequent speaker at tax seminars and workshops. She currently serves as the Vice Chairman of the technical committee of the Asia-Oceania Tax Consultants' Association.

Enrolment Form

To : The Association of Hong Kong Accountants

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Enquiries : 3520 2546

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Course Code: 072025
8 May 2025 (Thursday)**

Member of AHKA (No.: _____)

Non-Member or Others

Full Name : _____

Firm's Name : _____

Mobile Phone No. : _____ Email: _____

Enrolment Fee:	Member of AHKA	HK\$150
	Non-Member or Others	HK\$250

Cheque No. : _____ Bank: _____ Amount HK\$ _____

Signature: _____ Date: _____

Please complete the enrolment form together with your cheque for the full amount made payable to “**The Association of Hong Kong Accountants Limited**” and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong

Notes:

1. Enrolments for the webinar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates.
2. **Confirmation and webinar access link will be sent by email one or two day before the date of the webinar.**
3. Please use your seminar registration name to login into the webinar seminar.
4. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
5. **Personal data** collected from the enrollee may be used by the Association to inform you of this seminar, and any other training activities, the benefits, goods, services, facilities and events to be organized or provided by the Association. An enrollee may opt out from receiving such materials at any time by sending a letter to the Association's privacy officer.
6. **Once application is successful, fees are non-refundable and seats are non-transferable.**