



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

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Webinars on Hong Kong Taxation (3 Sessions)

Speaker:

Mr. Henry Kwong

Senior Tax Advisor, ONC Lawyers

Course Code: 052026

Session 1: Navigating the New Landscape: CRS 2.0, Family Office and Tax Residency for Individual

The Common Reporting Standard ("CRS") framework continues to evolve. Following the gazettal of the Inland Revenue (Amendment) (Automatic Exchange of Information) Bill 2026 on 27 March 2026, the era of CRS 2.0 has now commenced. It introduces new requirements that demand immediate attention from financial institutions and taxpayers alike. As global information exchange becomes increasingly sophisticated, understanding both the compliance perspective and the client perspective of CRS has never been more critical.

Meanwhile, Hong Kong has solidified its position as a premier wealth management hub with preferential tax regimes that allow eligible Single Family Offices ("SFOs") to enjoy a 0% tax rate. These incentives provide qualifying SFOs with significant tax concessions, making Hong Kong an increasingly attractive jurisdiction for family offices seeking to centralise their asset management activities.

In parallel, the concept of tax residency for individual has gained renewed importance. The Hong Kong Certificate of Residency Status ("CoR") serves as a crucial tool for claiming treaty benefits, while understanding China Tax Residency concepts is equally essential for cross-border investors and businesses operating between Hong Kong and Mainland China.

There has been a significant increasing trend for individuals to apply for CoR. Come and know the latest view of the Hong Kong Inland Revenue Department.

After this seminar, you will be able to understand the following tax concepts:

- CRS Compliance and CRS 2.0 Updates
 - Practical Implications of CRS
 - Hong Kong Single Family Office Regime
 - Hong Kong Tax Residency Certificate for Individual
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Session 2: IRD Audits and Tax Incentives: What Taxpayers Need to Know

The Inland Revenue Department ("IRD"), particularly its Field Audit and Investigation unit, has intensified its scrutiny on businesses and individuals to safeguard government revenue. This enforcement drive has been accompanied by a notable increase in tax investigations and criminal prosecutions for tax evasion in recent years, underscoring the heightened risk for non-compliant taxpayers.

Understanding the IRD's audit approach, common investigation triggers, and how to respond effectively to IRD enquiries is essential for any business operating in Hong Kong. Drawing on real IRD cases and our firm's practical experience, this seminar will equip participants with actionable strategies to manage audit risks and navigate tax disputes.

On a more positive note, Hong Kong continues to roll out a broad spectrum of tax concessions across various industries. From the Profits Tax Concession to the recently enhanced preferential tax regimes for funds and carried interest, these incentives reaffirm Hong Kong's commitment to fostering a competitive and business-friendly tax environment.

After this seminar, you will gain a comprehensive understanding of the following tax concepts:

- Field Audit and Investigation – IRD Approach and Real Case Studies
 - Other Recent tax dispute cases sharing
 - Latest Developments in Hong Kong Tax Concessions
 - Patent Box Tax Incentive
 - Enhanced R&D Tax Deduction
 - Shipping profits: Ship Leasing Tax Concession Regime vs. Section 23B IRO Tax Exemption
 - Preferential Tax Regimes for Funds and Carried Interest
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Session 3: BEPS 2.0 and Transfer Pricing: Preparing for the New Era

BEPS 2.0 has become an unavoidable reality for multinational enterprises ("MNEs") worldwide. With the global minimum tax rules now taking effect across numerous jurisdictions, MNEs must navigate a complex web of new compliance obligations, including Top-up Tax Notifications, Country-by-Country ("CbC") Reporting, and electronic filing requirements.

As part of this new landscape, accurate reporting of consolidated revenue has become a critical compliance checkpoint. The Top-up Tax Notification system will not accept submissions where revenue figures are incorrectly reported, underscoring the need for precision and robust data management.

Transfer pricing continues to be a high-priority focus area for tax authorities globally. With increased documentation requirements and stricter enforcement, MNEs must ensure their intra-group transactions are conducted at arm's length and properly documented to defend against potential challenges.

Meanwhile, the Hong Kong Certificate of Residency Status ("CoR") for company remains a vital tool for MNEs seeking to access treaty benefits and avoid double taxation. Understanding the application process, documentary requirements, and common pitfalls is essential for any group with Hong Kong entities.

After this seminar, you will be able to understand the following tax concepts:

- BEPS 2.0 – Global Minimum Tax and Its Implications for MNEs
 - Top-up Tax Notification and Filing Obligations
 - Country-by-Country ("CbC") Reporting Requirements
 - Transfer Pricing Documentation and Compliance
 - E-filing Requirements under the New Tax Legislation
 - Hong Kong Tax Residency Certificate for Company
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THE ASSOCIATION OF
HONG KONG
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香港會計師專業協會

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Webinars on Hong Kong Taxation (3 Sessions)

Speaker:

Mr. Henry Kwong

Senior Tax Advisor, ONC Lawyers

Course Code: 052026

Date:	2 May 2026 (Saturday)
	9 May 2026 (Saturday)
	16 May 2026 (Saturday)
Time:	10:00am – 12:00pm (9:45am Registration)
Venue:	<u>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)</u>
Medium:	Cantonese
CPD Hours:	6 hours
Enrolment Fee:	HK\$700 Member of AHKA
	HK\$900 Non-member or Others
Online Enrolment:	Please <u>Click Here</u>
Deadline:	29 April 2026 (Wednesday)



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About the speaker:



Mr. Henry Kwong
Senior Tax Advisor, ONC Lawyers

Experience

Henry Kwong's practice focuses on tax advisory and compliance, covering Hong Kong, China and international taxation, as well as transfer pricing to Hong Kong listed entities and multi national corporations. He was the prize winner in the International Tax and Advanced Taxation Practice of Certified Tax Adviser (CTA) Qualifying Examination.

Henry first started his career in the Hong Kong Corporate Tax Department of a Big 4 CPA firm for a number of years and later became the Tax Partner of sizable CPA firm in Hong Kong. During the period, Henry led a team of around 20 staff members and developed the China Tax and Transfer Pricing Practices for the firm.

Henry' expertise in China, Hong Kong and international taxation (both corporate and individual income tax) as well as transfer pricing enables him to provide comprehensive tax planning solutions to clients.

Henry has extensive experience in assisting a number of corporations and individuals in handling field audit and tax investigation conducted by Unit 4 of the Hong Kong Inland Revenue Department as well as the Tax Appeal to Board of Review.

Professional Affiliations

- Member, Hong Kong Institute of Certified Public Accountants
- Member, The Taxation Institute of Hong Kong

Speaking Engagements

For the following organisations:

- Hong Kong Institute of Certified Public Accountants
- Hong Kong Chartered Governance Institute
- The Society of Chinese Accountants & Auditors
- The Hong Kong General Chamber of Commerce

Enrolment Form

To : The Association of Hong Kong Accountants

Email : ahka_enrolment@ahka.hk

Enquiries : 3520 2546

Webinars on Hong Kong Taxation (3 Sessions)

Course Code: 052026

2, 9 and 16 May (Saturday)

Member of AHKA (No.: _____)

Non-Member or Others

Full Name : _____

Firm's Name : _____

Phone No. : _____ Email : _____

Enrolment Member of AHKA HK\$700

Fee: Non-Member or Others HK\$900

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 seminar 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.**