



TAXES

Corporate tax

Property tax

Income tax

Value added tax

Social security contributions

Wealth tax

CTA

Intensive Revision Course

October 2019

Certified Tax Adviser
Qualifying Examination of TIHK

Exam Training Excellence

More than 50 years of professional accounting experience worldwide with the biggest professional accounting training provider in Hong Kong.



香港稅務學會
THE TAXATION INSTITUTE OF HONG KONG

CTA
註冊稅務師
Certified Tax Adviser

Expertise

Our specialists share their invaluable insights to help you analyse past paper trends, master examinations technique and tackle exams.

Like us and Share on **facebook** **\$50 off**

www.facebook.com/hkkfa/

*Applicable to new KFA student only

Kaplan Financial (HK) Limited

Causeway Bay Centre

G/F to 3/F, E-tech Centre, 402-406 Hennessy Road, Wan Chai

Opening Hours Mon-Fri 9:00am-8:00pm ; Sat, Sun 9:00am-6:00pm
(Closed on Public Holidays)

Tel: (852) 2526 3686

Fax: (852) 2501 0589

E-mail: HKCTA@kaplan.com

www.kaplan.com/kfa

KAPLAN FINANCIAL

COURSE OUTLINE



Contact Hours
› 24 hours (8 sessions)



Mode
› Face-to-face tuition



Language
› Cantonese

Hong Kong Tax

Paper 2

Lecturer : David Pun

- Hong Kong Taxation System and Tax Administration under the Inland Revenue Ordinance
- Property Tax, Salaries Tax and Profits Tax
- Depreciation Allowances, Personal Assessment and Stamp Duty
- Oversea activities, Tax planning and Anti-avoidance
- Exam questions practice

| | | |
|--------|-----|------------|
| 03-Sep | Tue | 7pm - 10pm |
| 06-Sep | Fri | 7pm - 10pm |
| 09-Sep | Mon | 7pm - 10pm |
| 10-Sep | Tue | 7pm - 10pm |
| 17-Sep | Tue | 7pm - 10pm |
| 20-Sep | Fri | 7pm - 10pm |
| 02-Oct | Wed | 7pm - 10pm |
| 11-Oct | Fri | 7pm - 10pm |

Knowledge Supplement

ACCA Advanced Taxation (HKG) - Further enhance your knowledge

Course Content:
Latest Inland Revenue Ordinance
Various HK Tax principles with real life examples

For more information, please refer to ACCA Sep & Dec 19 Brochure.

中國稅法 (PRC Tax)

Paper 4

Lecturer : David Pun

- 中華人民共和國的稅法概論
- 增值稅
- 企業所得稅
- 個人所得稅
- 消費稅
- 其他稅種，如關稅、土地增值稅、房產稅、契稅及印花稅
- 稅收徵管
- 考試題目練習

| | | |
|--------|-----|------------|
| 05-Sep | Thu | 7pm - 10pm |
| 11-Sep | Wed | 7pm - 10pm |
| 19-Sep | Thu | 7pm - 10pm |
| 24-Sep | Tue | 7pm - 10pm |
| 26-Sep | Thu | 7pm - 10pm |
| 03-Oct | Thu | 7pm - 10pm |
| 08-Oct | Tue | 7pm - 10pm |
| 10-Oct | Thu | 7pm - 10pm |

Advanced Taxation Practice

Paper 5

Lecturer : David Pun

- Hong Kong Tax
- PRC Tax
- International Tax
- Professional Ethics
- Final Paper for application of tax knowledge
- Exam questions practice

| | | |
|--------|-----|-----------|
| 07-Sep | Sat | 2pm - 5pm |
| 07-Sep | Sat | 6pm - 9pm |
| 21-Sep | Sat | 2pm - 5pm |
| 21-Sep | Sat | 6pm - 9pm |
| 28-Sep | Sat | 2pm - 5pm |
| 28-Sep | Sat | 6pm - 9pm |
| 05-Oct | Sat | 2pm - 5pm |
| 05-Oct | Sat | 6pm - 9pm |



Paper 2, 4 & 5 Lecturer

David Pun

FAIA, FIPA/FFA, FTIHK, CTA(HK), MCIArb(Mediation), ANZIIF(SnrAssoc)CIP, DBA, MPA, MEC, MBA, BSc, DipAcct

Practical Experience

- Over 15 years teaching experience
- Over 30 years accounting and taxation experience with companies operating in China and Hong Kong
- Various positions ranging from finance and tax to operational and general management for the China Divisions in a number of listed companies in Hong Kong
- Set up and monitor finance and taxation function of foreign invested companies in China

Teaching style

- Well organized and adopted a systematic approach in analyzing complex topics and questions
- Explanation of the best approach to tackle exam questions and earn marks
- Share a lot of practical examples and simple ways in tackling exam topics
- Clear and excellent presentation



VIDEO RECORDING

If you miss a session, you can catch up with the video recording at our Media Lab. Reservation is required on a first-come-first-served basis. All video records are provided on an “as is, as available” basis.



STUDY ROOM

Study room will be opened around 2 weeks before the exams for current Kaplan students. Details of the arrangement will be announced via email.



LIBRARY

Our library has over 2,000 reference books for Kaplan students. Membership can be applied at our customer service counter.

CTA October 2019 Course Enrolment Form

| Tuition for CTA (Cantonese) | Lecturer | Teaching hours | Tuition Fee |
|---|-----------|----------------|-------------|
| <input type="checkbox"/> Paper 2 - Hong Kong Tax | David Pun | 24 hours | HK\$2,000 |
| <input type="checkbox"/> Paper 4 - 中國稅法 (PRC Tax) | David Pun | 24 hours | HK\$2,000 |
| <input type="checkbox"/> Paper 5 - Advanced Taxation Practice | David Pun | 24 hours | HK\$2,000 |
| Basic Course (Classroom) | | | |
| <input type="checkbox"/> Basic PRC Tax Workshop | David Pun | 6 hours | HK\$1,000 |
| <input type="checkbox"/> Basic PRC Tax Workshop - Discount (Only entitled to those enrol P4 in Oct 2019 Diet) | David Pun | 6 hours | HK\$800 |
| <p>(1) (i) \$50 discount will be offered upon new Kaplan Accountancy students like and share our Facebook fans page and present it to our Customer Service Team. Students are eligible to enjoy this discount ONCE only.</p> <p>(ii) Enrolment must be completed at Kaplan Centre in person during enrolment.</p> <p>(iii) This discount is non-refundable, non-transferrable and cannot be redeemed in cash.</p> <p>(iv) It cannot be used in conjunction with staff discount</p> <p>(2) Big 4, Grant Thornton and Moore Stephens staff are eligible to enjoy extra 5% discount in all Kaplan CTA courses.</p> | | | |
| <input type="checkbox"/> Facebook Discount ⁽¹⁾ | | HK\$ | |
| <input type="checkbox"/> Big 4, Grant Thornton and Moore Stephens Discount ⁽²⁾ | | HK\$ | |
| Total Payable ▶ | | HK\$ | |
| Please refer to Terms & Conditions for more information. | | | |

Personal Particulars

PLEASE COMPLETE IN BLOCK LETTER
* MUST COMPLETE & PLEASE PRINT

I am a New Student Old Student Kaplan ID : _____ (if applicable)

* HKID / Passport No. : _____ TIHK Registration No. : _____

* (Mr / Mrs / Ms) Surname : _____ Date of Birth : _____ DD/MM/YY

* Forename : _____

Nationality : _____ (This field must be completed if a passport no. is provided)

* Mobile / Contact No. : _____ Fax : _____
(for SMS announcements from Kaplan)

* E-mail : _____

Postal Address : _____

Company : _____

For enquiry, please contact Kaplan at 2526 3686.

Method of Payment

PLEASE COMPLETE IN BLOCK LETTER

CASH EPS

Cheque No. : _____ [made payable to Kaplan Financial (HK) Limited]

CREDIT CARD : VISA MASTERCARD AE

Card Holder : _____ Expiry Date : _____

Card No. : _____ - _____ - _____ Signature : _____

- Declarations:**
- I declare that all information provided in this form and all attached documents are, to the best of my knowledge, accurate and complete.
 - I consent that I will comply with all the Rules and Regulations of your company.
 - I have read, understood and hereby agree to the terms and conditions stipulated on the brochure, enrolment form and on Kaplan Financial's website.
 - I wish to receive Kaplan information by email in the future.
 - Unsubscribe from all Kaplan Financial emails
 - Unsubscribe from non-Accountancy mailing list only

Signature : _____

Date : _____

FOR OFFICIAL USE ONLY:

F-SO: _____

ST: _____

PY: _____

HK\$: _____

App#: _____

Date: ____ / ____ / ____

Handler: _____

Terms and Conditions

Enrolment Policy

- Enrolment of courses is only available for students within the HKSAR.
- A completed enrolment form/order form must be accompanied by payment in full.
- Kaplan Financial reserves the right to cancel a course if enrolment is insufficient and/or make alterations regarding lecturers, class locations, class schedules, topic sequence and time allocated to each topic if necessary. Under such circumstances, fees paid are non-refundable and non-transferrable. If any interruptions may happen, we will notify the students as soon as possible.
- Course details (including confirmed dates and teaching venue) will be emailed to students approximately 3-5 working days prior to course commencement.

Identification Policy

- Kaplan Financial reserves the right to verify student's identity whenever students are present for a course, using or making request of our services. This involves verification of student's contact information and showing of ID card. The ID card must be current and valid, contain photo, be issued by a government agency and be an original document (photocopies of ID documents will not be accepted). The preferred form of ID is the HK ID card or passport if student is not a Hong Kong citizen.
- Regular spot-checks will be conducted to protect paid students interest. If students are aware of any suspected trespassers, please inform the course lecturer and/or the administration staff of Kaplan Financial immediately. Any un-paid attendant caught will be required to pay the full course fees plus an administrative fee (50% of the full course fee). Kaplan Financial will report the case to the professional institutions (e.g. TIHK or HKCPA) or/and government bodies for misconduct and disciplinary action for permanent disqualifications. Kaplan Financial will reserve the rights to report to the police and pursue legal action against the caught un-paid attendant.
- Under all circumstances, only the enrolled and paid students can attend our lectures or use the student supporting services. Kaplan does not accept substitutes, in whole or in part, to obtain services or attend classes. Anyone attending the class without prior payment of full course fees will be subject to a full course fee plus an administrative fee (50% of the full course fee) payment on the spot. If students see any suspicious act of illegal attendance during the class, please alert our staff. Trespassing is a crime and an attempt to make off without payment is an offence under S.18C Theft Ordinance. Kaplan shall report to the police and reserve the rights for further legal actions. The maximum penalty is 3 years imprisonment.
- Students who have entered into the Kaplan premises will be bound by Kaplan Financial's terms and conditions.

Attendance Policy

- It is student's responsibility to sign on the attendance registration sheet as a record of presence.
- No seating arrangement will be planned for students. 50 seats are available on a first-come-first-served basis and students should not occupy seats for other students.
- It is the student's responsibility to attend lessons according to the prescribed course schedule; the notice of acknowledgement with course venue will be emailed to the registered students three (3) working days before the commencement date of the course. Hardcopies of acknowledgement regarding the course schedule will be distributed during the first session of the course. Students who have not received any information and announcements regarding the course within the time mentioned should contact Kaplan Financial immediately.
- As email is the primary contact between Kaplan and students, it is the students' responsibility to check their email regularly. Only urgent notice will be communicated by telephone and/or SMS.
- Within two months from the completion of the course, students may submit a request for certificate of attendance if they have achieved at least 70% attendance. Late application will not be accepted and HK\$30 will be charged for each successful issuance. Certificate of attendance will be ready within 14 working days after our acceptance of certificate request.

Course Materials

- On the date of course commencement, students are required to bring along the original official receipt as the proof of enrolment and course material collections. Original of official receipt is the proof of purchase of Kaplan Financial courses/ products and is required to be shown during material collection. Re-issue of receipt will be subject to a non-refundable administrative fee of HK\$30 per request which must be settled upon request submission.
- Course materials will be distributed to student on the first session of each respective course. Students must bring all relevant course materials to class as no extra copies will be available for loan.
- In the case when a third party is involved in collecting students' materials, the original official receipt and a signed authorization letter (with student's name, the third party's name and his/her passport/HKID number) must be presented.
- All course materials must be collected in person within the same examination diet.

Withdrawal / Refund Policy

- A course withdrawal application must be submitted to Kaplan Financial, along with the original official receipt, written request and original evidence support, at least 14 working days prior to the course commencement. Application after the commencement will not be accepted.
- Each successful application is subject to a non-refundable administrative fee of HK\$300 per course per request and collected course material will be charged at a fee of HK\$400 per course.
- Refund can be in the form of:
 - Credit Note: with the total amount of the course (exclude study materials and administrative fees) with 1-year validity will be issued. It is non-refundable, non-redeemable and non-transferrable; issued credit note can only be used on Accountancy products of Kaplan Financial; the amount on the credit note can only be used once and against the course fee by the set expiry date. If there will be an increase in course fee, students are required to settle the differences; OR
 - Cheque Refund: 50% course fees (exclude the study materials and administrative fees) will be refunded. Refund will be done by the issue of cheque and student will be notified for the date of collection.
- Refund will be payable within six (6) weeks from the date upon which Kaplan Financial was advised of the withdrawal. Kaplan Financial reserves the right to make the final decision of the application.

Facebook Discount

- \$50 discount will only be offered upon new Kaplan Accountancy students like us and share our Facebook fans page (www.facebook.com/hkifa/) and present it to our Customer Service Team.
- Students are eligible to enjoy this discount ONCE only.
- Enrolment must be completed at Kaplan Centre in person during enrolment.
- It cannot be used in conjunction with staff discount.
- This discount is non-refundable, non-transferrable and cannot be redeemed in cash.

Big Four, Grant Thornton and Moore Stephens Discount

- Big Four, Grant Thornton and Moore Stephens staff are eligible to enjoy extra 5% discount in Kaplan CTA courses on top of Facebook discount.
- Students MUST submit their staff card copy to enjoy this discount.
- It cannot be used in conjunction with other discounts (except Facebook discount).
- Discount must be used when the enrolment is made. It will not be offered afterwards.

Supporting Service

- Video Recording Service: Students may catch up with the video recording at our media lab after the session. Please note that Kaplan Financial do not warrant that the video recording will be uninterrupted or error-free. All video recording are provided on an "as is, as available" basis. All recordings of the lecture would be available 3-5 days after the required session. Student using Kaplan's Media Lab service will be required to pay HK\$100 cash deposit during registration at customer service counter.
- All supporting services are available within the same examination diet only.

Personal Data Protection

- Your personal data is collected and used by us for processing your application of admission, and for registration, administrative, verification, research, statistical and direct marketing purpose. We may also collect personal information to satisfy legal, government and statutory obligations. Provision of personal data is necessary, and without your personal data, we may not be able to provide you with the services you require. We may share and transfer your personal data with other members of the Kaplan group and/or authorized third parties providing services to us in relation to the above purposes and/or other prescribed purposes as allowed by law from time to time. In all such circumstances, data will be treated in strict confidence.
- Under the provisions of the Personal Data (Privacy) Ordinance, applicants have rights to request access to, and to request correction of, his or her personal data. Applicants wishing to amend his or her data should fill out the prescribed form, and submit it to Kaplan. Applicants may opt-out from receiving our direct marketing materials at any time.

Notes to Visa Holder Applicants

- Holders of valid working visas or dependency visas are welcomed to consult Kaplan for admissions.
- If the existing visa does not indicate your eligibility for staying and / or studying in Hong Kong, please further consult the Immigration Department of the HKSAR Government. (website: <http://www.imm.gov.hk>; telephone: (852) 2824 6111). The Immigration Department is fully empowered for the processing of visa application and the approval for the applicants' eligibility for staying and / or studying in Hong Kong. Kaplan's acceptance of your application for the programme does not warrant for successful visa approval from the Immigration Office. Visa holder applicants and students should be careful of their full compliance with the relevant immigration laws and ordinances during their staying and studying in Hong Kong.

Other information

- These Terms and Conditions set out your entire agreement with Kaplan Financial for the particular course and supersede all previous agreements or understandings made (verbally or in writing) in relation to the course.
- By accepting to participate on a programme of study with Kaplan Hong Kong you are agreeing to abide by the Kaplan Code of Conduct as set forth and available at <http://www.kaplan.com.hk/code-of-conduct.php>
- Terms and Conditions are subject to change without notice. Please review the full and most updated version from our website www.kaplanfinancial.com.hk periodically. All matters and disputes will be subject to the final decision of Kaplan.

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