



Continuing Professional Development Course – **International Tax Advisory**[#]

Course Code: 192-50366

Up to 15 CPD hours will be granted by the TIHK*

The CPD course in International Tax Advisory enables participants to understand why international double taxation typically arises and how it could be avoided. It aims to develop participants' technical competencies in providing advisory services in international tax planning. Upon completion of this course, student should be able to identify common types of anti-avoidance provisions designed to counter specified forms of international tax planning and to communicate tax planning issues effectively in writing and verbally.

Course Content

- **General Principles of International Taxation**
- **International Double Taxation**
 - Difference between economic and international double taxation
 - Why international double taxation occurs
 - Methods of double taxation relief, including the deduction, exemption and credit methods
 - Typical simple computations under the different methods of double taxation relief
 - General issues surrounding the computations under the various methods of double taxation relief
 - Relief for underlying taxes under the credit method
 - The difference between unilateral and bilateral double taxation relief and the interaction between the two methods
 - Tax sparing
- **Double Taxation Agreements**
 - Legal nature and effect
 - Objectives
 - Model DTAs and the main differences between the OECD and UN approaches
 - Revision and termination
 - Interaction with domestic taxation law
 - Interpretation and the various sources of definitions (Vienna Convention, DTA, Commentaries, domestic law, etc.) and the interaction between them
 - Principal Articles of the OECD Model DTA
 - The concept of "treaty shopping" and methods by which it may be countered by a taxing jurisdiction
- **Anti-avoidance provisions in relation to cross-border transportations or planning**
 - Transfer pricing provisions
 - Thin capitalization provisions
 - Controlled foreign company provisions

Contact hours : 52 hours
Course Period : 12 June to 7 August 2019
 (Every Wednesday and Saturday)
Time & Venue : Wednesday
 7:00pm to 10:00pm
 SCOPE Admiralty Centre
 Saturday
 2:00pm to 5:00pm
 CityU Kowloon Campus
Tuition fee : HK\$7,280 / HK\$5,824
 (20% discount for the alumni of SCOPE, City University of Hong Kong or City University of Hong Kong)
Enquiry : 3442 7408
Email : cepoon@cityu.edu.hk

Participants with an overall attendance of 70% or above can be awarded the Certificate of Attendance



www.cityu.edu.hk/ce/pdta

A module of Professional Diploma in Tax Advisory

* A person who has either completed the Professional Diploma in Tax Advisory (the "Programme"), or one or two module courses of the Programme could only be granted a maximum of 15 CPD hours by the TIHK in a year.



Application Form for Continuing Professional Development Course – International Tax Advisory

(Course code : 192-50366)

Please refer to the Application Guide & Programme Information before completing this form. Kindly fill in the application form clearly in English BLOCK Letters.

Personal Particulars

Name in English (as shown on HKID Card/Passport) _____ Dr / Mr / Mrs / Ms*

Name in Chinese _____ Gender M / F* Date of Birth _____ (dd/mm/yy)

HKID Card/Passport No.* _____ Place of Origin (for non-local applicants only) _____
(Please enter first 4 digits only. e.g. Y123XXXX)

Correspondence Address _____

Hong Kong Kowloon New Territories Others (Please specify) _____

Company _____ Position _____

Tel _____ (Office) _____ (Home) _____ (Mobile#)

Fax _____ Email _____

I am a CityU/SCOPE alumni Yes (Please submit a photocopy of the graduation certificate for verification purpose) No

Urgent notice(s) will be sent to your mobile phone via SMS

* Please delete as appropriate

Qualifications

Highest Education Level Attained (Please "✓" as appropriate)

- | | | |
|--|---|---|
| <input type="checkbox"/> Secondary or below | <input type="checkbox"/> Diploma / Higher Certificate / Certificate | <input type="checkbox"/> Postgraduate Diploma / Certificate |
| <input type="checkbox"/> Form 5 or equivalent | <input type="checkbox"/> Associate Degree / Higher Diploma | <input type="checkbox"/> Master's Degree |
| <input type="checkbox"/> HKDSE, Form 6, Form 7 or equivalent | <input type="checkbox"/> Bachelor's Degree | <input type="checkbox"/> Doctoral Degree |

Declaration

- I declare that I have read and understood the nature and details of the Application Guide & Programme Information.
- I declare that all the information given in support of this application form and the attached supporting documents are, to the best of my knowledge, accurate and complete, and agree to provide original document(s) for verification of my qualifications when required. I understand that this information will be used in the admission decision process, I accept that if, in reading and completing this application, I knowingly or carelessly provided untrue or incomplete information, any offer of admission, whether accepted or not, may be disqualified and / or I may be required to withdraw from any programme which I am enrolled in and all fees paid will not be refunded.
- I authorize CityU SCOPE to obtain, and the relevant authorities to release, any and all information about my academic and / or professional qualifications obtained in Hong Kong and elsewhere.
- I authorize CityU SCOPE to use my data to carry out checks regarding my application and records of previous studies in the University and other institutions.
- I understand that, upon my registration in a programme, the data will become part of my student record and may be used for all purposes relating to my study in the programme.
- I consent that if admitted to the programme, I will conform to the statutes and regulations of City University of Hong Kong and CityU SCOPE.

Signature _____ Date _____

簽署

日期

- CityU SCOPE would like to provide you information on our programmes / courses to help navigating your lifelong learning. If you do not wish to receive such information, please "✓" the box.

香港城市大學專業進修學院以啟導終生學習為目的。如你不願意接收本院日後提供的課程資訊，請加上 ✓ 號。

Application Guide

1. Applicants may enroll in person or send the completed enrolment form together with the course fee in form of a crossed cheque or cashier's order made payable to "City University of Hong Kong" to:
School of Continuing and Professional Education (SCOPE)
Room 2410, 2/F, Li Dak Sum Yip Yio Chin Academic Building (LI), City University of Hong Kong, Tat Chee Avenue, Kowloon, Hong Kong
Office hours: Mon-Fri: 9am - 7:30pm Sat: 9am - 2:30pm
Closed on Sundays and Public Holidays
Enquiries : 3442 7408 / 3442 7423
Email : cepoon@scope.edu
Website : www.scope.edu
Please note that post-dated cheque will not be accepted.
2. Reservation of a place by fax is not accepted.
3. CityU SCOPE reserves the rights not to admit an applicant. Places allocated in each class are not transferable. Fees are not refundable or transferable.
4. CityU SCOPE reserves the rights to alter course details such as date, time, venue and instructor as well as to cancel courses.
5. Non-local applicants are defined as persons entering Hong Kong for the purpose of education with a student visa/entry permit issued by the Director of Immigration. For details, please contact the Immigration Department of the HKSAR Government (Tel: 2824 6111; Website: www.immd.gov.hk)
6. Participants will receive an acknowledgement of enrolment, and a time table together with venue directions. Please contact us if you do not receive any notification one week before course commencement.
7. Personal data provided on the application form will be used by CityU SCOPE for purposes relating to application and admission. For details of the Personal Data Collection Statement, please refer to the website: www.cityu.edu.hk/ce/pdcs
8. CityU SCOPE is committed to equal opportunities in education and seeks to provide every possible means to assist students with disabilities and to facilitate their learning. Students concerned are invited to write to CityU SCOPE to specify what special assistance is needed. All information collected will be kept confidential.
9. CityU SCOPE will make special arrangements when Typhoon Signal No. 8 or above is hoisted, or when a Black Rainstorm Warning Signal is issued by the Hong Kong Observatory. Please visit CityU SCOPE Website for details.