



香港稅務學會
THE TAXATION INSTITUTE OF HONG KONG

CIOT and TIHK

CHARTERED TAX ADVISER LAUNCHING CEREMONY

2020

July

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Message from the President

Dear Members and Friends,

Thank you for joining us in celebrating The Taxation Institute of Hong Kong (“TIHK”)’s achievement of being awarded the licensing right to grant the “Chartered Tax Adviser” designation from Chartered Institute of Taxation (“CIOT”).

What does the “licensing right” really mean to us? It is a positive affirmation of the quality, qualification and professional standard of TIHK’s members, to the equivalent standard of CIOT. The licensing awards TIHK the right to grant the “Chartered Tax Adviser” designation to our qualifying members on passing our examination and satisfying the relevant practical experience requirement. It’s a strong recognition, with TIHK being the third professional bodies worldwide to obtain this “Chartered Tax Adviser” licensing, alongside the Irish Tax Institute (“ITI”) and The Tax Institute (“TTI”) in Australia. It’s a remarkable achievement that sets new heights for all tax professionals in Hong Kong.

For non-tax practitioners, or those unfamiliar with CIOT, CIOT is the leading professional body in the UK and worldwide for advisers dealing with aspects of taxation. It is an organisation that was established nearly a century ago with its primary purpose to promote education in and the study of the administration and practice of taxation. One of its key aims is to achieve a better, more efficient, tax system for all affected by it - taxpayers, advisers and the authorities. The Chartered Tax Adviser membership is awarded on passing the CIOT’s CTA examination and completing three years’ practical taxation experience. The “Chartered Tax Adviser” Designation is recognised and respected internationally as a mark of technical excellence and professional integrity, with over thirty thousand members. It is a major milestone to obtain the license and uphold taxation standards, whilst fulfilling TIHK’s long-term ambition of growing our international tax presence and impact.

TIHK and CIOT were established half a century apart, but we share a common purpose and vision to promote education in taxation. To pursue this vision, we introduced our Certified Tax Adviser (CTA) Qualifying Examination in 2010 to further members’ interest in taxation practice, and broaden the profession in a more systematic way. At the same time, it also facilitates tax professionals to keep up-to-date of tax rules and regulations through the Continuing Professional Development requirement. Our CTA Examination have five papers covering financial accounting, Hong Kong tax, international tax, PRC tax and advanced taxation practice. As of 2019, the total number of examination enrollment has exceeded fifteen hundred entries, and we have over two thousand qualified Certified Tax Advisers.

Since 2018, we have an accredited programme in place with different universities in Hong Kong on granting exemptions of relevant examination papers to undergraduate and postgraduate students. This programme provides an incentive for students to consider taxation as one career avenue, and prepares them for professional examination at an early stage. The programme received a lot of positive feedback and as part of our FY21 plan, we will extend this accredited programme to universities in the Greater Bay Area (“GBA”) including Macau, Shenzhen and Guangzhou. With the “Belt and Road” initiative driving rapid growth of international trade, and increasing influence from the Organisation for Economic Co-operation and Development on international tax regulations, we believe it will create huge demand for international tax advice from the GBA, as well as other major cities in Mainland China. To support the development of the “Belt and Road” initiative, TIHK will continue to nurture talent and provide training opportunities to those who want to practice in the taxation field and equip them with knowledge to advise their clients on taxation matters.

Following the signing of the Licensing Agreement in June, we have kicked off the process to meet the provisions in the Licensing Agreement, such as amending the Institute’s Articles of Association and convening an Extraordinary General Meeting to approve the necessary amendments. We anticipate that the formality will complete in the third quarter of 2020. With effect from January 2021, we will offer an option to all existing Certified Tax Advisers to convert their designation to Chartered Tax Adviser upon renewal of their 2021 membership. Our examination will be renamed as Chartered Tax Adviser (CTA) Qualifying Examination, tentatively starting from 2021. In addition, new qualifying members passing the Chartered Tax Adviser (CTA) Qualifying Examination, and upon satisfying other specific requirements, will be granted the Chartered Tax Adviser designation with effect from 2021.

We are proud to reach this milestone, nearly a decade later to realise the Institute’s vision. I would like to take this opportunity to give my sincere thanks to the Institute’s past presidents, all the Council Members and Advisers who have played key roles in achieving this milestone. Our past leadership has shown strong commitment to supporting this vision, which started with building our capability systematically, and widening business resources for members across different aspects to uphold international standards of quality. Without the leadership’s support and commitment, we would not be here to celebrate this milestone. A special thanks goes to Joseph Yau, who leads the CIOT taskforce, Duffy Wong, who provides legal support and last but not least, Shirley Kan, our direct liaison with CIOT who was responsible for the hefty comprehensive application documents. They deserve our appreciation and merit. It is because of their support and efforts, we can call ourselves an internationally recognised institute.

On behalf of the TIHK’s team, I would also like to thank CIOT, ITI and TTI for their efforts in the application process, and for supporting our mission.

Looking ahead, we will continue to expand our footprint in the international tax arena. Our mission carries on as we continue to enhance member services following the signing of the Licensing Agreement. We will create value for members and look to collaborative opportunities to expand TIHK’s network and build the profession. Together, we can support the Institute’s mission to make a positive and wide tax impact in Hong Kong and international arena.

It’s a pity that we cannot share our joy and pride with you face-to-face at the Chartered Tax Adviser Launching Ceremony due to the recent surge in COVID-19 infection cases, but we nevertheless wish to thank you wholeheartedly for your ardent support to TIHK which is crucial to our success. We would also like to express our gratitude to all friends and colleagues who sent their congratulatory messages to us, including Mr Paul Chan, the Financial Secretary of HKSAR and a long-time member of TIHK. It’s time to celebrate the TIHK’s achievements as we embark on new, and hopeful beginnings for our profession, and the community.

Best wishes,

Jeremy Choi

President 2019/2020

The Taxation Institute of Hong Kong



Jeremy Choi

President of TIHK

Message from Mr Kenneth Chau, Founding Member and Past President

In 1972, The Taxation Institute of Hong Kong (“TIHK” or “the Institute”) came into being when 34 tax consultants got together to form a professional body to serve Hong Kong and to advise the local community on tax matters. From this humble beginning, let us fast forward to 48 years later, when TIHK has burgeoned into the much larger professional body of today. In addition to the focus on taxation in Hong Kong SAR, TIHK has also actively branched out to the exchange of views on taxation with professionals in Mainland China, Macau, Taiwan and other Asian Oceanic regions.

Indeed, the qualifying examination towards the status of Certified Tax Adviser (“CTA”) has been an indication of the strict benchmark which the Institute sets for its members. This quest for excellence in professional development has further pushed our Council to negotiate with the Chartered Institute of Taxation (“CIOT”) in the U.K. to license TIHK to award Chartered Tax Adviser status to our CTA members in 2021.

As one of the 34 founding members of 1972, and also the 1975/76 and 1976/77 President of the Institute, I am immensely proud of the efforts of all past and present Council members to lift our Institute to new global levels of contribution in taxation matters. The Licensing Agreement with CIOT is indeed a definite boon to the Institute, and is the harbinger of the 50th Anniversary Celebrations in 2022.

Kenneth Chau



Kenneth Chau
Founding Member and
Past President of TIHK

Message from Mr Joseph Yau, Chairman, Taskforce on CIOT Recognition

It is truly an honor to work for a dedicated and talented team steered by a remarkable leadership from our President, Jeremy Choi, strengthened by the expert legal advice and support from Duffy Wong, ever reliable and round-the-clock response from Shirley Kan, as well as excellent inputs from our advisors and council members.

We faced with a difficult decision-making process that included the preparation of application to policy compliance, exchange of data and ideas, on-site visits from specialists of the Chartered Institute of Taxation (“CIOT”), and finishing touches on legal documents. However, due to our unwavering hard work, mutual understanding, and collaboration with CIOT and The Tax Institute (“TTI”) officials, we have finally earned our place as part of a quadruple alliance in keeping a gold standard for the professional taxation industry. I am also indebted to all members who supported the shift in our Institute’s policies to meet a prime standard, which I am certain shall help them excel in their practices and careers. And for that I say thank you.

Finally, our utmost gratitude goes to the thirty-four founding members, one of whom is my beloved father, for their efforts in gathering and incorporating this group of profoundly outstanding tax practitioners, in order to further the goal of improving taxation knowledge and professionally ethical practice within this competitive and ever-evolving business economy.

I offer my congratulations on the milestone of obtaining the licensing agreement from CIOT. It is my wish that such success will continue for generations to come!

Joseph Yau



Joseph Yau
Chairman,
Taskforce on CIOT
Recognition

香港稅務學會獲許頒授特許稅務師資格誌賀

百尺竿頭
更進一步



中央人民政府駐香港特別行政區聯絡辦公室

協調部副部長張強敬賀

香港稅務學會獲許頒授特許稅務師資格誌賀

羣賢展驥
徽譽揚輝



財政司司長陳茂波





財經事務及庫務局局長許正宇



匯才聚智
拓業開新

香港稅務學會獲許頒授特許稅務師資格誌賀



Congratulatory message to TIHK

I am pleased to offer my congratulations and warm good wishes to The Taxation Institute of Hong Kong (TIHK) on obtaining the licence from the Chartered Institute of Taxation to award “Chartered Tax Adviser” status.

For nearly five decades, the TIHK has been dedicated to promoting the study of taxation and enhancing the standard of tax professionals in Hong Kong. The “Chartered Tax Adviser” designation is a great achievement indicating that the TIHK’s members are well-equipped with skills and taxation knowledge to excel in the tax profession internationally.

May I wish the TIHK a memorable celebration and more decades of continued success!

WONG Kuen-fai, JP
Commissioner of Inland Revenue



Congratulatory message to TIHK

Many congratulations on the cooperation between The Taxation Institute of Hong Kong and the Chartered Institute of Taxation. I trust the designation of “Chartered Tax Adviser” will become the global standard for the tax professionals.

Kenneth Leung
Member, Legislative Council



Asia-Oceania Tax Consultants' Association

On behalf of the Asia-Oceania Tax Consultants' Association (AOTCA), I would like to congratulate The Taxation Institute of Hong Kong (TIHK), headed by its President, Mr. Jeremy Choi, for having obtained from the Chartered Institute of Taxation (CIOT) the opportunity to have its qualifying members designated or licensed as a “Chartered Tax Adviser”.

We are indeed proud of TIHK for this great achievement. The grant by the CIOT of the “Chartered Tax Adviser” qualification opportunity shows that TIHK has adhered to the internationally recognized qualifications and professional standards for tax advice set by CIOT. This will also open opportunities to various TIHK members who will be able to convert their existing Certified Tax Adviser designation to Chartered Tax Adviser and join the existing “Chartered Tax Adviser” global community.

TIHK has made significant contribution to AOTCA and its activities and has fostered exchange of information among our members. With this qualification opportunity achievement, TIHK will once again promote AOTCA, including our goals and objectives. It is also setting a very good example among our members. We are extremely pleased about this.

Once again, congratulations to TIHK, its officers and members. We wish you all the best.

Very truly yours,

Euney Marie J. Mata-Perez
AOTCA President



Congratulatory message for The Taxation Institute of Hong Kong

I was delighted to learn that The Taxation Institute of Hong Kong (TIHK) has been licensed to grant the “Chartered Tax Adviser” designation to its qualifying members. On behalf of Hong Kong Baptist University, I would like to extend my warmest congratulations to TIHK and its members on this momentous occasion.

It is a most deserved accomplishment that reflects the continued excellence and high professional standards of TIHK’s members, and I was most pleased to discover that the new agreement will enable your talented members to join the large “Chartered Tax Adviser” community around the world.

We convey to you our sincere wishes on this significant occasion, and I am certain that this important, and much deserved, achievement will enable TIHK to scale new heights and further grow its international tax presence in the coming years.

Roland T Chin
President
Chair Professor of Computer Science



Chartered Institute of Taxation licenses The Taxation Institute of Hong Kong to award Chartered Tax Adviser status

We are delighted that the Taxation Institute of Hong Kong has achieved this great honour of securing Chartered Tax Adviser status. It is indeed a just reward for the contributions that TIHK has made to Hong Kong over the years and will raise the status of TIHK members as your organisation continues to advance its aspirations for its international tax presence.

Our very best wishes and congratulations to all TIHK members!

Way Kuo
President and University Distinguished Professor
City University of Hong Kong

專業 創新 胸懷全球
Professional • Creative
For The World



香港中文大學
The Chinese University of Hong Kong

香港中文大學校長 段崇智



致意

興後
業才
惠卓
群識

香港稅務學會獲許頒授特許稅務師資格誌慶



香港教育大學
The Education University
of Hong Kong

**Licensing of the Taxation Institute of Hong Kong
to award Chartered Tax Adviser Status
Congratulatory message**

It is with great pleasure that I extend my congratulations to the Taxation Institute of Hong Kong (TIHK) on obtaining the licence from the Chartered Institute of Taxation (CIOT) to grant the 'Chartered Tax Adviser' designation to its qualifying members.

The Chartered Tax Adviser designation is recognised and respected internationally as a mark of technical excellence and professional integrity. This is a highly significant achievement, as it enables nearly 1,900 TIHK members to convert their existing Certified Tax Adviser qualification to Chartered Tax Adviser. This is a milestone which further enhances the reputation of the TIHK's membership as having the highest integrity and professional standards. I wish the Institute continued success.

Professor Stephen Y. L. Cheung
President
The Education University of Hong Kong



香港樹仁大學

HONG KONG SHUE YAN UNIVERSITY

Congratulatory Message

I am delighted to extend my wholehearted congratulations, on behalf of Hong Kong Shue Yan University, to The Taxation Institute of Hong Kong (TIHK) for its success in acquiring the license from the Chartered Institute of Taxation (CIOT) to grant the designation of Chartered Tax Adviser (CTA) to its qualifying members. CTA has been a leading international standard in tax as developed by CIOT, a foremost professional organization in taxation in the U.K. In addition to TIHK, the Irish Tax Institute and The Tax Institute in Australia have been granted the same right, thus demonstrating the international and professional recognition of the CTA.

I sincerely wish The Taxation Institute of Hong Kong continued achievements in all its efforts in the future.

Dr Henry H L Hu, GBM, GBS, OBE, JP
President
Hong Kong Shue Yan University



THE UNIVERSITY OF HONG KONG

香 港



大 學

Message The Taxation Institute of Hong Kong

On behalf of the University of Hong Kong, I am pleased to extend my hearty congratulations to the Taxation Institute of Hong Kong on being awarded the license to grant the Chartered Tax Adviser (CTA) designation.

The CTA qualification is an internationally recognized distinction of professional excellence in tax. With the new CTA designation, members of the Institute will be joining established partners in the UK, Australia and Ireland to help develop and promote the highest global standards in tax advisement as well as policy education and research. The designation further opens up new opportunities for Institute members to provide quality tax advice in communities all over the world.

Congratulations once again on a landmark achievement, and my best wishes for continued success in the years to come.

Professor Xiang Zhang
President and Vice-Chancellor



香港科技大學
THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

On behalf of The Hong Kong University of Science and Technology, I would like to sincerely congratulate The Taxation Institute of Hong Kong for being licensed to grant the Chartered Tax Adviser designation by the Chartered Institute of Taxation. Over the years, TIHK has been committed to promoting technical excellence and professional integrity among tax professionals. It is by upholding these principles that members of TIHK have made remarkable contributions and helped promote excellence in tax advice and education in Hong Kong.

May I take the opportunity to reiterate my heartiest congratulations to TIHK for this major milestone. And I wish it even greater success in the years ahead.

Yours sincerely,

Wei Shyy
President



香港恒生大學
THE HANG SENG UNIVERSITY
OF HONG KONG

香港恒生大學校長 何順文教授



致意

專業利群
凝心聚力

香港稅務學會獲許頒授特許稅務師資格

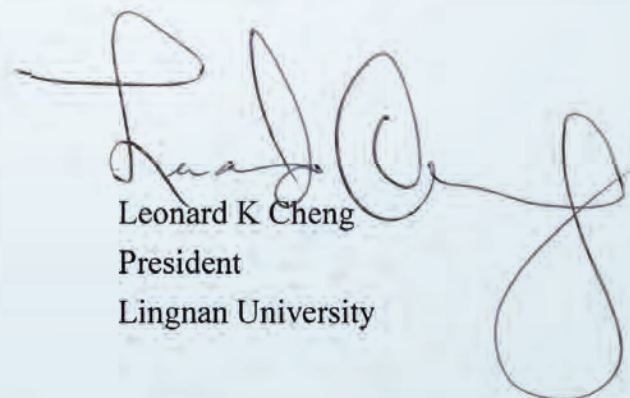


*Congratulatory message for
The Taxation Institute of Hong Kong*

On behalf of Lingnan University, I wish to convey my warmest congratulations to The Taxation Institute of Hong Kong (TIHK) on the occasion of its receipt of a license to grant the prestigious “Chartered Tax Adviser” (CTA) designation to its qualified members.

For more than four decades, TIHK has been committed to promoting the highest standards and best practices of tax advice as well as providing quality tax education in Hong Kong. Getting the right to designate CTA is a true recognition of TIHK’s extensive contributions to the tax profession.

I congratulate TIHK once again for achieving this important milestone and wish TIHK continued success in nurturing world-class tax professionals.


Leonard K Cheng
President
Lingnan University

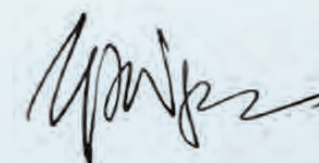


**Congratulatory Message for
The Taxation Institute of Hong Kong (TIHK)
being licensed to award Chartered Tax Adviser status**

On behalf of The Open University of Hong Kong (OUHK), I would like to extend our heartiest congratulations to The Taxation Institute of Hong Kong (TIHK) for having been licensed by the Chartered Institute of Taxation (CIOT) to grant the “Chartered Tax Adviser” designation to its qualifying members.

Over the years, the Institute has demonstrated visibly its dedication and determination in promoting tax education, facilitating exchanges of taxation knowledge and building up the standard of tax professionals. The granting of the license has reaffirmed its unweaving commitment to achieving technical excellence and professional integrity, and acknowledged the Institute’s remarkable contributions in enhancing the global recognition and professionalism of tax practitioners in Hong Kong.

I look forward to fostering a closer relationship between TIHK and OUHK, and am sure that the Institute will continue to explore new horizons and make great strides in the years ahead. May I wish the Institute every success in its future endeavours.



Professor Yuk-Shan Wong, SBS, BBS, JP
President
The Open University of Hong Kong



薈萃業界精英 提升專業水平

香港稅務學會獲許頒授特許稅務師資格誌慶

香港理工大學校長滕錦光



敬賀



Congratulatory Message to The Taxation Institute of Hong Kong

On behalf of the Hong Kong Institute of Certified Public Accountants, I would like to congratulate The Taxation Institute of Hong Kong (TIHK) for obtaining a license from the Chartered Institute of Taxation to grant the “Chartered Tax Adviser” designation to its members.

As many of the TIHK’s members are also members of the Hong Kong Institute of CPAs, we appreciate their efforts to support the profession.

We wish the TIHK and its members every success in their future endeavours.

Johnson Kong
President
Hong Kong Institute of Certified Public Accountants



Think Ahead

Congratulatory message

On behalf of ACCA Hong Kong, I am delighted to extend my sincere congratulations to The Taxation Institute of Hong Kong, for the achievement of license to grant the Chartered Tax Advisor (CTA) designation.

The Chartered Tax Advisor (CTA) designation is well-recognised and respected globally as a mark of technical excellence and professional integrity. It is a great achievement to obtain this license, which signifies TIHK's long-term ambition in growing international tax presence and impact. It is undoubtedly a very positive development for the tax profession around the world.

Congratulations once again on the landmark milestone, and we wish you continued success for the years to come!

Kenneth Wong
Chairman of ACCA Hong Kong



THE ASSOCIATION OF
HONG KONG
ACCOUNTANTS

Congratulations

Chartered Institute of Taxation licenses

The Taxation Institute of Hong Kong to award Chartered Tax Adviser Status

Eugene Liu
President
The Association of Hong Kong Accountants



On behalf of everyone at the Association of International Accountants (AIA), I would like to congratulate The Taxation Institute of Hong Kong (TIHK) for being licensed to grant the designation ‘Chartered Tax Advisor’ by the Chartered Institute of Taxation (CIOT). This title recognises the many hours of hard work that it takes to reach this significant professional achievement and reflects the value that is attributed to their knowledge.

AIA works closely with the CIOT, sharing professional best practice, guidance and industry expertise, as well as working together across a number of stakeholder forums to maintain the highest standards across the accountancy, taxation and finance sector.

Congratulations on your well-deserved success.

Dr William Ho
President, Hong Kong Branch
The Association of International Accountants



Message **The Taxation Institute of Hong Kong**

On behalf of the CIMA, I am pleased to extend my congratulations to The Taxation Institute of Hong Kong on being awarded the license to grant the Chartered Tax Adviser (CTA) designation.

CIMA Hong Kong have been working closely with The Taxation Institute of Hong Kong to deliver good quality of CPD to our members in the past few years which benefited both of our members. I believe this good collaboration will be continued. With the new CTA designation, this will promote a high standard in tax advisory which opens up more opportunity for your institute members.

Congratulations once again on this remarkable achievement, and my very best wishes for continued success in the years to come.

Vicky Li FCMA CGMA
Regional Vice President, North Asia



香港稅務學會獲許頒授特許稅務師資格誌賀

縱橫捭闔
計策萬全

澳洲公共會計師公會東盟區高級副總裁
澳洲管理會計師公會全球高級副總裁
黃文華教授敬賀



Congratulatory message for TIHK By CPA Australia

Many congratulations to The Taxation Institute of Hong Kong (TIHK) for being licensed to grant the “Chartered Tax Adviser” designation to its qualifying members. This momentous milestone delivers enormous value to the members of TIHK, as it enables them to be recognised and respected internationally for their technical excellence and professional integrity.

TIHK has been offering first class training for its members since 1972 and the institute has been instrumental in developing a cohort of world class tax advisers to ensure the economic success of our community. TIHK is commendable for its efforts on forging for improvements on policies and businesses and I am confident that TIHK and its members will continue to achieve great success in the years ahead.

Anthony Lau FCPA (Aust.)
2020 Divisional President of Greater China
CPA Australia



香港稅務學會獲許頒授特許稅務師資格誌賀

集賢建緒
利港惠群

香港商界會計師協會

會長吳德龍敬賀



香港專業及資深行政人員協會
HONG KONG PROFESSIONALS AND SENIOR EXECUTIVES ASSOCIATION

香港稅務學會獲許頒授特許稅務師資格誌賀

專才薈萃惠香江
繁榮都市攜手創

香港專業及資深行政人員協會

會長黃偉雄敬賀



熱烈祝賀
香港稅務學會
獲許頒授
特許稅務師資格
揚威國際
實力盡顯



青年會計師發展交流協會
會長鄧耀龍敬賀



展猷拓業
繼往開來

香港華人會計師公會會長黃俊碩敬賀

香港稅務學會獲許頒授特許稅務師資格誌賀



恭贺香港税务学会获特许税务师资格授权

愿我们精诚合作、
共创辉煌！

中国注册税务师协会会长宋兰



尊敬的崔会长：

值此香港税务学会获英国特许税务师公会 (Chartered Institute of Taxation) 授权颁授“特许税务师”资格之际，我谨代表深圳市国际税收研究会向您和贵会致以热烈祝贺！贵会获此成就，是您和所有前任会长以及贵会全体同仁多年勤勉努力、共同奋进的结果，必将极大地提升贵会在业界良好的声誉和影响力，有力地促进贵会事业发展更上层楼。

多年来，我们两会之间的交流合作不断取得新成效，我更感谢贵会给予我会的所有帮助和支持！我确信，在国家大力推进粤港澳大湾区发展战略的时代背景下，贵我两会之间将进一步深化深港两地国际税收研究，加强双方的交流合作，携手共促税务事业发展，造福两地人民！

敬祝夏安！

深圳市国际税收研究会会长

钱勇

2020年6月24日



上海海外联谊会
SHANGHAI CHINESE OVERSEAS FRIENDSHIP ASSOCIATION
中国上海复兴西路46号 电话:54562600 64747322 传真:64749693 邮编:200031
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贺 信

香港税务学会:

欣闻贵会取得英国特许税务师公会授权,可向符合要求的会员授予“特许税务师”资格,谨奉函致以热烈的祝贺。

贵会自成立以来一直致力于服务香港专业人士,为会员提供学习的机会,打造交流的平台,在推动香港经济建设发展,维护香港社会繁荣稳定,促进香港和内地交流交往等方面发挥了积极的作用。

上海海外联谊会愿与贵会继续保持紧密联系,携手并进,共同为沪港两地专业界的合作共赢做出更大的贡献!



澳門稅務學會
ASSOCIAÇÃO DE FISCALIDADE DE MACAU
THE TAXATION ASSOCIATION OF MACAU

蜚聲國際
利予同儕

澳門稅務學會理事長黃慧斌敬賀

香港稅務學會獲許頒授特許稅務師資格誌賀



中華台北記帳及報稅代理人公會聯合會
Tax-Accountancy Association Union, Chinese Taipei

尊敬的崔會長及香港稅務學會全體會員同仁：

我謹代表中華台北記帳及報稅代理人公會聯合會，誠摯祝賀 香港稅務學會成功獲得英國特許稅務師公會正式授權向學會符合資格會員授予“特許稅務師”之資格。

“特許稅務師”資格係國際公認專業卓越與誠信之標誌，受公眾與業界高度認可推崇。以香港稅務學會長期致力稅務研究、推動稅務專業教育及提升稅務專業人員水準，早為香港社會與國際稅務界所肯定之頂尖稅務專業機構。此次香港稅務學會獲得授權資格，愈益彰顯學會及其會員卓越之稅務專業，更添聲譽，國際稅務發展影響力，併與日俱增！

中華台北記帳及報稅代理人公會聯合會與香港稅務學會長期友好、交流密切。今欣聞喜訊，同感喜悅並深表敬佩！再次祝賀 香港稅務學會取得巨大成就，深信香港稅務學會全體必當日新又新，為急遽變化的全球租稅環境作出更多貢獻！

謹祝

會務昌隆！平安、喜樂、圓滿！

中華台北記帳及報稅代理人公會聯合會

理事長 洪明賢

2020年7月6日



信孚中外
積厚揚聲

恭賀香港稅務學會獲許頒授特許稅務師資格

台灣省會計師公會

理事長黃協興



敬賀



香港稅務學會獲許頒授特許稅務師資格誌賀

稅務精英 領航震宇

台灣中華產業國際租稅學會
理事長林東翹暨全體會員敬賀

The Chartered Tax Adviser Designation

The Chartered Institute of Taxation ("CIOT") has licensed the Irish Tax Institute ("ITI"), The Tax Institute ("TTI") in Australia and The Taxation Institute of Hong Kong ("TIHK") to use the designations 'Chartered Tax Adviser' and 'CTA'.

A Chartered Tax Adviser, or CTA, holds the leading qualification in professional tax expertise and can be relied upon to provide the highest quality tax advice to business and personal clients.

The CTA designation is recognised and respected internationally as a mark of technical excellence and professional integrity.

CTAs have passed rigorous examinations demonstrating a high level of technical knowledge of the tax system. They are required to follow high ethical and professional standards, equivalent to the Professional Conduct in Relation to Taxation and Professional Rules and Practice Guidelines codes applying to CIOT members. They must also demonstrate that they are keeping their professional knowledge and skills up to date by undertaking Continuing Professional Development.

CTAs are supported and monitored to ensure they fulfil their commitments, by their membership of a respected professional body. In the UK this is CIOT.

In the Republic of Ireland this is ITI. In Australia this is TTI. In Hong Kong this is TIHK. All four bodies share a commitment to increasing public understanding of tax matters and to engaging with legislators and tax authorities in pursuit of a tax system which works efficiently and effectively for all concerned - taxpayers, their advisers and the authorities.

CTAs are required by their code of practice to only practice in areas in which they have expertise, geographically and technically. For example, CTAs practising in the UK and advising on corporate taxes are required to have expert knowledge of the UK corporate tax system. CTAs practising in Ireland, Australia or Hong Kong and advising on corporate taxes are required to have expert knowledge of the corporate tax system in the relevant jurisdiction.

Under the agreement between CIOT and TIHK, CIOT grants to TIHK an exclusive^{Note} licence to use the Chartered Tax Adviser (CTA) designation in Hong Kong. Qualifying members of TIHK can convert their Certified Tax Adviser designation to Chartered Tax Adviser. The agreement is the culmination of discussions between CIOT and TIHK which began in 2018.

Note: Save that members of CIOT who practise in Hong Kong providing advice on Hong Kong and/or PRC tax may do so subject to compliance with applicable rules or regulations of CIOT and providing they have sufficient knowledge and competency in Hong Kong and PRC tax law and practice.

The Chartered Tax Adviser Community

Upon obtaining the licence to award the Chartered Tax Adviser designation (“the Licence”), TIHK has become a part of the Chartered Tax Adviser global community and will be joining our partners, the Chartered Institute of Taxation (“CIOT”), the Irish Tax Institute (“ITI”) and The Tax Institute (“TTI”) in Australia to promote excellence in tax practice and education around the world.

Chartered Institute of Taxation

CIOT is the leading body in the UK for taxation professionals dealing with all aspects of taxation. Its primary purpose is to promote education in taxation. One of its key aims is to achieve a more efficient and less complex tax system for all. Its comments and recommendations on tax issues are made solely in order to achieve this aim; CIOT is an entirely apolitical organisation.



CIOT's website

www.tax.org.uk

“ Quotes from CIOT President Mr Glyn Fullelove regarding the granting of Licence to TIHK:

I welcome The Taxation Institute of Hong Kong and its members to the growing international community of more than 30,000 Chartered Tax Advisers.

“

Like CIOT, ITI and TTI, TIHK is committed to high professional standards, training, technical knowledge and exams, and to the promotion of tax education and research. The four institutes share a commitment to increasing public understanding of tax matters and to engaging constructively with legislators and tax authorities in the pursuit of a tax system which works effectively and efficiently for all involved with it – taxpayers, their advisers and the authorities.

“

By granting the right to designate Chartered Tax Advisers to carefully chosen tax bodies in other countries we are pursuing our aim of recognising and promoting the highest standards of tax advice internationally.

“

The Chartered Tax Adviser brand is highly recognised and very well respected in the UK, but is less well known elsewhere. With tax becoming increasingly globalised, and our members travelling to and working in more and more countries, we believe it will benefit our members to raise the profile of the designation internationally. We want it to be the global ‘go-to’ brand for high quality tax advice.

”

Irish Tax Institute

ITI is the leading representative and educational body for Ireland’s Chartered Tax Advisers and is the country’s only professional body exclusively dedicated to tax. Its members provide tax services and business expertise to thousands of Irish owned and multinational businesses as well as to individuals in Ireland and internationally.



ITI's website

<https://bit.ly/30ySHXb>

“ Quotes from ITI Chief Executive Mr Martin Lambe who welcomes TIHK to the global Chartered Tax Adviser community:

The Chartered Tax Adviser qualification is the gold standard in tax and the international mark of excellence in tax advice. The expansion of our community to include TIHK is a really important development for the tax profession around the world. We look forward to working with our colleagues in Hong Kong in promoting the highest standards of tax education and the role of tax profession in serving the best interests of taxpayers at a time of considerable change in the approach to global taxation.

”

The Tax Institute

TTI is the leading forum for the tax community in Australia. It is committed to representing its members, shaping the future of the tax profession and continuous improvement of the tax system for the benefit of all, through the advancement of knowledge, member support and advocacy.



THE TAX INSTITUTE



TTI's website

www.taxinstitute.com.au

“ Quotes from TTI President Peter Godber regarding the granting of Licence to TIHK:

The Tax Institute is delighted to welcome The Taxation Institute of Hong Kong to the CTA family. We look forward to working with the team in Hong Kong to ensure professional standards in our respective tax communities are maintained at the very highest standards and to collaborate on initiatives, which support the knowledge and learning endeavours of practitioners seeking to achieve this marque of excellence in tax.

“

Australia’s tax community has benefitted from the CTA status since 2012. Our ability to confer the CTA designation upon tax professionals who meet the exacting standards of this qualification has served to reinforce The Tax Institute’s role as the leading forum for the tax community in Australia. It is incredibly exciting that TIHK can join us in expanding the global community of CTAs through this new agreement.

”

Road to International Arena



29 September 1972

The Institute was incorporated as a company limited by guarantee by 34 tax professionals with the major objectives of promoting the study of taxation, using as a venue for the exchange of taxation knowledge as well as enhancing the standard of tax professionals.



1994

The Institute joined the Asia-Oceania Tax Consultants' Association ("AOTCA"), an organisation represented by tax practitioners in the Asia-Oceania region.



2008

The Institute first held the Annual Meeting of Guangdong, Hong Kong, Macau and Taiwan Tax Conference (粵港澳台稅收研討會) in Hong Kong.



2011

Both TIHK and CIOT resolved to explore opportunities for co-operation in their services to respective members, including educational programmes to further the study of taxation.



1979

The Institute first made contact with tax societies and bureaus in Mainland China.



2006

The Institute first hosted the AOTCA Annual General Meeting and International Tax Conference in Hong Kong.



2010

The Institute launched the Certified Tax Adviser Qualifying Examination to set a standard for new entrants to the profession and to enhance the standard of tax professionals.

The Institute began dialogue with the Chartered Institute of Taxation ("CIOT").



2020/21

The Certified Tax Adviser (CTA) Qualifying Examination will be renamed as the Chartered Tax Adviser (CTA) Qualifying Examination, and the current Certified Tax Advisers will be able to convert to Chartered Tax Advisers.



June 2020

The Institute signed the Licensing Agreement with CIOT under which CIOT has licensed TIHK to grant the "Chartered Tax Adviser" designation to its qualifying members.

Both Institutes made the joint announcement regarding the Licence on 12 June 2020.



January 2019

The Institute formally submitted its application for the licence to award the Chartered Tax Adviser designation ("the Licence") to CIOT.



2013

The Institute's past President, Mr Thomas Lee, was elected as the President of AOTCA during 2013 to 2014.



August 2020

The Institute will convene an Extraordinary General Meeting to approve the necessary amendments to its Articles of Association to effect the Licensing Agreement with CIOT.



June 2019

Two representatives from CIOT, Mr Alistair Cliff (Chair, Professional Standards Committee) and Ms Heather Brehcist (Head of Professional Standards), visited Hong Kong and met with the Institute's representatives on 11 and 12 June 2019 to share their experience on professional standards.



2016

The Institute hosted again the 2016 AOTCA Annual General Meeting and International Tax Conference.

The Institute first held the Cross-Straits, Hong Kong and Macao Taxation Service Forum (海峽兩岸暨港澳涉稅服務論壇) in Hong Kong.

CTA Qualifying Examination

Objective

As an international financial centre, Hong Kong needs a fair number of tax professionals. In order to promote the study of taxation and to continually elevate the professional and technical standard of tax professionals in Hong Kong, The Taxation Institute of Hong Kong (“the Institute” or “TIHK”) launched in 2010 a professional examination to accredit tax professionals, with a view to setting a standard for new entrants to the profession and to enhancing the confidence of employers in persons holding such a qualification. Persons who have successfully completed the Certified Tax Adviser (CTA) Qualifying Examination will be admitted as a member of the Institute and awarded the designation of “Certified Tax Adviser”, or “CTA”, by the Institute, provided that they possess the relevant working experience in the field of taxation as required by the Institute.

Renaming of the CTA Qualifying Examination

TIHK has reached an agreement with the Chartered Institute of Taxation (“CIOT”) regarding the Licensing Arrangement (The “Licensing Agreement”) under which CIOT has licensed TIHK to grant the “Chartered Tax Adviser” designation to our qualifying members.

The Licensing Agreement will be effective upon approval of the necessary amendments to the TIHK’s Articles of Association. It is anticipated that the formality process will complete within 2020. The current Certified Tax Advisers will be able to convert to Chartered Tax Advisers in 2021, and the Certified Tax Adviser (CTA) Qualifying Examination will also be renamed as Chartered Tax Adviser (CTA) Qualifying Examination.

Tentatively starting from 2021, newly qualifying members passing the Chartered Tax Adviser (CTA) Qualifying Examination, and upon satisfying other specific requirements, will be granted the Chartered Tax Adviser designation.

Accreditation

TIHK recognises different academic and professional qualifications which are of comparable standing to the Certified Tax Adviser (CTA) Qualifying Examination. The Institute started its accreditation exercise in 2018. Exemptions from the respective examination papers of the CTA Qualifying Examination may be granted, on the basis of successful completion of the relevant courses, to graduates of the accredited undergraduate or postgraduate programmes offered by the UGC-funded tertiary education institutions in Hong Kong.

For the list of accredited undergraduate and postgraduate programmes, please visit: www.tihk.org.hk/exemptions

The CTA Qualifying Examination Consists of 5 Papers



Paper 1
Accounting and Finance



Paper 2
Hong Kong Tax



Paper 3
International Tax



Paper 4
PRC Tax



Paper 5
Advanced Taxation Practice

Who May Sit the CTA Qualifying Examination?

Only persons registered as a student or member of TIHK are eligible to sit the CTA Qualifying Examination. For more details, please visit: www.tihk.org.hk/join-now

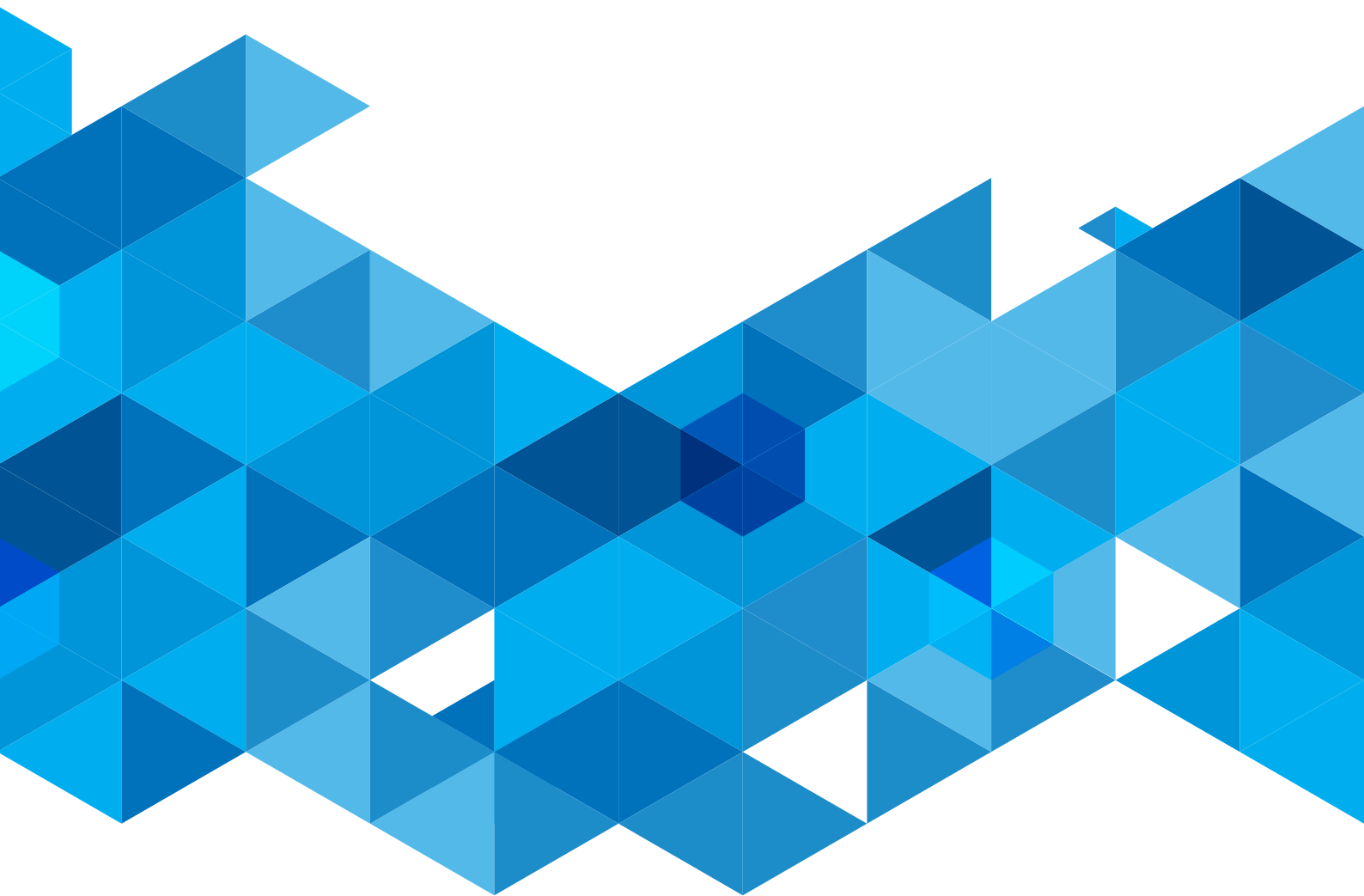




OUR HEARTFELT THANKS FOR
YOUR CONTINUOUS SUPPORT
TO THE INSTITUTE

PLEASE STAY TUNED FOR OUR
NEXT BIG DEVELOPMENT





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 The Taxation Institute of Hong Kong

