

附表
Schedule



香港稅務學會
THE TAXATION INSTITUTE OF HONG KONG

Continuing Education Diploma in Advanced Taxation and Tax Planning*

Course Code: 72005

Continuing Education Certificate in Hong Kong Taxation

Course Code: 72006



持續進修基金
Continuing Education Fund

Institute Code : 106

Course Code : 23C00680-2 (Continuing Education Certificate in Hong Kong Taxation)

23L00679-1 (Continuing Education Diploma in Advanced Taxation and Tax Planning)

Name of your Solicitor's Firm
Telephone No:

* delete where inapplicable

* 1: Ref

Introduction

Tax is a major source of revenue for the Hong Kong SAR Government. Hong Kong taxation is therefore an important area for professionals such as accountants and lawyers. A large number of them are responsible for handling the Hong Kong taxation process. In addition, there are many consultants dealing with advice and compliance of taxation laws in other jurisdictions and international tax planning.

This programme consists of two parts: namely, **Continuing Education Certificate (CEC) in Hong Kong Taxation** and **Continuing Education Diploma (CED) in Advanced Taxation and Tax Planning**. It is designed for those who want to pursue a career in taxation and become tax professionals. The Programme is endorsed by The Taxation Institute of Hong Kong as a Qualifying Programme. Having successfully completed the whole programme, university graduates with appropriate taxation experience can apply for membership of The Taxation Institute of Hong Kong.

Membership of The Taxation Institute of Hong Kong (TIHK)

The TIHK Membership is open to applicants who have appropriate taxation experience and are members of such accountancy, legal or other professional bodies as recognised by the Council of Institute.

In addition, those who have successfully completed this CED in Advanced Taxation and Tax Planning and possess a recognized university degree, or equivalent qualification (e.g. qualified membership of Hong Kong Institute of Accredited Accounting Technicians), will be given membership of the TIHK, subject to fulfillment of the Institute's requirement on taxation experience.

CPD Scheme of The Law Society of Hong Kong

The Law Society of Hong Kong has approved the CED in Advanced Taxation and Tax Planning for the purpose of compliance with the CPD requirements of the Society's CPD scheme. Up to 15 points of the annual CPD requirements may be counted in each year for the course undertaken and duly attended by trainee solicitors or solicitors.

Continuing Education Fund



The courses have been included in the list of courses for CEF reimbursement. Upon successful completion of the courses, eligible applicants will be reimbursed 80% of their course fee, subject to a maximum sum of **HK\$10,000**. For application forms and details, please visit the website: www.sfaa.gov.hk/cef or call the government's 24-hour enquiry hotline: **3142 2277**.

Study Path of CEC in Hong Kong Taxation & CED in Advanced Taxation and Tax Planning

CED in Advanced Taxation and Tax Planning

Phase I (123 hours), equivalent to CEC in Hong Kong Taxation
Phase II (135 hours)

- PRC Tax (45 hours)
- International Tax Planning (45 hours)
- Stamp Duty (6 hours)
- Tax Appeal and Tax Investigation (18 hours)
- Hong Kong Tax Planning (21 hours)

CEC in Hong Kong Taxation

General Principles of Business Law (20 hours)
Principles of Accounting (25 hours)
Hong Kong Tax I & II (78 hours)

Minimum Entrance Requirements & Exemptions

Minimum Entrance Requirements:

- Holders of CEC in Hong Kong Taxation; OR
- Degree holders or equivalent. Those with relevant working experience in the field of taxation are preferred.

Exemption:

- CEC holders will be exempted from Phase I of the CED course
- Degree holders who have demonstrated completion of equivalent courses may seek exemption from individual modules in Phase I. Full exemption of Phase I may be granted.
- Normally, no exemption will be granted from Phase II of the CED course.

Minimum Entrance Requirements:

- General entrance requirements of CEC plus relevant working experience in the field of taxation.

Exemption:

Applicants who have demonstrated completion of equivalent courses (with not less than 30 contact hours for each course) from a recognised tertiary institution may seek exemption from the first two modules.

Continuing Education Certificate in Hong Kong Taxation

Course Code: 72006

Aims and Objectives

The course provides intensive teaching and training on taxation in Hong Kong. It is designed for those who are interested in pursuing a worthwhile career as taxation professionals. It provides participants with a thorough understanding of the principles, laws and practice of various types of tax in Hong Kong.

Successful graduates of the course will be qualified to enrol in the *CED in Advanced Taxation and Tax Planning*.

Course Structure and Curriculum

The course comprises 4 modules.

General Principles of Business Law (20 hours)

Principles of Accounting (25 hours)

Hong Kong Tax I (33 hours)

Hong Kong Tax II (45 hours)

Minimum Entrance Requirements

Applicants must either be

1. HKCEE holders with grade E or above in at least five subjects including Chinese Language and English Language (Syllabus B), and with relevant working experience in the field of taxation; or
2. mature applicants of at least 23 years of age by the start date of the course. Those with relevant working experience in the field of taxation are preferred.

Assessment and Award

Assessment will be by examination (70%) and coursework (30%) for each module.

All assessments must be completed in English.

The passing mark of each examination and coursework is 50%.

Conditions for Issuance of Certificate

Participants must pass both coursework and examination for each module and achieve a minimum of 70% attendance in each module of the course.

Exemption

Participants who have completed equivalent courses with not less than 30 hours contact time for each course at a recognised tertiary institution may be exempted from the *first two modules* (45 hours).

Fees

Course fee : HK\$10,500, payable upon admission

If exemption is granted, course fee will be reduced as follows:

Modules exempted	Amount of reduction
Principles of Accounting	HK\$1,650
General Principles of Business Law	HK\$1,350
Hong Kong Tax I & II	HK\$7,500

Course fees paid are not refundable nor transferable, except for unsuccessful application.

Course Commencement*

5 Sept 2007 All classes will normally be held on Wednesdays (evenings) and Saturdays (afternoons).

* may be subject to change.

Aims and Objectives

This CED course provides intensive training on PRC taxation, Hong Kong tax planning and international tax planning. In view of the close economic relationships among Hong Kong, PRC and overseas countries, as well as the importance of international tax planning, an in-depth knowledge of PRC tax and tax planning is important to tax practitioners for their career advancement. Upon completion of this course, participants will have a better knowledge of taxation at the tax professional's standard.

Course Structure and Curriculum

The course comprises 2 phases:

Phase I : 123 hours, equivalent to CEC in Hong Kong Taxation

Phase II : 135 hours, comprising the following modules:

PRC Tax (45 hours)

International Tax Planning (45 hours)

Stamp Duty (6 hours)

Tax Appeal and Tax Investigation (18 hours)

Hong Kong Tax Planning (21 hours)

Minimum Entrance Requirements

Applicants must either be

1. holders of *CEC in Hong Kong Taxation*; or
2. degree holders or equivalent. Those with relevant working experience in the field of taxation are preferred.

Assessment and Award

Assessment will be by examination (70%) and coursework (30%) for each module.

All assessments must be completed in English, except the "PRC Tax" module

The passing mark of each examination and coursework is 50%.

Conditions for Issuance of Certificate

Participants must pass both coursework and examination for each module and achieve a minimum of 70% attendance in each module of the course.

Exemption

- Holders of *CEC in Hong Kong Taxation* will be exempted from Phase I of the CED course
- Degree holders who have demonstrated completion of equivalent courses may seek exemption from individual modules in Phase I. Full exemption of Phase I may be granted.

Fees

Application fee : **HK\$140**, non-refundable

Course fee : Phase I – Payable upon admission (please refer to *CEC in Hong Kong Taxation*)

Phase II – **HK\$12,960**, payable by Dec. 2007 (For those who are granted full exemption for Phase I modules, a deposit of **HK\$4,320** is payable upon admission and will be deducted from the Phase II course fee at the time of payment in Dec 2007.)

Course fees/deposit paid are not refundable nor transferable, except for unsuccessful application.

Course Commencement*

Phase I : **5 Sept - Dec 2007**

Phase II : **Jan - Jul 2008**

All classes will normally be held on Wednesdays (evenings) and Saturdays (afternoons).

* may be subject to change.

Venue

SCOPE Admiralty Learning Centre , 8/F, United Centre, 95 Queensway, Admiralty, Hong Kong /other SCOPE Learning Centres

Medium of Instruction

Cantonese supplemented with English. Handouts will be in English except for the PRC Tax, which will be taught in Cantonese with handouts in Chinese.

Application

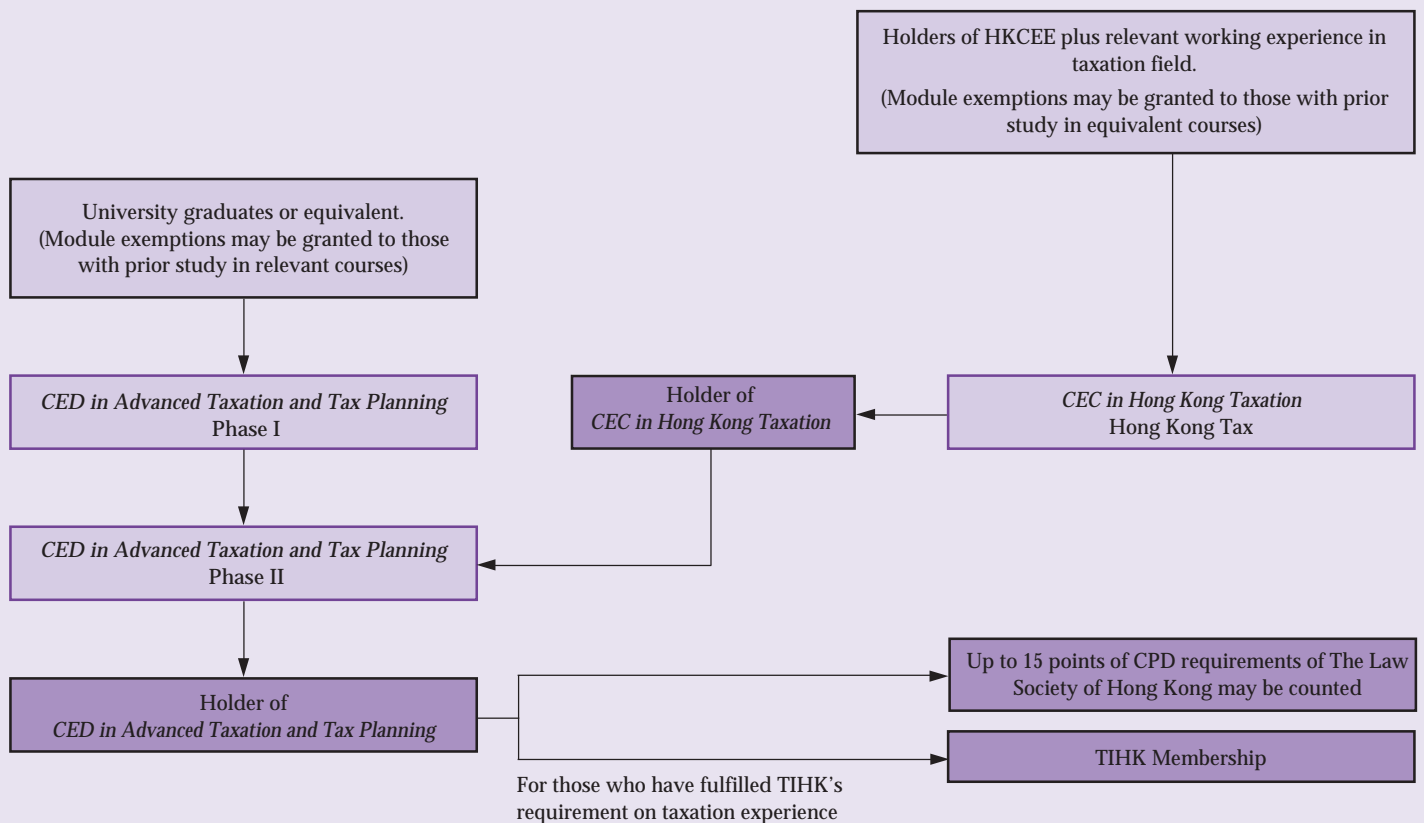
Application form must be completed and accompanied by:

1. Copies of education certificates, including supporting documents for exemption (e.g. Transcript) and prior study of taxation;
2. Application fee in the form of a crossed cheque or cashier's cheque made payable to "City University of Hong Kong."

Deadline for Application

3 August 2007 (Friday)

Summary Chart



GENERAL INFORMATION

- Please send the application form, together with copies of education certificate and application fee, to:
School of Continuing and Professional Education, City University of Hong Kong, Tat Chee Avenue, Kowloon
- Personal data provided on the application form will be used by SCOPE for purposes relating to application and admission. For details of the Personal Data Collection Statement, please refer to the web site: <http://www.cityu.edu.hk/ce/pdcs>
- Participants will receive an acknowledgement for course enrolment together with directions to the venue. Unless otherwise notified, participants should go to the class at the time and venue specified in the brochure. Please contact SCOPE if you do not receive any notification one week before course commencement.
- The School of Continuing and Professional Education reserves the right not to admit an applicant. Places allocated in each class are not transferable. Fees are not refundable or transferable, except for unsuccessful enrolment or cancellation of a course.
- The School of Continuing and Professional Education reserves the right to alter the details of the course such as date, time, venue and substitution of instructors and to cancel courses.
- No class will be held upon announcement of storm warning signal No. 8 or above. After the typhoon passes, if the No. 8 signal is lowered (before 7 am in the case of morning, before 12 noon in the case of afternoon classes, and before 4 pm in the case of evening classes), classes will meet as usual; otherwise classes will be postponed. For rainstorm black warning, the arrangement will be similar.
- Enquiries: SCOPE, LG/F, Academic Exchange Building, City University of Hong Kong.
Office hours of the School : Mon - Sat : 9 am - 12 noon Mon - Fri : 2 pm - 5 pm
Enquiries : 2784 3207/2788 7423 E-mail : scope@cityu.edu.hk Website : <http://scope.edu>
- Venue
SCOPE Admiralty Learning Centre : 8/F, United Centre, Admiralty, Hong Kong



Please photocopy this form if required

QUALIFYING PROGRAMME FOR THE TAXATION INSTITUTE OF HONG KONG

APPLICATION FORM

Personal Particulars

Name _____ (English) _____ (Chinese)
HKID Card No. _____ () Date of Birth _____ Sex _____
Correspondence Address _____
Tel _____ (day) _____ (evening) Fax _____
Email address _____
Company _____ Position _____
No. of years of work experience in the field of taxation _____

Education Background

Secondary Post-secondary University or above Others _____
Prior study in Taxation related subjects Yes (please specify) _____ No

Continuing Education Fund

Are you an eligible applicant for CEF? Yes No
Do you intend to apply for Continuing Education Fund? Yes (if yes, have you ever submitted any application for other CEF reimbursable courses Yes No)
 No

I would like to enroll in the following course (Please "✓" as appropriate)

Course Code	Course Title	Fee	
<input type="radio"/> 72005	CED in Advanced Taxation and Tax Planning	Phase I	HK\$10,500
		Phase II	HK\$12,960
<input type="radio"/> 72006	CEC in Hong Kong Taxation		HK\$10,500

I would like to apply for module(s) exemption (please attach copies of proof of prior study): _____

The following are enclosed:

- copies of educational certificates (please specify) _____
 proof of application fee payment

Bank _____ Branch _____ Cheque No(s). _____

Declaration

- I hereby declare that I have read and understand the General Information stated in the course brochure.
- I consent that, if admitted to the course, I will conform to the Statutes and Regulations of the University and SCOPE.

Signature _____ Date _____