



# Certificate in Hong Kong Salaries Tax

## Build your expertise in advanced areas of tax preparation!

The certificate ensures that the latest information or developments on the following areas are passed on to participants in an easy-to-understand way.

- Hong Kong salaries tax legislation
- Employer's tax filing obligations and the latest practices adopted by the Inland Revenue Department
- Ideas on structuring tax efficient remuneration packages for expatriates and local employees
- Classroom discussion and case sharing

### Target Participants:

HR practitioners, who have fundamental knowledge of the Inland Revenue Ordinance (IRO) in respect of salaries tax and are responsible for designing an effective compensation package.

### Course Information



1 Day; 7 Hours



HKIHRM, Units 1810-15, 18/F, Millennium City 2, 378 Kwun Tong Road, Kwun Tong, Kowloon, Hong Kong



Cantonese (with English materials)



For enrolment and general enquiries, please contact us on 2837 3812 / 3834 or via email: [learning@hkihrm.org](mailto:learning@hkihrm.org)

## Module 1: Tax Administration

- Employer's obligations
- Employee's obligations
- Types of Notices of Assessment
- Objection / Appeal / Holdover / Re-open
- Penalties

## Module 2: An Overview of Hong Kong Salaries Tax

- Scope of charge to salaries tax
- Source of employment income
- Tax exemption reliefs
- Introduction to double tax agreement

## Module 3: Taxation of Benefits-in-kind and Salaries Tax Planning

- Taxation of benefits-in-kind
- Structuring tax efficient remuneration packages
- Termination payment
- Accommodation Benefits
- Equity compensation

\*HKIHRM reserves the right to make any alternations about the courses that are considered to be necessary without prior notice.