



THE ASSOCIATION OF  
**HONG KONG  
ACCOUNTANTS**

*(a member of The Association of Hong Kong Accountants Limited, incorporated in Hong Kong as a company limited by guarantee)*

Unit E6, 2/F., Hong Kong Industrial Building,  
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## **Webinars on “Hong Kong Tax Friendly Environment for International Trade”**

**Speaker:**  
**Dr. Danny Po**  
**Senior Advisor, Deloitte**

**Course Code: 052025**

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### **Session 1: Practical experience in applying for offshore exemption from Hong Kong profits tax of international trading business**

In general, if profits of international trading business are not arising in or derived from Hong Kong, the said profits should be exempt from Hong Kong profits tax. However, the granting of which would be subject to very strict scrutiny by the Hong Kong Inland Revenue Department. The speaker will share his experience learned from applications lodged in recent years.

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### **Session 2: A study of conventional tax treaty provisions of permanent establishment (PE)**

Many Hong Kong taxpayers fall in the trap of creating taxable presence in foreign countries unknowingly. For countries or regions which Hong Kong has entered into tax treaties, there are provisions bestowing PE protection. The speaker will study these provisions and suggest some tips for applying the PE protection.

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### **Session 3: The chargeability of Hong Kong salaries tax for foreign nationals working in Hong Kong**

The Hong Kong SAR Government has been desperately attracting talents to come to work in Hong Kong. One of the key attractive factors of the city is the low tax regime. Having said that, foreign nationals may be subject to Hong Kong salaries tax once they have started to work in Hong Kong even though they may not have obtained a resident status in Hong Kong. The speaker will highlight different scenarios whereby foreign nationals who have come to work in Hong Kong may be subject to Hong Kong salaries tax.

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**Speaker:**  
**Dr. Danny Po**  
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<b>Date:</b>	22 February 2025 (Saturday) 1 March 2025 (Saturday) 8 March 2025 (Saturday)
<b>Time:</b>	10:00am – 12:00nn (9:45am Registration)
<b>Venue:</b>	<b><u>WEBINAR (webinar access link will only be sent by email to the participants, who have paid the enrolment fee, one or two days before the date of the webinar)</u></b>
<b>Medium:</b>	Cantonese
<b>CPD Hours:</b>	6 hours
<b>Enrolment Fee:</b>	<b>HK\$700</b> Member of AHKA <b>HK\$900</b> Non-member or Others
<b>Online Enrolment:</b>	Please <b><u>Click Here</u></b>
<b>Deadline:</b>	20 February 2025 (Thursday)



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## About the Speaker:



**Dr. Danny Po**  
**Senior Advisor, Deloitte**

### Professional background

Dr. Danny Po is Deloitte's Senior Advisor. Danny has more than 36 years of experience in China and Hong Kong SAR tax and business advisory services. He has been working closely with his teams in Hong Kong and the Mainland of China to provide a wide range of transaction related tax services for both in-bound and out-bound investments. Danny is an active speaker on taxation considerations of cross border transactions.

### Selected experience

Danny was the lead engagement M&A tax partner of New Bridge's acquisition of Shenzhen Development Bank which was the first time a foreign institution was allowed to take on the majority stake of a PRC state-owned bank. He was also the lead engagement M&A tax partner of Yunfeng Fund's acquisition of a Hong Kong-listed brokerage firm Reorient Group.

### Professional and academic qualifications

Danny is a fellow member of HKICPA, ACCA, ICAEW and HKTI. Danny has a DBA degree granted by the Hong Kong Polytechnic University and a MBA degree granted by the Chinese University of Hong Kong.

### Major pro-bono services

- The Immediate Past Chairman, ACCA HK Committee (2023/24)
- The Honorary Treasurer, HK PolyU DBA Alumni Association

## Enrolment Form

To : The Association of Hong Kong Accountants

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Enquiries : 3520 2546

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### Webinars on

**“Hong Kong Tax Friendly Environment for International Trade”**

**Course Code: 052025**

**22 February, 1 and 8 March 2025 (Saturday)**

Member of AHKA (No.: \_\_\_\_\_)

Non-Member or Others

Full Name : \_\_\_\_\_

Firm's Name: \_\_\_\_\_

Phone No. : \_\_\_\_\_ Email : \_\_\_\_\_

**Enrolment**      Member of AHKA      HK\$700

**Fee:**              Non-Member or Others      HK\$900

Cheque No.: \_\_\_\_\_ Bank: \_\_\_\_\_ Amount: HK\$ \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please complete the enrolment form together with your cheque for the full amount made payable to ***“The Association of Hong Kong Accountants O/B The Association of Hong Kong Accountants Limited”*** and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong.

#### Notes:

1. Enrolments for the seminar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates.
2. **Confirmation and webinar access link will be sent by email one or two day before the date of the webinar.**
3. Please use your seminar registration name to login into the webinar seminar.
4. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
5. **Personal data** collected from the enrollee may be used by the Association to inform you of this seminar, and any other training activities, the benefits, goods, services, facilities and events to be organized or provided by the Association. An enrollee may opt out from receiving such materials at any time by sending a letter to the Association's privacy officer.
6. **Once application is successful, fees are non-refundable and seats are non-transferable.**