

個人所得稅：長駐內地港澳台和外籍個人及年度自行申報事項 CPD:3.5 小時

中國的個人所得稅，不單在內地工作的朋友要關注，因為公司是扣繳義務人，如少扣稅款，可被稅局罰款。有關個人所得稅的問題將分兩課討論，首先探討的是長駐內地的外籍個人的稅務以及自行申報的問題。而有關於出差以及派遣的稅務問題之課程會於 2014 年 3 月 29 日(第一場)和 4 月 12 日(第二場)舉行。

本課《個人所得稅：長駐內地的外籍個人的稅務以及自行申報的問題》內容包括

- 填寫新的個人所得稅申報表時，有哪些地方要注意？填錯了會引致什麼麻煩？
- 僱主少扣稅款，如何通過個人所得稅自行申報減輕或免除罰款、滯納金？
- 哪些長駐內地外籍人士毋須進行個人所得稅年度申報？
- 什麼叫稅收居民？持有香港永久性居民身份證的人為何也會成為中國稅收居民？如何避免境內境外所得也要繳納中國稅（即 worldwide tax）？如何實施 tax break？
- 招聘長駐國內的外籍員工時要注意什麼？
- 有哪些減免稅補貼？有可能被取消嗎？
- Tax Equalisation 會產生哪些稅務問題和非稅問題？
- 特殊項目的徵稅方法：股票期權和股權激勵計劃、年終獎、遣散費、員工福利、保險、實物獎勵、非競爭條款等。如何進行籌劃？
- 股票期權的稅務處理所引發的非稅務問題。要如何辦理稅務備案和外匯登記？是否必須要為外籍個人辦理外匯登記？
- 香港公司代國內公司支付工資，這會產生什麼問題？按新的外匯規定，能否將香港代付的工資匯出？如何減輕或解決問題？
- 案例分析：港人張先生在廣州買了房子並娶妻生子，長駐廣州八年
- 案例分析：港人何先生夫婦退休後在大陸長住，會構成 worldwide tax 嗎？
- 案例分析：港人趙女士投資國內房地產賺了人民幣，能合法會出境嗎？

費用

非會員 (港幣 350 元)

必思培訓會員 [免費註冊-必思培訓會員](#) /ACCA 會員/學員/認可僱主 (港幣 300 元)

講座時間 上午 9:30 - 下午 1:00 (上午 9:00 起登記入座)

講座地點 香港灣仔軒尼詩道 15 號 溫莎公爵社會服務大廈 201 課室 [地圖](#)

講師 Bolivia Cheung 張少雲 [關於講師](#)

語言 廣東話 CPD 3.5 小時 [聯絡我們](#)

個人所得稅：長駐內地港澳台和外籍個人及年度自行申報事項(第一場)

日期:2014 年 1 月 25 日(星期六) — [報名詳情](#)

[付款方法及規則](#)

個人所得稅：長駐內地港澳台和外籍個人及年度自行申報事項(第二場)

日期:2014 年 2 月 15 日(星期六) — [報名詳情](#)

[付款方法及規則](#)

聽講座人士分享

參加 BC Training 舉辦的講座，每次都令我獲益良多，在有限的時間內，能引用跟有關的各項最新的法例條文及案例並詳細闡釋，對講題重點地深入淺出的講解，有效地引導與會者作出舉一反三的思考，而且法例條文更附有超連結可供日後研究提供方向，所學所得實在所益非淺。

Bad Weather Arrangement

When either typhoon signal no. 8 or above or black rainstorm warning is hoisted at / after 06.30, all morning seminars will be cancelled, BC Training will be responsible to notify enrollees. Cancelled seminars will be postponed and made up within a one-month period of the original seminar date by BC Training.

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