







# Certificate in China Individual Income Tax

With the expansion of business in Mainland China, an increasing number of HR people in Hong Kong are taking up the HR responsibility for their company's operations in China, where the policy and arrangement on tax issue differs from Hong Kong.

## Target Participants

HR practitioners, who are responsible for designing an effective compensation package but have little knowledge of the China Individual Income Tax ("IIT")

## Course Information

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|--|------------------------------------|---|---|
|  | 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: <a href="mailto:learning@hkihrm.org">learning@hkihrm.org</a> |

## Morning session

### **An Overview of China IIT**

- General introduction of PRC tax authority structure, laws and regulations
- PRC IIT basic concepts and impact from China IIT reform
- Preferential treatments provided by IIT Law / tax treaty
- How to calculate PRC IIT on employment income
- Tax treatments on specific compensation items

## Afternoon session

### **China IIT Administration and Tax Audit**

- Employer and employee's filing obligations
- Penalty policy
- Annual reconciliation and tax clearance requirements
- China social security scheme
- Common tax non-compliance issues and tax audit



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