



# CTA

Intensive Revision Course

**October 2021**  
Chartered Tax Adviser  
Qualifying Examination of TIHK

## Exam Training Excellence

More than 50 years of professional accounting experience worldwide with the biggest professional accounting training provider in Hong Kong.

## Classroom + eLearning Platform

We understand your concern regarding the health and safety during the pandemic. Hybrid learning mode will be available for all courses that allow you to enjoy the benefit of face-to-face study and online learning. It also provides you the most flexibility to recap the lesson anytime and anywhere.

## Expertise

Our specialists share their invaluable insights to help you analyse past paper trends, master examinations technique and tackle exams.



**\$50 off**  
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Instagram : kaplanhk\_kfa

(852) 2526 3686

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[hkkfa](https://www.facebook.com/hkkfa)

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(852) 2501 0589

[HKCTA@kaplan.com](mailto:HKCTA@kaplan.com)

[Kaplan Accountancy](https://www.youtube.com/KaplanAccountancy)

**KAPLAN FINANCIAL**

# Course Outline

## Hong Kong Tax Paper 2

Lecturer : David Pun

- Hong Kong Taxation System and Tax Administration under the Inland Revenue Ordinance
- Property Tax, Salaries Tax and Profits Tax
- Depreciation Allowances, Personal Assessment and Stamp Duty
- Oversea activities, Tax planning and Anti-avoidance
- Exam questions practice

05-Sep	Sun	10am - 1pm
05-Sep	Sun	2pm - 5pm
12-Sep	Sun	10am - 1pm
12-Sep	Sun	2pm - 5pm
19-Sep	Sun	10am - 1pm
19-Sep	Sun	2pm - 5pm
26-Sep	Sun	10am - 1pm
26-Sep	Sun	2pm - 5pm

Duration:  
**24hrs**  
(8 sessions)

Cantonese

### Knowledge Supplement

### ACCA Advanced Taxation (HKG) - Further enhance your knowledge

Course Content:  
Latest Inland Revenue Ordinance  
Various HK Tax principles with real life examples

For more information, please refer to ACCA Sep & Dec 21 Brochure.

## 中國稅法 (PRC Tax) Paper 4

Lecturer : David Pun

- 中華人民共和國的稅法概論
- 企業所得稅
- 消費稅
- 增值稅
- 個人所得稅
- 稅收徵管
- 考試題目練習
- 其他稅種，如關稅、土地增值稅、房產稅、契稅及印花稅

01-Sep	Wed	7pm - 10pm
07-Sep	Tue	7pm - 10pm
08-Sep	Wed	7pm - 10pm
14-Sep	Tue	7pm - 10pm
15-Sep	Wed	7pm - 10pm
22-Sep	Wed	10am - 1pm
22-Sep	Wed	2pm - 5pm
28-Sep	Tue	7pm - 10pm

Duration:  
**24hrs**  
(8 sessions)

Cantonese

## Advanced Taxation Practice Paper 5

Lecturer : David Pun

- Hong Kong Tax
- PRC Tax
- International Tax
- Professional Ethics
- Final Paper for application of tax knowledge
- Exam questions practice

31-Aug	Tue	7pm - 10pm
02-Sep	Thu	7pm - 10pm
10-Sep	Fri	7pm - 10pm
17-Sep	Fri	7pm - 10pm
24-Sep	Fri	7pm - 10pm
30-Sep	Thu	7pm - 10pm
03-Oct	Sun	10am - 1pm
03-Oct	Sun	2pm - 5pm

Duration:  
**24hrs**  
(8 sessions)

Cantonese

## All-in-one Classroom Study + e-Learning Platform



Student

Register Courses  
in person OR by email



Receive login details  
by email

Collect the materials  
during class  
OR Download the  
printable notes  
from eLearning  
platform



Attend classroom  
sessions at campus

Recap lessons  
via eLearning platform



# Meet Our Lecturer

## David Pun

DBA, MPA, MEC, MBA, BSc, Dip of Acct, FCMA CGMA, FAIA, FFA FIPA, FTIHK, CTA, MClarb (Mediation), HKMAC Accredited General Mediator, CFP®, QRA, ANZIIF (Snr Assoc) CIP



**15Years**  
Teaching  
Experience



**30Years**  
Experience

in companies operating in China and Hong Kong

- Various positions ranging from finance and tax to operational and general management for the China Divisions in a number of listed companies in Hong Kong.
- Set up and monitor finance and taxation function of foreign invested companies in China.

### Teaching style

- Well organized and adopted a systematic approach in analyzing complex topics and questions.
- Explanation of the best approach to tackle exam questions and earn marks.
- Share a lot of practical examples and simple ways in tackling exam topics.
- Clear and excellent presentation.

## Student Support and Facilities



TUTOR SUPPORT

Our lecturers are approachable and accessible for consultation through emails after leaving the classroom and help you overcome any study issues you encounter.



STUDY ROOM

Study room will be opened around 2 weeks before the exams for current Kaplan students. Further announcement will be made via email.



LIBRARY

Our library with over 700 reference books is available for Kaplan students. Membership can be applied at our customer service counter.



**6 Aug 2021**

Time : 19:00 - 20:00

**Speaker:**

**Kaplan-Accountancy and TIHK Representative**



Join the event in person at our campus or via webcast. (You will receive the link by SMS before the seminar schedule.)

**Register NOW**



Strengthen your basic knowledge!



**FREE** 600,000hrs **COURSE**  
**PLATFORM** 免費課程平台

\*600,000 hours of online learning video have been delivered via different Kaplan HK platforms since 2019.

# CTA October 2021 Course Enrolment Form

Tuition for CTA (Cantonese)	Lecturer	Teaching hours	Tuition Fee
<input type="checkbox"/> Paper 2 - Hong Kong Tax <sup>(3)</sup> + eLearning Platform	David Pun	24 hours	HK\$2,500
<input type="checkbox"/> Paper 4 - 中國稅法 (PRC Tax) <sup>(3)</sup> + eLearning Platform	David Pun	24 hours	HK\$2,500
<input type="checkbox"/> Paper 5 - Advanced Taxation Practice <sup>(3)</sup> + eLearning Platform	David Pun	24 hours	HK\$2,500

(1) (i) \$50 discount will be offered upon new Kaplan Accountancy students like and share our Facebook fans page or follow us on Instagram and present it in person to our Customer Service Team. Students are eligible to enjoy this discount ONCE only.  
(ii) Enrolment must be completed at Kaplan Centre in person during enrolment.  
(iii) This discount is non-refundable, non-transferable and cannot be redeemed in cash.  
(iv) It cannot be used in conjunction with staff discount

(2) Big 4, Grant Thornton, Moore HK and RSM HK staffs are eligible to enjoy extra 5% discount in all Kaplan CTA courses.

(3) All the CTA courses will be delivered in classroom mode. Playback recording and softcopy of materials (if any) will be available within 3 working days after live session ended. All learning content are available within the same examination diet only.

Please refer to Terms & Conditions for more information.

Social Media Discount <sup>(1)</sup>	HK\$
Big 4, Grant Thornton, Moore HK and RSM HK Discount <sup>(2)</sup>	HK\$
<b>Total Payable</b>	<b>HK\$</b>

## FREE Basic Course (Online) ▶

Basics of Financial Reporting - Fanny Choi	Cantonese
Basics of Financial Products - Kin W. Chan	Cantonese
Basic Audit Workshop - Polly Lo	Cantonese
Basic Hong Kong Tax - Angela Nip	Cantonese

Register for  
**FREE**  
<https://free.kaplan.com.hk/>



## Online Learning System Validation and its policy ▶

Please perform system testing through our validation page by scanning the QR code or browsing <https://www.kaplan.com.hk/page/kfa-elearning-sys-validation>

Scan to  
**TEST**



## Personal Particulars ▶

PLEASE COMPLETE IN BLOCK LETTER  
\* MUST COMPLETE

I am a  New Student  Old Student    TIHK Registration No. : \_\_\_\_\_

\* (Mr / Mrs / Ms) Surname: \_\_\_\_\_

\* Forename : \_\_\_\_\_

\* Mobile / Contact No.: \_\_\_\_\_

\* HK ID / Passport No. : \_\_\_\_\_ (First 4 digits i.e. A123)

Nationality: \_\_\_\_\_

\* E-mail : \_\_\_\_\_

\* Date of Birth: \_\_\_\_\_ DD/MM/YY

Company : \_\_\_\_\_

Address : \_\_\_\_\_

## Method of Payment ▶

PLEASE COMPLETE IN BLOCK LETTER

CASH     EPS

CHEQUE NO. : \_\_\_\_\_  
(made payable to Kaplan Financial (HK) Limited)

Credit Card:     VISA     MASTERCARD     AE

### Declarations

- I declare that all information provided in this form and all attached documents, are, to the best of my knowledge, accurate and complete.
- I consent that I will comply with all the Rules and Regulations of your company.
- I have read, understood and hereby agreed to the terms and conditions stipulated on the brochure, enrolment form and Kaplan Financial's website.
- I have read, understood and agreed to the policy of using the online service.
- I have met the system requirements of the eLearning platform and the testing result is satisfactory.
- I wish to receive Kaplan information by email in the future.

- Unsubscribe from all Kaplan Financial emails  
 Unsubscribe from non-Accountancy emails only

### FOR OFFICIAL USE ONLY:

F-50: \_\_\_\_\_  
ST: \_\_\_\_\_  
PY: \_\_\_\_\_  
HK\$: \_\_\_\_\_  
App#: \_\_\_\_\_  
Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Handler: \_\_\_\_\_

### FOR FAX AND POST ORDER ONLY

Card Holder : \_\_\_\_\_  
Card No. : \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Expiry Date : \_\_\_\_\_  
Signature : \_\_\_\_\_

Signature : \_\_\_\_\_ Date : \_\_\_\_\_  
(Please tick all relevant checkboxes above to allow us process your enrolment promptly.)

## Terms and Conditions

### Enrolment Policy

- Enrolment of courses is only available for students within the HKSAR.
- A completed enrolment form/order form must be accompanied by payment in full.
- Kaplan Financial reserves the right to cancel a course if enrolment is insufficient and/or make alterations regarding lecturers, class locations, class schedules, topic sequence and time allocated to each topic if necessary. Under such circumstances, fees paid are non-refundable and non-transferable. If any interruptions may happen, we will notify the students as soon as possible.
- Course details (including confirmed dates and teaching venue) will be emailed to students approximately 3 working days prior to course commencement.

### Identification Policy

- Kaplan Financial reserves the right to verify student's identity whenever students are present for a course, using or making request of our services. This involves verification of student's contact information and showing of ID card. The ID card must be current and valid, contain photo, be issued by a government agency and be an original document (photocopies of ID documents will not be accepted). The preferred form of ID is the HK ID card or passport if student is not a Hong Kong citizen.
- Regular spot-checks will be conducted to protect paid students' interest. If students are aware of any suspected trespassers, please inform the course lecturer and/or the administration staff of Kaplan Financial immediately. Any un-paid attendant caught will be required to pay the full course fees plus an administrative fee (50% of the full course fee). Kaplan Financial will reserve the rights to report to the police and pursue legal action against the caught un-paid attendant.
- Under all circumstances, only the enrolled and paid students can attend our lectures or use the student supporting services. Kaplan does not accept substitutes, in whole or in part, to obtain services or attend classes. Anyone attending the class without prior payment of full course fees will be subject to a full course fee plus an administrative fee (50% of the full course fee) payment on the spot. If students see any suspicious act of illegal attendance during the class, please alert our staff. Trespassing is a crime and an attempt to make off without payment is an offence under S.18C Theft Ordinance. Kaplan shall report to the police and reserve the rights for further legal actions. The maximum penalty is 3 years imprisonment.
- Students who have entered into the Kaplan premises will be bound by Kaplan Financial's terms and conditions.

### eLearning Platform

- The online platform will be ready 3 working days prior to course commencement. Login information will be emailed to users 3 working days prior to class commencement or within 5 working days after the enrolment is succeed, whichever is later.
- Kaplan does not warrant that eLearning Online Access will be uninterrupted or error-free. Online Access to Kaplan eLearning is provided on an "as is, as available" basis. By using Kaplan eLearning platform, you confirm that you have met the minimum system requirements and are fully satisfied about the playback performance of Kaplan eLearning.
- There may be a chance to experience an unstable connection from mainland China with the Great Firewall. We will not be liable or responsible in any way should you fail to access our learning materials in the event of connection issues resulting from the Great Firewall.
- Your subscription to Kaplan eLearning class is a limited license to use the content only between the time online access is granted and its expiry date (hereinafter referred to as the "Subscription Period"). The subscription period varies depending on the class you sign up for. You are responsible for checking this information posted on the course flyer and Kaplan eLearning platform. Your subscription cannot be extended unless extension option is included in the eLearning class you sign up for and you have met the extension requirement.
- Your subscription to Kaplan eLearning class is a limited license to use the content only in downloadable format, from time to time to meet its training objectives. It may add or remove materials that it considers as unnecessary or no longer relevant for exam preparation. Once the material is removed it will not be accessible and will not be made available upon request.
- The classes and products sold in the correspondence courses are intended for personal use only. Sharing or resale of Kaplan materials and/or online access is prohibited. The username/user id and password given by Kaplan cannot be shared with anyone, even if that person has his or her own subscription to Kaplan products and/or services. Kaplan reserves all its rights in the event of a violation of this policy, which may include discontinuation of the auction itself, immediate suspension of your privileges as a seller and/or user without refund, and enforcement of Kaplan's rights under law and equity. Kaplan will only support registered users who made purchases directly from Kaplan.
- You agree to meet the minimum system requirements set forth for Kaplan Financial's online requirement. It is a limited license to use the content until exam date. All online resources are to be used for the student's own personal use and benefit. Unauthorized use of the online resources may be subject to legal action.

### Attendance Policy

- It is student's responsibility to sign on the attendance registration sheet as a record of presence.
- No seating arrangement will be planned for students. So seats are available on a first-come-first-served basis and students should not occupy seats for other students.
- It is the student's responsibility to attend lessons according to the prescribed course schedule; the notice of acknowledgement with course venue will be emailed to the registered students three (3) working days before the commencement date of the course. Students who have not received any information and announcements regarding the course within the time mentioned should contact Kaplan Financial immediately.
- As email is the primary contact between Kaplan and students, it is the students' responsibility to check their email regularly. Only urgent notice will be communicated by telephone and/or SMS.
- Within two months from the completion of the course, students may submit a request for certificate of attendance if they have achieved at least 70% class attendance or 70% completion progress of online course. Late application will not be accepted and HK\$50 will be charged for each successful issuance. Certificate of attendance will be ready within 14 working days after our acceptance of certificate request.

### Course Delivery Mode

- All the CTA courses will be delivered in face-to-face (classroom) sessions, unless there are health and safety measures or other unexpected situation that we are not able to ensure the safety of campus. If such situation occurred, the lessons may be delivered via online learning platform only without providing face-to-face session. Kaplan will keep monitoring the situation and students will be informed for further arrangement as soon as possible.

### Course Materials

- On the date of course commencement, students are required to present the original official e-receipt. The original official e-receipt is the proof of purchase of Kaplan courses/ products and is required to be shown during material collection.
- Course materials will be distributed to student on the first session of each respective course. Students must bring all relevant course materials to class as no extra copies will be available for loan.
- In the case when a third party is involved in collecting students' materials, the original official e-receipt and a signed authorization letter (with student's name, the third party's name and his/her passport/HKID number) must be presented.
- All course materials must be collected in person within the same examination diet.

### Withdrawal / Refund Policy

- A course withdrawal application must be submitted to Kaplan Financial, along with the original official e-receipt, written request and original evidence support, at least 14 working days prior to the course commencement. Application after the commencement will not be accepted.
- Each successful application is subject to a non-refundable administrative fee of HK\$300 per course per request and collected course material will be charged at a fee of HK\$400 per course.
- Refund can be in the form of:
  - Credit Note: with the total amount of the course (exclude study materials and administrative fees) with 1-year validity will be issued. It is non-refundable, non-redeemable and non-transferable; issued credit note can only be used on Accountancy products of Kaplan Financial; the amount on the credit note can only be used once and against the course fee by the set expiry date. If there will be an increase in course fee, students are required to settle the differences; OR
  - Cheque Refund: 50% course fees (exclude the study materials and administrative fees) will be refunded. Refund will be done by the issue of cheque and student will be notified for the date of collection.
- Refund will be payable within six (6) weeks from the date upon which Kaplan Financial was advised of the withdrawal. Kaplan Financial reserves the right to make the final decision of the application.

### Social Media Discount

- \$50 discount will only be offered upon new Kaplan Accountancy students like us and share our Facebook fans page [www.facebook.com/kaplanhk\\_kfa/](https://www.facebook.com/kaplanhk_kfa/) or follow us on Instagram ([https://www.instagram.com/kaplanhk\\_kfa/](https://www.instagram.com/kaplanhk_kfa/)) and present it to our Customer Service Team.
- Students are eligible to enjoy this discount ONCE only.
- Enrolment must be completed at Kaplan Centre in person during enrolment.
- It cannot be used in conjunction with staff discount.
- This discount is non-refundable, non-transferable and cannot be redeemed in cash.

### Big Four, Grant Thornton and Moore HK and RSM HK Discount

- Big Four, Grant Thornton and Moore HK and RSM HK staff are eligible to enjoy extra 5% discount in Kaplan CTA courses on top of social media discount.
- Students MUST submit their staff card copy to enjoy this discount.
- It cannot be used in conjunction with other discounts (except social media discount).
- Discount must be used when the enrolment is made. It will not be offered afterwards.

\* The above Terms & Conditions (T&Cs) are subject to change. Please refer to <https://www.kaplan.com.hk/page/kfa-terms-conditions> or scan the QR code for obtaining the latest full version of T&Cs.



## Kaplan Financial (HK) Limited

Causeway Bay Centre

G/F to 3/F, E-tech Centre, 402-406 Hennessy Road, Wan Chai

Opening Hours Mon-Fri 9:00am-8:00pm ; Sat, Sun 9:00am-6:00pm  
(Closed on Public Holidays)

Tel: (852) 2526 3686

Fax: (852) 2501 0589

E-mail: [HKCTA@kaplan.com](mailto:HKCTA@kaplan.com)

[www.kaplan.com/kfa](http://www.kaplan.com/kfa)