

Update on Representative Recent Hong Kong Court Cases and Implications to Cross-Jurisdiction Workforce

多角度了解跨境勞動力 常見薪資稅務難題 - 法庭案例分享

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Are you struggling in mitigating double taxation for employees?

您是否為減少員工的雙重課稅感到困難重重?

Looking for taxation and planning guidance for termination pay package?

正在尋找離職保償方案的稅務和規劃指南?

Key Objective

To better manage salaries tax complications, and practical consideration from talent mobility and remuneration policy perspectives.

Agenda

- 1 Basis of Income Apportionment: Court of Appeal – CIR v Lo Wa Ming Patrick
- 2 Whether Dual Employment Arrangement is considered a Single Employment: Board of Review Case No. D18/22
- 3 Taxability of Forfeitable Share Incentive Share from Pre-Hong Kong Employment: Court of Appeal – Richard Paul Mark Aidan Forlee v CIR
- 4 Taxability of Termination Payments: Court of Appeal – Heath Brian Zarin v CIR
- 5 Taxability of Sum Paid as Damages by Employer Under Court Judgement: Court of Final Appeal – Dr The Honourable Leung Ka-Lau v CIR

As enterprises continue enhancing its competitiveness in challenging business landscape, it is critical to attract and retain inbound and outbound talents to sustain and grow the business, with leading global mobility and remuneration policies, including long term incentive plans, for talent deployment locally, regionally, and globally. However, salaries tax complications often arise from **talent relocation, cross-jurisdiction double taxation, sourcing incentive awards, and dual employment arrangement to meet work permit requirement and mitigate permanent establishment risk.**



Louis Lam

Partners, Vialto Partners

Louis has over 25 years of experience specialising in Hong Kong / China individual tax consulting and compliance.

He advises clients on company policies and employment terms covering housing benefits, remuneration package structuring, tax equalisation, termination packages and talent mobility policies; negotiating and managing tax audits and penalties; cross-border social security planning, etc.



Lawrence Lui

Senior Manager, Vialto Partners

Lawrence has more than 20 years of professional experience in Hong Kong and US cross border individual tax consulting and compliance.

His area of expertise includes providing income and wealth tax planning services, applying for tax residency certificates, income tax return preparation services etc.



Samuel Lai

Manager, Vialto Partners

Samuel has over 7 years of experience specialising in Hong Kong and PRC cross-border individual tax compliance and consulting.

Samuel has extensive experience with professional planning on employment and compensation structures from multiple perspectives such as talent mobility and retention, market trends and taxation to various international and regional financial institutions in China and Hong Kong.



10 July 2024 (Wednesday)



3:30pm – 5:00pm

CPD Hours
1.5



Hybrid

(Zoom or In-person at HKIHRM)

Units 1810-15, 18/F, Millennium City 2,
378 Kwun Tong Road, Kwun Tong,
Kowloon, Hong Kong
*(3-minute walk from Ngau Tau Kok
MTR station exit A).*



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