

## 持續專業進修活動 — 地產稅務全剖析：從基礎到實戰

CPD Activity: Taxation in Real Estate – From Basics to Real-life Insights

為協助持牌人掌握與物業交易相關的最新稅務規例，監管局於2025年9月25日舉辦名為「地產稅務全剖析：從基礎到實戰」的持續專業進修講座，邀請了會計師事務所合夥人鄭傑樂先生擔任主講嘉賓，並由經理李思樂女士協助闡述。

鄭傑樂先生在講座中詳細講解與物業轉易相關的印花稅、物業稅和利得稅相關的知識，並探討常見的稅務問題。此外，鄭先生亦透過個案分享，闡述一些常見的稅務概念，讓參加者能夠更容易理解相關的稅務應用。而李女士則分享了薪俸稅的計算方法及相關的扣稅項目。

往後時間，監管局將持續舉行不同界別的講座予持牌人以提升各個範疇的專業知識，有關詳情及其他更多活動可參閱監管局網頁：<https://www.eaa.org.hk/zh-hk/cpd-events>

### 關於主講嘉賓：

鄭傑樂先生為2025/26年度特許公認會計師公會香港分會會長，擁有超過25年的稅務顧問經驗，專門解決複雜的稅務爭議案件，並為大型企業集團、上市公司以及美國和歐洲的跨國公司提供廣泛的稅務服務。鄭先生的專業領域還包括集團結構優化、跨境交易規劃、上市前盡職審查及企業重組。

To assist licensees in understanding the latest regulations of property-related taxation, the EAA held a seminar titled “Taxation in Real Estate – From Basics to Real-life Insights” on 25 September 2025, with Mr Wilson Cheng, a partner of an accounting firm, as the guest speaker and assisted by Ms Natalie Li, a manager from the same company.

During the seminar, Mr. Cheng provided a thorough explanation of the fundamental principles of stamp duty, property tax and profits tax related to property transactions. He also highlighted some common tax issues and illustrated these concepts through real-life tax cases to help participants better understand relevant tax applications and calculation methods. Meanwhile, Ms Li provided insights on calculating salaries tax, along with different deductions and allowances.

In the future, the EAA will continue to hold various seminars for licensees to enhance their professional knowledge in different disciplines. For details and other activities, please visit the EAA’s website: <https://www.eaa.org.hk/en-us/cpd-events>

### About the guest speaker:

Mr Wilson Cheng is the Chairman of ACCA Hong Kong for the term of 2025/26. With over 25 years of expertise as a tax advisor, he specialises in navigating complex tax disputes and delivering a comprehensive range of tax services to conglomerates, publicly listed companies, and multinational corporations based in the US and Europe. Mr Cheng has also proven track records in areas such as group structure optimisation, cross-border transaction planning, IPO reviews and corporate restructuring.

