



THE ASSOCIATION OF  
**HONG KONG  
ACCOUNTANTS**  
香港會計師專業協會

*(a member of The Association of Hong Kong Accountants Limited,  
incorporated in Hong Kong as a company limited by guarantee)*

Unit E6, 2/F.,  
Hong Kong Industrial Building,  
444-452 Des Voeux Road West,  
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Tel: (852) 3520 2546  
Email: [ahka\\_enrolment@ahka.hk](mailto:ahka_enrolment@ahka.hk)  
Website: [www.ahka.hk](http://www.ahka.hk)

**Physical Seminar on  
“Potential Tax Issues - Challenges faced by NGOs, and  
Financial Stewardship - Building Trust and Ensuring Sustainability for Our NGOs”**

**Speakers:**

**Ms. Karen Au**

**Tax Partner, PwC Hong Kong**

**Dr. Peter K T Wan, MH**

**Retired Partner, PwC Hong Kong**

**Moderator:**

**Ms. Imma Ling**

**Advisor of the AHKA**

**Retired Assurance Partner, PwC Hong Kong**

**(Course Code : 012026)**

**Highlights of the topics**

**Part 1: Potential Tax Issues - Challenges faced by NGOs**

The Inland Revenue Department's (IRD) approach to tax exemptions for charities has evolved recently. It's crucial for organizations to understand that a charity's tax-exempt status does not automatically shield all income from taxation. Profits from activities like property letting and investments may be subject to tax unless specific criteria are met.

The IRD's rigorous reviews of charities' tax exemption statuses indicate heightened scrutiny and less tolerance for non-compliance. Failure to meet the IRD's evolving requirements could result in tax liabilities, penalties and reputational damage.

Implementing robust strategies to manage tax risks is essential. In this seminar, our expert speaker will share practical insights on:

- The IRD's current review focus
- Common misconceptions about tax positions
- Effective solutions for charity-related tax issues
- Real-life case studies

**Part 2: Financial Stewardship - Building Trust and Ensuring Sustainability for Our NGOs**

Sound financial management is not just compliance; it is the bedrock of trust, impact, and long-term sustainability, allowing NGOs to focus on their core mission. Under the present economic conditions, many NGOs are feeling the pressure to secure sufficient fundings to cover operation costs, compete for talents and catch up with investment needs. In the social service sector, financial health is synonymous with organisational health. It builds the trust of our donors, the confidence of our staff, and the sustainability of our services.

The speaker will be sharing with us his insights on Effective Financial Management, including “Governance & The Board's Duty”; “Budgeting & Cash Flow Management”; “Internal Controls & Transparency”; “Diversified Funding & Cost Allocation”.



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### Supporting Organizations:



<b>Date:</b>	<b>13 January 2026 (Tuesday)</b>	
<b>Time:</b>	6:30pm - 8:30pm (6:15pm Registration)	
<b>Venue:</b>	<b>PwC Hong Kong Office</b> 21/F, Edinburgh Tower, The Landmark, 15 Queen's Road Central, Hong Kong	
<b>Medium:</b>	Cantonese	
<b>CPD Hours:</b>	2 hours	
<b>Enrolment Fee:</b>	<b>HK\$200</b>	Member of AHKA
	<b>HK\$200</b>	Member / Staff of Supporting Organizations
	<b>HK\$300</b>	Non-member / Others
<b>Online Enrolment:</b>	Please <a href="#">Click Here</a>	
<b>Deadline:</b>	9 January 2026 (Friday)	



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#### **About the Speakers:-**



**Ms. Karen Au**  
**Tax Partner, PwC Hong Kong**

Karen brings over 20 years of expertise in guiding clients through tax controversies with the tax authority, with a focus on tax audits and investigations. Her expertise extends to assisting NGOs and charitable organizations in settling prolonged tax disputes and delivering thorough tax advisory services. These include tax exemption claims, inter-company fee arrangements, and post-implementation health checks. With a profound understanding of the intricacies of tax regulations, Karen provides her clients with strategic guidance and effective solutions tailored to their unique needs.



**Dr. Peter K T Wan, MH**  
**Retired Partner, PwC Hong Kong**

Dr Wan is a retired partner of PricewaterhouseCoopers who played a pivotal role in developing China's accounting profession during its economic reform era. Awarded the HKICPA's Outstanding Accounting Ambassador, he now channels his deep financial expertise into the non-profit sector.

With over 30 years of hands-on experience serving NGOs in stewardship roles, he brings a rare dual perspective. He served as Board Chair of Heep Hong Society, guiding its growth into a major service provider through a focus on strong governance. His extensive board experience includes government-appointed roles at the Accounting and Financial Reporting Council and Hong Kong Metropolitan University, for which he was awarded the HKSAR Medal of Honour.

A current member of the HKCSS Governance Platform, Dr Wan is a trusted authority on the financial and governance challenges NGOs face. He will speak to us not just as a former auditor, but as a fellow board member who has navigated economic uncertainty from both the corporate and non-profit boardroom.

## Enrolment Form

To : The Association of Hong Kong Accountants

Email : [ahka\\_enrolment@ahka.hk](mailto:ahka_enrolment@ahka.hk)

Enquiries : 3520 2546

**Physical Seminar on**  
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**Course Code: 012026**  
**13 January 2026 (Tuesday)**

☐ Member of AHKA (No.: \_\_\_\_\_)

☐ Member / Staff of Supporting Organizations

☐ Non-Member / Others

Full Name : \_\_\_\_\_

Firm's Name : \_\_\_\_\_

Mobile Phone No. : \_\_\_\_\_ Email: \_\_\_\_\_

<b>Enrolment Fee:</b>	Member of AHKA	HK\$200
	Member / Staff of Supporting Organizations	HK\$200
	Non-Member / Others	HK\$300

Cheque No.: \_\_\_\_\_ Bank: \_\_\_\_\_ Amount: HK\$ \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please complete the enrolment form together with your cheque for the full amount made payable to **“The Association of Hong Kong Accountants Limited”** and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong

**Notes:**

1. Enrolments for the seminar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates and member / staff of supporting organizations.
2. Confirmation will be sent by email one or two day before the date of the seminar.
3. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
4. **Personal data** collected from the enrollee may be used by the Association to inform you of this seminar, and any other training activities, the benefits, goods, services, facilities and events to be organized or provided by the Association. An enrollee may opt out from receiving such materials at any time by sending a letter to the Association's privacy officer.
5. **Once application is successful, fees are non-refundable and seats are non-transferable.**