



HKICPA seminar: **What is Base Erosion and Profit Shifting?**

Programme Code: TFP150121S

The Organization for Economic Co-operation and Development ("OECD") has been working on an international tax reform which aims at promoting transparency and minimizing double non-taxation in recent years.

The speakers will provide an introduction and analysis to the first batch of deliverables addressing the upcoming changes in international taxation system brought by Base Erosion and Profit Shifting ("BEPS"), which were released by the OECD in September 2014 and will provide useful guidance for taxpayers engaged in cross-border transactions. This seminar will feature:

- Latest developments and potential impact on planning, implementation and requisite modifications to cross-border structures in light of BEPS
- China State Administration of Taxation's position and actions in response to BEPS together with examples of high risk arrangements
- Impact on transfer pricing arrangements on intangibles and service transactions, and transfer pricing documentation
- Recent developments on transfer pricing in Hong Kong and China, including controversies and dispute cases

Date **Wednesday, 21 January 2015**

Time **6:30 p.m. – 8:30 p.m.**

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Format Seminar

Language English

Fee

- Taxation Faculty member: HK\$150
- HKICPA member or student; and IA/ HKIAAT member or student: HK\$190 or HK\$180 (online enrolment)
- Non-member: HK\$330

Objectives

- Understand OECD work in progress / areas of focus under BEPS
- Highlight how China and Hong Kong respond to the developments of BEPS
- Highlight significant risk areas for cross-border transactions in light of BEPS

Speakers

Mr. Anthony Lau, Tax Partner, Deloitte China
Mr. Lau specializes in Hong Kong, China and international tax planning. He regularly advises multinational clients on international tax issues associated with mergers and acquisitions, inbound and outbound investment, group restructuring and other cross-border transactions involving Hong Kong, China and other Asia Pacific countries.

Mr. Patrick Cheung, Tax Partner, Deloitte China
Mr. Cheung has deep experience in all kinds of transfer pricing projects, such as cross border transfer pricing strategies setting, supply chain planning and implementation, corporate reorganizations, transfer pricing dispute resolutions and Advanced Pricing Arrangements. He has served as transfer pricing advisor for many multinational clients including global leaders in the financial services, retail and consumer goods, automotive, trading and logistics and pharmaceutical industries.

Mr. William Lee, Tax Director, Deloitte China
Mr. Lee has extensive experience in advising corporate clients on cross-border China tax issues on merger and acquisition, corporate restructuring, permanent establishment and transfer pricing. He serves a wide range of multinational companies, including private equity, asset management, banks, retail groups and real estate companies.

Participants Practitioners involved or interested in tax considerations for cross-border transactions

Competency Taxation

Rating Intermediate Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

CPD hours 2



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TAXATION FACULTY EVENT ENROLMENT FORM (For Support Programme)

What is Base Erosion and Profit Shifting? (TFP150121S)

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Please click here for online enrolment
(for HKICPA members only)

Payment & Enrolment Status Enquiry: 2287 7381 e-mail: finance@hkicpa.org.hk Fax : 2893 9853	Event Information Enquiry: 2287 7386 / 2287 7253 e-mail: cpd@hkicpa.org.hk
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Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$150	HKICPA member, student /IA/HKIAAT member, student HK\$190	Non- member HK\$330
1								
2								
3								
4								
						Total	HK\$	

* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.
The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.
The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : _____ Tel No. : _____ Fax No. : _____ E-mail : _____

Payment Method (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" ⁽⁶⁾														
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- Notes:
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
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 - All applications are on a first-come-first-served basis.
 - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute. Please issue SEPARATE CHEQUE for each event.
 - NO REFUND/CANCELLATION will be entertained after the application is processed.
 - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled. (Remarks: For payment by credit card, refund will be made directly to your credit card.)	
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