



## HKICPA seminar: Recent trends and developments in China Transfer Pricing

Programme Code: TFP150513S

As anti-tax avoidance measures sweep across the globe, highlighting the complexity which underlies economic globalisation, Base Erosion and Profit Shifting action has been escalating. Since its preliminary investigation into substantial outbound payments in 2014, the State Administration of Taxation has issued the first document regulating outbound related party payments - *Announcement of the State Administration of Taxation [2015] No. 16* ("Announcement 16"). The announcement re-emphasised the arm's length principle, and restated the circumstances under which cross-border inter-company payments relating to labour and intangible transaction are disallowed deductions before tax.

Ms. Angie Ho, a KPMG global transfer pricing service specialist, will explain the latest trends relating to the China domestic and global anti-tax avoidance as well as the impacts that Announcement 16 will have on enterprises. Using typical cases, she will discuss with you how enterprises should tackle with the challenges they could face, and how to assess and manage the transfer pricing risks under the regulations. Ms. Ho will also clarify the common misunderstandings which arise when enterprises prepare their transfer pricing documentation.

**Date** **Wednesday, 13 May 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.

**Language** Cantonese

**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

*Not a faculty member? Click [here](#) to join.*

**Objectives**

- Anti-tax avoidance around the globe as well as in Mainland, China
- Interpretation of Announcement 16
- Case sharing of outbound payment investigations
- Clarification of common misunderstandings when preparing transfer pricing documentation
- Managing transfer pricing risk

**Speaker** **Ms. Angie Ho**, KPMG Partner

Ms. Ho is fellow member of The Association of Chartered Certified Accountants and Certified Tax Agent of The Taxation Institute of Hong Kong.

She has over thirteen years of experience in providing tax services to multinational corporations in Hong Kong and China. She specialises in advising assignment related matters, including tax compliance and cross-border taxation, expatriate tax planning, equity compensation planning, remuneration design, tax audit defense, social security, Forex and others. She is a regular speaker at public seminars.

**Participants** Finance manager, financial controller or other senior management personnel

**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)**

**Recent trends and developments in China Transfer Pricing (TFP150513S)**

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: <a href="mailto:finance@hkicpa.org.hk">finance@hkicpa.org.hk</a> Fax : 2893 9853	Event Information Enquiry: 2287 7386 / 2287 7253 e-mail: <a href="mailto:cpd@hkicpa.org.hk">cpd@hkicpa.org.hk</a>
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**FOR OFFICE USE**

Seq. no.: \_\_\_\_\_

**Deadline: 7 working days before the date of the programme**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (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)

Cheque (no. \_\_\_\_\_) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" <sup>(6)</sup>

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I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above).

- 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.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - 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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  - No unauthorized audio or video recording is allowed at CPD events.

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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Address:	Address: