



## HKICPA seminar: BEPS + Revised Circular 2 = ?

Programme Code: TFP151116S

In this seminar, the speaker will discuss the key changes from the draft of the China State Administration of Taxation's Revised Circular 2 and the various final reports of Base Erosion and Profit Shifting ("BEPS") released by the Organization for Economic Co-operation and Development ("OECD") in October 2015. The speaker will examine how these two important documents will affect the global and local transfer pricing landscape and what you can do to get prepared for their implementation. He will also review the new chapters introduced in the draft of the Revised Circular 2 (Intangibles and Intra-group services) as well as the new transfer pricing methodologies and compare them to the core principles of the relevant BEPS Actions.

**Date** Monday, 16 November 2015

**Time** 6:30 p.m. – 8:00 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**

- Get familiar with the finalized BEPS Actions and know what else are to come
- Understand the key changes from the Revised Circular 2 (discussion draft)
- Examine the overlaps and differences between the two documents
- Analyze the impacts to organizations and determine the action priorities

**Speaker** Mr. Patrick Cheung, Tax Partner, Deloitte China

Mr. Cheung is a Transfer Pricing Partner and the Leader of the Southern China Transfer Pricing practice of Deloitte China. Prior to joining Deloitte, Mr. Cheung was the senior transfer pricing partner of another Big Four accounting firm in Hong Kong. He is recognized by Legal Media Group's Expert Guides as a Leading Transfer Pricing Advisor in Hong Kong. He is part of the Joint Liaison Committee for Taxation Transfer Pricing Committee that advises the Hong Kong Inland Revenue Department on transfer pricing policy matters.

Mr. Cheung is also a frequent speaker at PRC State Administration of Taxation and other local tax bureaus training events on the subject of transfer pricing. He has deep experience in all kinds of transfer pricing projects from general compliance to supply chain planning and implementation to dispute resolutions and Advanced Pricing Arrangements.

**Participants** C-suites and executives

**Competency\*** Taxation

**Rating\*** Leadership level

**CPD hours** 1.5

\* For descriptions of competency and rating, please refer to the [Institute's online CPD Learning Resource Centre](#).



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**HKICPA EVENT ENROLMENT FORM (For Support Programme)**

**BEPS + Revised Circular 2 = ? (TFP151116S)**

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.

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(Remarks: For payment by credit card, refund will be made directly to your credit card.)

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