



## An Introduction to the Principles of International Tax

Programme Code: S100609S

### Speakers

#### Dean Page

Mr. Page is a Tokyo based attorney and CPA (Hong Kong & U.S.A.). He is an adjunct professor at the Temple University Law School in Tokyo where he co-heads the International Tax Education Program (ITEP).

Mr. Page spent nearly seven years in the Big 4 accounting firms, most recently as a partner in the Business Tax Advisory group at Ernst & Young in Japan where he served as the inbound tax account leader (TAL) with broad responsibility for EY's relationships with its foreign multinational clients. At PricewaterhouseCoopers Japan he headed the Pathfinder Group, a team that specialised in assisting foreign companies to set up in Asia. He is currently CEO of venture capital firm Foreya Partners which primarily finances professional services related enterprises.

#### Paul Previtiera

Mr. Previtiera is a Tokyo based tax attorney with nearly 10 years experience assisting mainly US companies invest into Asia.

He is an adjunct professor at the Temple University Japan where he co-heads the International Tax Education Program (ITEP).

Mr. Previtiera has worked in the Tokyo tax practices of both Ernst & Young and Grant Thornton, and in each role advised and acted as the primary contact for a number of priority multinational clients. His tax advisory experience covers a wide range of industries, including real estate, high-tech, pharmaceutical, sports and entertainment.

Mr. Previtiera is admitted as a lawyer in Australia and holds a Masters of tax from the University of New South Wales.

### Date

Wednesday, 9 June 2010

### Time

6:30 p.m. – 8:00 p.m.

### Venue

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

### Enrolment fee

HK\$190 for HKICPA member or student; and IA/HKIAAT's member or student

HK\$180 for online enrolment

HK\$330 for non-member

### Language

English

### Format

Seminar

### Competency

Taxation\*

### Rating

Foundation to Intermediate Level\* - General awareness of the competency. Apply the knowledge in a limited range of situations. / Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.

### Target audience

For CPAs who are seeking an introduction to the fundamental principles of international tax.

### CPD credit

1.5 hours

## About the programme

This seminar is designed to provide CPAs with an overview of the fundamental international tax concepts relevant to cross-border situations. This seminar is not designed to be jurisdiction specific and, as a result, the information imparted will be relevant to the structuring of transactions between a wide range of countries. Specific topics to be covered include an explanation of basic entities (rep office vs. branch vs. subsidiary, etc.), permanent establishment ("PE"), cross border withholding (i.e., interest, royalties, dividends), financing issues (debt vs. equity), transfer pricing, and individual tax issues.

\* Please refer [here](#) for descriptions of other competencies and ratings.

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