



HKICPA seminar: **International Tax Update on US Real Estate**

Programme Code: TFP140605S

Chinese investors from Hong Kong and mainland China have in recent years become significant investors in the US real estate market. Traditionally, a common way to make an investment in US real estate would be through a fund vehicle such as a partnership or as a co-investor along with other private equity partners. The new trend in recent years has been direct investment in US real estate. Due to the increased interest by Chinese investors in the direct investment model, there has been a heightened desire by real estate executives to learn how to best capitalize off of the opportunities available in the market in order to maximize return on investment.

In this seminar, the speakers will discuss the key tax issues with respect to investing in US real estate by non-US persons, the challenges these investors face, and some common structures utilized by non-US persons investing in US real estate.

Topics covered include:

- Key US federal income tax concepts applicable to investment in US real estate
- FIRPTA (Foreign Investment in Real Property Tax Act)
- Tax exposures and issues encountered when investing in US real estate
- General overview of common structures utilized by non-US person investing in US real estate

Date **Thursday, 5 June 2014**

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

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

Objectives To discuss the key tax issues with respect to investing in US real estate by non-US persons, the challenges these investors face, and some common structures utilized by non-US persons investing in US real estate

Speakers **John Prides**, Partner, Asia-Pacific Financial Services, International Tax Services, EY

Peggy Lok, Executive Director, Asia-Pacific Financial Services, International Tax Services, EY

Participants Principals, CFOs/ tax directors/ managers and controllers

Competency Taxation

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

CPD hours 2



To confirm your CPD booking,
just log on to "My CPA" at
<http://www.hkicpa.org.hk>

TAXATION FACULTY EVENT ENROLMENT FORM (For Support Programme)

International Tax Update on US Real Estate (TFP140605S)

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
--	---

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 ^{*(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⁾
<input type="checkbox"/> VISA / MasterCard <input type="checkbox"/> BOC HKICPA UnionPay card
Card Number: _____ Card Expiry Date (MM/YY): _____
Cardholder's Name (block letters): _____ Cardholder's Signature: _____ Date: _____
<input type="checkbox"/> 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.
 - Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.
 - 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.)	
Name:	Name:
Address:	Address: