



CPD Seminars – Cross Border Series (August to October 2014)

Hong Kong Institute of CPAs presents this Cross Border series in August to October 2014. This series is designed to help CPAs learn more on the cross border issues with a focus on M&A, China outbound investment environment, taxation, trademark law, Chinese labor contract law and Guangdong Business Regulations.

Date/Programme code	Time / CPD hours	Topic	Competency	Language	Speaker
Monday, 18 August 2014 (S140818S)	6:30 p.m. – 8:30 p.m. (2 hours)	Cross Border M&A: case sharing on the legal and legal due diligence issues	Corporate finance; Risk management; Corporate governance	Cantonese	Mr. Henry Liao, Mr. Legend Guo
Friday, 22 August 2014 (S140822S)	6:30 p.m. – 8:30 p.m. (2 hours)	China Outbound Investment Environment and Financial Due Diligence Focus	Corporate finance	Cantonese	Ms. Judy Tsang
Monday, 1 September 2014 (TFP140901S)	6:30 p.m. – 8:30 p.m. (2 hours)	Updates on Hong Kong and China Cross Border Taxation	Taxation	Cantonese	Mr. Danny Po, Ms. Ellen Tong
Tuesday, 2 September 2014 (S140902S)	6:30 p.m. – 8:30 p.m. (2 hours)	Development in the Trademark Protection under the New Trademark Law FULL	Risk management; Corporate governance	Cantonese	Mr. Henry Liao, Mr. Legend Guo
Wednesday, 17 September 2014 (S140917S)	6:30 p.m. – 9:00 p.m. (2.5 hours)	Chinese Labor Contract Law and Guangdong Business Regulations Update NEW	Corporate governance	Putonghua	Mr. Brian Yao
Thursday, 16 October 2014 (S141016S)	6:30 p.m. – 8:30 p.m. (2 hours)	Financial Due Diligence on PRC Companies NEW	Corporate finance	Cantonese	Ms. Judy Tsang

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

Format Seminar

Fee (for each session) For S140818S, S140822S, TFP140901S, S140902S, S141016S:
 HK\$150 for Taxation Faculty member (for TFP140901S only)
 HK\$190 for HKICPA member or student; and IA/ HKIAAT member or student
 HK\$180 for online enrolment
 HK\$330 for non-member

For S140917S:
 HK\$320 for HKICPA member or student; and IA/ HKIAAT member or student
 HK\$550 for non-member

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



About the programme

S140818S – Cross Border M&A: case sharing on the legal and legal due diligence issues

Course outline

- General introduction on the M&A
- How to find the potential legal risks?
- Case study: exchange control in the M&A
- Advices on the negotiation with a Chinese partner

Objective

- Obtain the basic knowledge of the legal risks in M&A
- Understand the basic regulatory requirements in M&A
- Obtain the basic knowledge of the communication technique with a Chinese partner

S140822S – China Outbound Investment Environment and Financial Due Diligence Focus

Course outline

- Overview of China outbound investments
- Challenges for Chinese investors in outbound investments
- Financial due diligence focus on China outbound investments
- Key success factors

Objective

- Obtain an overview on the recent developments of China outbound investments, including trend, sectors and geographical locations
- Get a general understanding on the challenges usually encountered by Chinese investors in their outbound investments but also the key success factors for outbound investments
- As an accountant, what we have to be aware of from a financial due diligence perspective for outbound transactions

TFP140901S – Updates on Hong Kong and China Cross Border Taxation

Course outline

China has been escalating its commitment to the OECD's BEPS (Base Erosion and Profit Shifting) program. It is anticipated that anti-avoidance measures in respect of cross-border transactions will be tightened up at both the central and local levels of government. Against this challenging regulatory environment and tax enforcement, the speakers will discuss the following important tax topics:

- Latest developments of Hong Kong and China corporate tax implications on foreign investors
- Hong Kong and China personal tax challenges on business travelers
- Recent practice in applying Hong Kong/China Double Tax Arrangement

Objective

- Provide the latest technical knowledge and practical skills in managing Hong Kong and China cross border tax risk
- Provide updates on the recent developments in applying Hong Kong/China Double Tax Arrangement
- Alert participants of the major anti-avoidance measures of Hong Kong and China tax authorities and the relevant compliance requirements



About the programme

S140902S – Development in the Trademark Protection under the New Trademark Law

Course outline

- Amendments to trademark law and their impacts
- Factors of trademark infringements and unfair competition
- Recognition and protection of well-known trademarks
- Infringements in trademark applications
- Domain name infringements
- Conflict between trademarks and other rights
- Case analysis

Objective

- Obtain the basic knowledge of the PRC trademark law, the PRC trademark protection systems and the trademark infringement litigation

S140917S – Chinese Labor Contract Law and Guangdong Business Regulations Update

Course outline

- Introduction of Chinese Labor Contract Law
- New trends of Chinese Labor Contract Law
- Recent cases of Chinese Labor Contract law
- New Guangdong Business Regulations

Objective

- Understand the basics of Chinese Labor Contract Law
- Be familiar with the new trends of Chinese Labor Contract Law
- Discuss recent cases
- Understand the new trend of Guangdong Business Regulations

S141016S – Financial Due Diligence on PRC Companies

Course outline

- Overview of key financial risks of PRC companies
- Discuss the key focus areas in performing financial due diligence on PRC companies – the discussion will also refer to different types of business, such as retail, distributorship, manufacturing, consumer products, etc.

Objective

- Participants can obtain a general understanding of the key financial risks of PRC companies when considering an acquisition and the respective financial due diligence procedures to address those risks.
- Participants can, through the specific financial due diligence procedures, perform a more thorough assessment on the potential target and its valuation before making the investment decision.



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

About the speaker

Mr. Henry Liao, Managing Partner of Schindlers Law, Admitted to Practice in the PRC and the State of New York

Mr. Liao has experiences in practicing U.S. and Chinese laws. His clients include international law firms, multinational corporations, and state-owned companies. Mr. Liao's specialties include: Intellectual property, mergers and acquisitions, foreign direct investment, construction projects, project financing, non-performing loans, securities and general corporate practice.

Mr. Legend Guo, Associate of Schindlers Law, Admitted to practice law in the PRC

Mr. Guo's specialties include: Intellectual property, mergers and acquisitions, foreign direct investment, litigation, arbitration, construction projects, project financing, non-performing loans, securities and general corporate practice.

Ms. Judy Tsang, Partner, Transaction Advisory Services, Ernst & Young Transactions Limited

Ms. Tsang has 20 years of professional services and started specializing in transaction advisory and financial due diligence and has assisted many multinational companies, private equity firms and Chinese enterprises in respect of their transactions in Greater China. She also supports many Chinese companies in their outbound transactions around the world.

In addition to due diligence, Ms. Tsang also advises clients in deal structuring, sales and purchase agreement negotiations, working capital analyses, purchase price adjustment computations and completion account analyses. She has led a number of sizable and complicated due diligence cases and has substantial experience in managing different types of transactions, including take-overs, controlling stake acquisitions, joint ventures, minority stake investments, carve-outs, group restructuring, public company deals and reverse take-overs, etc. She has board industry experience, particularly focused sectors including: mining and metals, retail and consumer products, real estate, technology, and utilities, etc.

Mr. Danny Po, Asia Pacific & China National M&A Tax Leader, Deloitte China

Mr. Po has more than 26 years of experience in China tax and business advisory services. He has been working closely with his teams in Hong Kong, the Mainland China and Asia-Pacific to provide a wide range of transaction related tax services for both in-bound and out-bound investment. He is an active speaker and author on M&A tax related topics for trade associations and professional bodies as well as media in the Mainland China and Hong Kong.

Ms. Ellen Tong, Tax Director, Global Employer Services, Deloitte China

Ms. Tong leads the U.S. Individual tax practice. She is also a specialist in China individual income tax, Hong Kong individual income tax and mobility management. She has extensive experience in providing personal tax advisory and compliance services, advising on remuneration structure, equity rewards, retirement benefits planning, policy design/ implementation/ review, mobility management and immigration solutions to clients in different industries with a widespread and diversified workforce. She is experienced in handling cross-border issues and providing practical solutions in the deployment of resources for risk and control management. She also provides tax advisory services to high net-worth individuals and individuals with multi-jurisdictional tax issues.

Mr. Brian Yao, Partner, Beijing Dacheng Law Offices (Guangzhou)

Mr. Yao is the Partner of Beijing Dacheng Law Offices, Senior Consultant of Beijing Hejun Consulting Co., Adjunct Professor of Zhongshan University and Guangdong University of Foreign Studies. He is also the Co-founders of Zhongliu VC. His major practice is in M & A and Chinese Business Law.



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 just log on to "My CPA" at
<http://www.hkicpa.org.hk>**

HKICPA Event Enrolment Form (For Support Programme)

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

Course Information Enquiry:
 2287 7386 / 2287 7253
 e-mail: cpd@hkicpa.org.hk

FOR OFFICE USE

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)	Programme Code	Fee (HK\$)	
	No.	Status (1)						
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 : _____

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Card Number:																				Card Expiry Date (MM/YY):				
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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.
 - 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.)

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