



China tax updates from the Institute's meetings with Mainland tax authorities

Programme Code: TFA150312

The Institute held annual liaison meetings with the State Administration of Taxation (SAT) and the Guangdong Provincial Local Taxation Bureau in 2014 to discuss various cross-border and China tax issues. (Members may click [here](#) to read the SAT meeting notes.) This seminar will highlight some of the more significant issues discussed at these meetings.

Topics to be covered will include:

- Corporate Income Tax: Equity transfer of domestic enterprises by non-resident enterprises and tax implications of share incentive mechanisms.
- Cross-border taxation: Tax treatment for corporate M&As, determination of the beneficial owner and Circular 698.
- Land Value-added Tax (LAT) and real estate taxes: Whether the transfer of property and land use rights fall into the taxable scope of LAT and Business Tax, and the definition of "property".
- Converting Business Tax to Value-added Tax (VAT): VAT exemptions on cross-border services.
- Others: Stamp duty issues.

Date Thursday, 12 March 2015

Time 7:00 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 English

Fee

- Taxation Faculty members: HK\$150
- HKICPA members: HK\$190 or HK\$180 (online enrolment)

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

Objectives Provide updates on the important topics discussed in the meetings

Moderator **Daisy Kwun**, member of HKICPA Mainland Taxation Subcommittee (MTSC), and partner, PricewaterhouseCoopers Guangzhou

Speakers **William Chan**, member of MTSC and partner, Grant Thornton Tax Services Limited
Mak Ho Sing, member of MTSC and partner, International Tax Services, Ernst & Young

Participants Tax practitioners, and those who wish to learn about developments in China tax

Competency Taxation

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

CPD hours 1.5



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Programme Code: TFA150312

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

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Event Information Enquiry:
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Seq. no.: _____

Deadline: 10 March 2015

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	No.	Status (1)				Taxation Faculty Member HK\$150	HKICPA member, student /IA/HKIAAT member, student HK\$190	Non- member HK\$330
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3								
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5								

* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

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