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

Seminar

Advance Pricing Arrangement and Implementation of Automatic Exchange of Information in Hong Kong

Programme Code: TFA150427

- A. An advance pricing arrangement (APA), the framework for which was introduced in Hong Kong in 2012, is an arrangement which involves agreements between two or more tax authorities and respective taxpayers on transfer pricing issues. An APA, which normally last for a couple of years, concludes a transfer pricing methodology for the taxpayers' controlled transactions, agreed by all the relevant parties. The speaker will cover:
 - Hong Kong's tax treaty policy;
 - Unilateral, bilateral and multilateral APAs;
 - Factors to be considered when concluding APAs;
 - Typical processes involved in completing APAs; and
 - Case sharing.
- B. In the second part of the event, the speaker will talk about the timeframe and key issues relating to the implementation of Automatic Exchange of Information (AEoI). He will explain:
 - Current AEoI on request mechanism;
 - Hong Kong's commitment;
 - The AEol standard;
 - Possible legal framework for AEol; and
 - AEol portal.

Date	Monday, 27 April 2015				
Time	7:00 p.m. – 9:00 p.m.				
Venue	Theatre of the Joint Professional Centre Unit 1, G/F, the Center, 99 Queen's Road Central, Hong Kong (<i>Please click <u>here</u> for the location map)</i>				
Language	English				
Fee	 Taxation Faculty member: HK\$150 HKICPA member or student; and IA/ HKIAAT's member or student: HK\$190 or HK\$180 (online enrolment) Non-member: HK\$330 				
	Not a faculty member? Click <u>here</u> to join.				
Objectives	To provide the latest tax updates on Hong Kong APA and AEoI				
Chair	Anthony Tam , Deputy chair, HKICPA Taxation Faculty Executive Committee, convenor of HKICPA Mainland Taxation Subcommittee, and managing partner, China tax practice, Mazars Tax Services Limited				
Speaker	Brian Chiu, Deputy Commissioner (Technical), Inland Revenue Department				
Participants	Tax practitioners, those who wish to understand the tax issues arising from Hong Kong APA and AEoI				
Competency	Taxation				
Rating	Advanced Level (Please refer to the Institute's online CPD Learning Resource Centre)				
CPD hours	2				



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TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: TFA150427

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

<u>Please click here for online enrolment</u> (for HKICPA members only)

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Deadline: 21 April 2015

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