

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 AEoI standard;
 - Possible legal framework for AEoI; and
 - AEoI 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
(Please click [here](#) for the location map)

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

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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

