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

Taxation Faculty (TF)
Seminar

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Key Tax Considerations for M&A in China   Programme Code: TFP120924S

Conducting a due diligence exercise is common practice in M&A transactions. However, the focus is often on identifying any potential and inherited liabilities of the target instead of the deal's strategic logic and how the acquirer can maximize value from the transaction. This seminar aims to highlight the importance of tax considerations in M&A transactions in China and the key issues to take into account in a typical M&A transaction. The seminar will cover the following:

- Brief introduction
- Important concepts
- Key China taxes associated with M&A transactions
- Common structuring alternatives
- Post transaction tax issues
- Transfer pricing issues
- Case studies
- Q & A session

Date	**Monday, 24 September 2012**
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.
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	- Understand the importance of tax considerations for M&A transactions in China - Learn how to include tax considerations in structuring a M&A transaction - Acquire an approach to structure an operational effective and tax efficient structure
Speaker	**Dicky To,** Managing Director, RSM Nelson Wheeler Tax Advisory Ltd.
Participants	For those who wish to learn about tax considerations in M&A transactions in China
Competency	Taxation
Rating	Intermediate to Advanced Level (Please refer to the Institute's online CPD Learning Resource Centre for descriptions of competency and rating)
CPD hours	2

TAXATION FACULTY EVENT ENROLMENT FORM (For Support Programme)

Key Tax Considerations for M&A in China (TFP120924S)

Please click here for online enrolment (for HKICPA members only)

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

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 No.	Status (1)	Full Name of Participant(s) (Block Letters)	Company	Email address *(2) (Block Letters)	Fee — Taxation Faculty Member HK$150	HKICPA member, student /IA/HKIAAT member, student HK$190	Non-member HK$330
1								
2								
3								
4								

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

Total HK$

❐ 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.

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❑ Please put a "✓" if you require a receipt and indicate your choice of delivery: ❑ by email ❑ by post (to the address as shown below)

Name :	Name :
Address :	Address :

Notes: 1. Membership Status: **TF** = Taxation Faculty member, **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
2. 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.
3. NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
4. All applications are on a first-come-first-served basis.
5. Application by fax will ONLY be accepted when payment is made by Visa/Master credit card. 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.
6. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event.
7. NO REFUND/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled programme, you may nominate a substitute to take your place, provided that the Institute is notified in writing at least two working days prior to the event date.
8. 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.
9. The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
10. **Personal Data**: All information provided in this form will only be used by the Institute or its agent for the purposes of processing the registration and/or organising the event in which you have enrolled. Although you are not obliged to provide the data sought by this form, failing to do so may result in an inability to process your enrolment. Collected data will only be used for this specific event and promotion of any future similar events. By completing the form you agree that the staff of the Institute or its agent may use your personal data for the purposes specified above. The detailed privacy policy of the Institute is available at <www.hkicpa.org.hk>.