



HKICPA seminar: **Company Amalgamations: Tax Planning and Structuring Opportunities**

Program Code: SCPD17022801

Hong Kong tax law has not kept up with developments in the corporate law and, in particular, the wide-ranging reforms introduced by the new Companies Ordinance (Cap. 622), which have facilitated corporate reconstructions by, among other things, introducing court-free amalgamations. Although we now have a modern company merger regime, the Inland Revenue Ordinance and the Stamp Duty Ordinance have yet to be amended specifically to provide for the profits tax and stamp duty consequences of amalgamations. This seminar seeks to provide a comprehensive introduction to the tax issues arising from corporate restructuring by way of court-free amalgamations and articulate clear guidance, based on the proper construction of the statutes as currently in force. The speaker will focus on matters of practical and commercial importance, with a view to enabling practitioners to identify salient tax considerations and planning opportunities.

In particular, participants will acquire an understanding of:

- The corporate law framework governing company amalgamations
- How that corporate law framework interacts with the Inland Revenue Ordinance and Stamp Duty Ordinance
- Critical assessment of Inland Revenue Department published guidance
- Structuring and planning opportunities, including strategic and risk management considerations
- The Singaporean experience and how this is likely to influence future legislation on the tax consequences of company amalgamations

Date **Tuesday, 28 February 2017**

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

Format Seminar

Language English

Fee HKICPA member or student: HK\$190 (online enrolment: HK\$180)
IA/ HKIAAT member or student: HK\$190
Non-member: HK\$330

Speaker **Mr. Stefano Mariani**, Registered Foreign Lawyer, Deacons

Mr. Mariani, MA (Oxon), MSc (LSE), of Lincoln's Inn, Barrister is a solicitor and barrister admitted in England and Wales, and currently a Registered Foreign Lawyer at Deacons, where he specialises in tax and trusts. Mr. Mariani is a lecturer in revenue law at Hong Kong University and a regular contributor to legal and industry publications, including the Asia Pacific Tax Bulletin and the Asia Pacific Journal of Taxation. He is a contributing author to the seminal *Encyclopaedia of Hong Kong Taxation* and an honorary fellow of the Asian Institute of International Financial Law.

Participants Practitioners specialising in tax and tax advisory

Competency* Taxation

Rating* Mastery level

CPD hours 1.5

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



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FOR OFFICE USE

Deadline: 7 working days before the date of the programme

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1							
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