



HKICPA Seminars – BEPS Series (April 2017)

The Hong Kong Government issued a consultation paper in October 2016 to gauge views on implementation of measures by the Organization for Economic Co-operation and Development (“OECD”) to counter base erosion and profit shifting (“BEPS”) of enterprises. The measures cover 15 action plans to tackle BEPS, implying significant changes in international tax laws and treaties, both in non-transfer pricing and transfer pricing perspectives. The Hong Kong Government expected that the relevant amendment bill(s) will be introduced into the Legislative Council in mid-2017.

In order to assist professionals in understanding the latest local and international BEPS developments, the Institute will continue to run the BEPS Series in 2017.

Topic/ Programme code	Date and time	CPD hours	Language	Speakers
Exchange of Information – Implications to Hong Kong Companies (SCPD17042002)	Thursday, 20 April 2017 7:00 p.m. – 8:30 p.m.	1.5	Cantonese	Ms. Emily Chak Director, Tax Services, PwC Hong Kong Ms. Deborah Li Senior Manager, Tax Services, PwC Hong Kong Mr. Cyrus Ko Manager, Tax Services, PwC Hong Kong

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen’s Road East, Wanchai, Hong Kong

Format Seminar

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

Participants CEOs; CFOs; Tax directors; Directors and corporate senior executives
(especially in taxation, finance and accounting)

Competency* Taxation

Rating* Intermediate level



About the programme

Exchange of Information – Implications to Hong Kong Companies (SCPD17042002)

Course outline

With the latest development of Base Erosion and Profit Shifting (BEPS), Exchange of Information (EOI) becomes a hot topic in countering undetected tax evasion and tax avoidance. There is an increasing trend of EOI requests received by the Inland Revenue Department (IRD) from its treaty partners in respect of the financial, tax and other information of Hong Kong and/or non-Hong Kong (such as BVI) companies. Tax authorities are now more focusing on cross-border activities as well as activities carried out in the respective jurisdictions.

Companies should be aware of the latest development in EOI and how this would have impacted them. In this seminar, the speakers will share the latest development of EOI and Automatic EOI (AEOL) in Hong Kong from profits tax and transfer pricing perspectives including:

- Mechanism and latest development of EOI and AEOL in Hong Kong
- Experience sharing on practical cases and the approach in handling EOI requests received by the IRD from its treaty partners
- Issues that Hong Kong companies should take into account in view of the increasing trend of EOI and AEOL requests

About the speakers

Ms. Emily Chak, Director, Tax Services, PwC Hong Kong

Ms. Chak joined PwC Hong Kong in 2003. She has over 13 years of experience in advising local and multi-national clients in different industries with a focus on transportation and logistics as well as energy and utilities services. Ms. Chak serves a strong base of Chinese clients, including State-Owned and Private-Owned Enterprises in these industries. She also serves clients from the real estate, manufacturing, retailing and wholesaling industries.

Ms. Chak has led and is heavily involved in numerous merger and acquisition projects and regional tax advisory assignments, such as corporate global restructuring, border financing and cash pooling arrangements, due diligence and risk assessments, etc. In the past year, Ms. Chak handled a global merger and tax structuring exercise for two Chinese State-Owned Enterprises involving around 40 countries. She also has extensive experience in dealing with tax officials from the Hong Kong Inland Revenue Department for the resolution of tax disputes and tax investigation cases. Ms. Chak also actively takes part in public speaking engagements organized by external business associations or professional bodies for sharing her practical experience in these areas.

Ms. Chak holds a Bachelor Degree in Business Administration from Hong Kong University of Science and Technology. Ms. Chak is a Fellow Chartered Certified Accountant of the Association of Chartered Certified Accountants in the United Kingdom. She is also a member of The Taxation Institute of Hong Kong and a Certified Tax Adviser in Hong Kong.

Ms. Deborah Li, Senior Manager, Tax Services, PwC Hong Kong

Ms. Li is a senior manager at PwC Hong Kong specializing in China and Hong Kong transfer pricing matters, with clients operating in a number of industries including retail and consumer, healthcare and pharmaceuticals, engineering and construction, logistics and technology. Her project experience spans from time spent in New Zealand, United States and presently Hong Kong, and covers the life cycle from feasibility and development of strategy, implementation of structures, management and monitoring of policies, and resolving tax disputes with the tax authorities.

Ms. Li is a member of the Hong Kong Institute of Certified Public Accountants and Chartered Accountants Australia and New Zealand, and is an enrolled barrister and solicitor of the High Court of New Zealand.



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Mr. Cyrus Ko, Manager, Tax Services, PwC Hong Kong

Mr. Ko joined PwC Hong Kong in 2010 and is currently a manager in the tax services group. He has provided a wide variety of tax services to local and multinational clients in retail and consumer products, telecommunications, technology, real estate, as well as manufacturing industries.

Mr. Ko has extensive experience in handling Hong Kong tax compliance and consulting assignments including merger and acquisition projects, corporate restructuring, tax investigations and regional tax compliance and coordination assignments. In addition, he is involved in various tax accounting and FIN48 assignments for multinational clients. He also has knowledge in using OneSource Tax Provision System for US tax accounting assignments.

Mr. Ko was seconded to the Beijing office of PwC China in 2015. He was involved in providing China tax and international tax services on cross-border transactions for state-owned enterprises as well as privately-owned enterprises.

Mr. Ko holds a Bachelor Degree in Business Administration from the Chinese University of Hong Kong. He is a member of the Hong Kong Institute of Certified Public Accountants.



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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

Course Information Enquiry:
2287 7386 / 2287 7253
e-mail: cpd@hkicpa.org.hk

FOR OFFICE USE

Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ⁽²⁾ (Block Letters)	Programme Code	Fee (HK\$)
	No.	Status (1)					
1							
2							
3							
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.

Contact Person : _____ Tel No. : _____ Fax No. : _____ E-mail : _____

Contact information is used solely for communication of this particular event, without update to your member profile.

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- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at www.hkicpa.org.hk. Unsuccessful enrolment will be notified with full refund.
 - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
 - All applications are on a first-come-first-served basis.
 - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. 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.
 - For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
 - Please issue SEPARATE CHEQUE for each event.
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 - 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.
 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
 - No unauthorized audio or video recording is allowed at CPD events.

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