



## Strategies on using trust

Programme Code: SCPD17042701

A "trust" is a legal arrangement which exists in many jurisdictions when one person (a "trustee") owns assets not for his own use and benefit but for the benefit of others (the "beneficiaries"). Trusts can be established in different ways in order to meet the needs of the Settlor (A person creates the trust); the transfer of assets into the trust and distributions to the beneficiaries could give rise to different tax implications. While such implications would be direct and clear in Hong Kong, they may be uncertain in China where no guidance on the treatment of trusts is available. Mainland local tax authorities, in this respect, may take the relevant matters into their own hands, by treating the transfer of real estate into a trust as a taxable event when the trust is publicly registered as required by its trust law.

In this seminar, the speakers will talk about

- Wealth and tax planning
- The general procedures of setting up a trust and the role of trustees
- Common trust structures for Chinese clients
- The advantages and disadvantages of using trusts

**Date** Thursday, 27 April 2017

**Time** 7:00 p.m. – 9:00 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's member or student: HK\$190 or HK\$180 (online enrolment)
- Non-member: HK\$330

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**Objectives** To provide the tax implications and the general understanding of using trusts

**Chair** **Kitty Yip**, Member of HKICPA taxation faculty executive committee, and Director, HLB Hodgson Impey Cheng Taxation Services Limited

**Speakers** **Victor Ho**, Executive Director and Head of Business Development, Trident Trust Company (HK) Limited

**John Wong**, Tax Partner and China and Hong Kong Leader, Private Client Services, PwC

**Participants** Tax practitioners and those who wish to know the latest development of trusts in Hong Kong and China

**Competency** Taxation

**Rating** Advanced Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

**CPD hours** 2



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**Programme Code: SCPD17042701**

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

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

Payment & Enrolment Status Enquiry: 2287 7381  
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Event Information Enquiry:  
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### FOR OFFICE USE

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**Deadline: 25 April 2017**

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- Notes:**
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