



## Practical planning on Customs/VAT when exporting to the US and Europe

Programme Code: SCPD17072501

Effective indirect tax planning can reduce tax liabilities, while ensuring compliance with relevant regulations. Failures to comply with regulatory requirements, on the other hand, may result in the imposition of penalties and prohibitions on products being imported into the relevant markets. In this seminar, the speaker will cover the following topics, from the perspectives of US and Europe:

- First Sale For Export
- Border adjusted cash flow tax (BACFT)
- Union Customs Code (UCC)
- Brexit
- Other planning ideas

**Date** Tuesday, 25 July 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.

**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

*Not a faculty member? Click [here](#) to join.*

**Objectives** To provide planning on indirect taxes

**Speaker** **Sidney Rouwenhorst**, Senior Manager, Indirect Tax, Ernst and Young Tax Services Limited

**Participants** Tax practitioners and those who wish to know indirect taxes

**Competency** Taxation

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

**CPD hours** 1.5



To confirm your CPD booking,  
just log on to "My CPA" at  
<http://www.hkicpa.org.hk>

## TAXATION FACULTY EVENT ENROLMENT FORM

**Programme Code: SCPD17072501**

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  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax: 2893 9853

Event Information Enquiry:  
2287 7009 / 2287 7089  
e-mail: [may@hkicpa.org.hk](mailto:may@hkicpa.org.hk)

**FOR OFFICE USE**

Seq. no.: \_\_\_\_\_

**Deadline: 21 July 2017**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$150	HKICPA member, student /IA/HKIAAT member, student HK\$190	Non- member HK\$330
1								
2								
3								
4								
5								
						Total	HK\$	

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

### Payment Method (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"									
<input type="checkbox"/> VISA / MasterCard <input type="checkbox"/> BOC HKICPA UnionPay card									
Card Number:						Card Expiry Date (MM/YY):			
Cardholder's Name (block letters):				Cardholder's Signature:				Date:	
<input type="checkbox"/> I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above.)									

- Notes:**
- 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.
  - Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at [www.hkicpa.org.hk](http://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.
  - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event.
  - In normal circumstances, the seminar fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the seminar be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
  - All scheduled events will be cancelled 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.
  - Personal Data:** Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at [privacyofficer@hkicpa.org.hk](mailto:privacyofficer@hkicpa.org.hk) or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

Name:	Name:
Address:	Address: