

Updates on the Hong Kong M&A environment and related tax issues

Programme Code: SCPD19040401

About the topic

Hong Kong has continued to be an important market for investors to pursue mergers and acquisitions ("M&A") activities to fuel growth and expansion as evidenced by significant volume of inbound/ outbound deals and Initial public offerings ("IPOs") in Hong Kong in the recent years. Taxation is inevitably one critical consideration in formulating transaction strategy due to its impact on transaction costs and return on investment. Leveraging on its preferential tax regimes and extensive treaty network, Hong Kong has been a popular platform for both investments and asset management activities. Hong Kong's extensive treaty network (e.g., with Mainland China) has also provided for withholding tax reduction/ exemption on various streams of profit repatriation from investments. Different requirements under respective preferential tax treatments should be considered to enhance tax efficiency of M&A transactions.

Highlights of this seminar:

- Overview of Hong Kong M&A environment, and recent trends
- Hong Kong and Mainland China tax implications concerning share and asset acquisitions
- Hong Kong's role as a holding platform for outbound investments and the beneficial ownership requirements in Mainland China
- Overview of the recent unified fund tax exemption regime in Hong Kong

About the event

Date & Time	4 April 2019, Thursday 7:00 – 8:30 pm
Venue	HKICPA training centre, 27 th Floor, Wu Chung House 213 Queen's Road East, Wanchai
Fee	<ul style="list-style-type: none"> • Taxation Faculty member: HK\$120 • HKICPA member or student; and IA/ HKIAAT's member for student: HK\$150 • Non-member: HK\$330 <p><i>Not a faculty member? Click here to join.</i></p>
Language	English
HKICPA CPD credit	1.5 hour (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Participant	Tax practitioners and those who wish to know the Hong Kong M&A environment and related tax issues
Objective	Provide updates on the Hong Kong M&A environment and related tax issues
Application deadline	1 April 2019

Speaker

Eric Lam

Transaction Tax Partner –
Hong Kong, Ernst & Young

Tami Tsang

Transaction Tax Partner –
China, Ernst & Young

Chair

Jo-An Yee

Member of Taxation Faculty
Executive Committee, and
Technology, Media &
Telecommunications Tax
Leader - HK & Macau, EY

* Please refer [here](#) for descriptions of the various ratings.



About the speaker

Eric YH Lam

Transaction Tax Partner – Hong Kong, Ernst & Young

Eric is a Partner in our specialised Transaction Tax practice and has over 15 years of transaction experience and knowledge. Eric has substantial experience in handling tax due diligence and structuring engagements for both private equity (PE) and corporate clients in inbound and outbound transactions. He also advises PE clients on the set up of fund and management structures.

Eric has led various tax due diligence and tax structuring on both domestic and cross-border transactions with targets engaged in a wide range of industries, including real estate, hospitality and construction (RHC), asset and wealth management (AWM), consumer market, industrial manufacturing, healthcare, transportation and logistics and the technology, media and telecom (TMT) sectors.

He is a regular speaker at tax conferences and is a committee member of the Young Professional Committee of the Hong Kong Venture Capital and Private Equity Association ("HKVCA"). Eric holds an MEng (Hons) degree from Imperial College London and an LLB (Hons) degree from the University of London.

Tami Tsang

Transaction Tax Partner – China, Ernst & Young

Tami is a Partner within our specialist Transaction Tax practice and began her career in Ernst & Young Hong Kong office in 1997 specializing in PRC tax. Tami was seconded to our Shanghai office for two year starting in 2002, where she obtained extensive consultancy and compliance (and practical) experience in relation to PRC tax matters.

Tami led tax diligence and structuring engagements on both domestic and cross-border transactions, including the proposed acquisition of multiple real estate investments, a cosmetics company, a motor components manufacturer and a baby goods manufacturer. Tami also led the tax diligence in relation to the proposed acquisition of a mobile phone retailing group and a chain of pharmaceutical retailers.

Tami is a Fellow Member of the Association of Chartered Certified Accountants and an Associate member of Hong Kong Institute of Certified Public Accountants. Tami holds a Bachelor of Business Administration (Financial Accounting) from the Hong Kong University of Science and Technology.

Registration

- Complete online registration [by 1 April 2019](#).

Contact Sharon Ngai at 2287 7067 for enquiry.



TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD19040401

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

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Event Information Enquiry:
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Deadline: 1 April 2019

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	No.	Status (1)				Taxation Faculty Member HK\$120	HKICPA member, student /IA/HKIAAT member, student HK\$150	Non- member HK\$330
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2								
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* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

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 - Successful applicants will receive confirmation of registration by email. Unsuccessful applicants will also be notified. If you have not heard from the Institute regarding your registration by **1 April 2019** and if you have other enquiries related to the programme, please make enquiry at 2287 7067.
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 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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