

Transfer pricing DIPN series – DIPN 58: TP documentation and CbCRs

Programme Code: SCPD19103102

About the topic

Proper transfer pricing (TP) documentation to effectively demonstrate the arm's length nature of a Hong Kong entity's TP arrangement is an important message in Departmental Interpretation and Practice Note (DIPN) 58. And of course DIPN 58 provides clarities on the three tier documentation requirements in Hong Kong. As a matter of fact, a senior officer of the Inland Revenue Department also mentioned in our recent annual tax conference that proper TP documentation will help mitigate penalty exposure.

In this seminar, the speakers will cover the following topics in DIPN 58:

- Master file and local file requirements including exemptions; grandfather transactions, offshore income; covering period; and TP documentation and audit
- Country-by-Country report (CbCR) requirements including exemption thresholds and dual residence of constituent entity

About the event

Date & Time	31 October 2019, Thursday 7:00 – 8:30 pm
Venue	The Hong Kong General Chamber of Commerce 22/F., United Centre, 95 Queensway, Hong Kong
Fee	<ul style="list-style-type: none"> • Taxation Faculty member: HK\$120 • HKICPA member or student; and IA/ HKIAAT's member or 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, CEO, CFO, COO, financial controllers
Application deadline	28 October 2019

Speaker

Petrina Chang
Transfer Pricing Partner, Deloitte

Victor Zhang
Transfer Pricing Director, Deloitte

Chair

Eric Chiang
Deputy Director, Advocacy & Practice Development, HKICPA

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



About the speakers

Petrina Chang **Transfer Pricing Partner, Deloitte**

Petrina Chang is a Tax Partner with the Transfer Pricing team at Deloitte Hong Kong. She has over 15 years of professional experience in Hong Kong, China and regional transfer pricing planning advisory and documentation projects, as well as consulting experience in Hong Kong and China taxation. Her work also covers cross-border transactions between Hong Kong and China, as well as inbound and outbound investment strategies into Hong Kong / China.

Her major clients cover a wide range of industries, including manufacturing, trading, telecommunications and financial services. Petrina's unique professional experience equips her with comprehensive skills and knowledge in advising MNCs and Hong Kong clients on transfer pricing planning, business model optimization and supply chain planning projects, R&D/ headquarter/ regional cost sharing arrangements, formulation of global transfer pricing policy as well as applications for Bilateral Advance Pricing Arrangements and Mutual Agreement Procedures.

Victor Zhang **Transfer Pricing Director, Deloitte**

Victor Zhang is a Director in Deloitte Hong Kong's transfer pricing team, with over 12 years of experience. He was with Deloitte Shanghai Transfer Pricing Group and Deloitte Chicago Global Strategy Group, and is now based in Deloitte Hong Kong office.

Victor is a core member of Deloitte China business model optimization team as well as BEPS technical study center. He has assisted in the business model planning and implementation for MNCs/Chinese companies in multiple industries, with effective tax rate management. In addition, he also has extensive experience in audit defense, APA, international strategic tax review, operational TP, and thin-capitalization study, etc.

He is a regular speaker and article contributor to seminars and tax authority trainings; and tax journals respectively.

Registration

- Complete online registration [by 31 October 2019](#).

Contact Ms. Betsy Liang at 2287 7009 for enquiry.



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Deadline: 28 October 2019

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