

E-seminar

# E-seminar:

Programme Code: ESEMTF202025

# Revised DIPN 47 – Exchange of Information on Request

# About the topic

Hong Kong has made use of double taxation agreement (DTA), tax information exchange agreement (TIEA) and the Convention on Mutual Administrative Assistance in Tax Matters (the Convention) as instruments for exchange of information (EOI) with other jurisdictions. These instruments not only allow the Inland Revenue Department (IRD) to obtain tax information from overseas tax authorities, but also allow overseas tax authorities to obtain tax information from taxpayers in Hong Kong through the IRD. Tax authorities all over the world have been relying on EOI to obtain important information for cracking down tax avoidance and tax evasion cases. The EOI scope and its impact on taxpayers are far reaching. The IRD issued revised DIPN 47 in July 2020 in which the IRD summarized the authorities of EOI on request and their procedures for handling EOI requests.

In this seminar, the speakers will share with you:

- mechanisms for EOI in Hong Kong •
- key updates in the revised DIPN 47 and;
- case sharing

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### About the event

Available period	30 Oct 2020 – 29 Oct 2021
Format	E-seminar
Fee	• Taxation Faculty member: HK\$120
	HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150
	Non-member: HK\$330
	Not a faculty member? Click <u>here</u> to join.
Language	Cantonese
HKICPA CPD credit	1.5 hours (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Application deadline	Online registration by 29 Oct 2021 (offline registration by 26 Oct 2021)

#### **Speakers**

**Anita Tsang** Director, Tax Services, PwC

Susan Kwong Associate Director, Tax Services, PwC

#### **Moderator**

Eric Chiang **Deputy Director, Advocacy &** Practice Development, HKICPA

\* Please refer here for descriptions of the various ratings.



# About the speakers

## Anita Tsang

## Director, National Tax Policy Services, PwC

Anita has over 15 years of experience in Hong Kong and international taxation. She provided corporate tax and business consulting services to a broad range of local and multinational companies at another big four firm before joining the PwC National Tax Policy Services team. Currently, Anita focuses on providing in-house tax technical support and training at PwC Hong Kong as well as producing the firm's tax publications. Anita is a regular speaker of professional tax seminars.

Anita currently has the following professional affiliations:

- Council member of Taxation Institute of Hong Kong (TIHK);
- Vice-President of the International Tax Committee of TIHK;
- Member of the Tax Sub-committee of ACCA Hong Kong;
- Fellow member of the HKICPA; and
- Certified Tax Adviser (Hong Kong).

## Susan Kwong Associate Director, Tax Services, PwC

Susan has substantial experience in advising her clients in cross-border tax structuring, mergers and acquisitions, supply chain transformation, e-Commerce, etc. Susan serves a mixed portfolio of local clients and multinational corporations with headquarters in Hong Kong, the US and Europe; and her clients are mainly from the consumer markets. In addition, she has also been the regional coordinator for a number of regional projects in Asia and the leader of various dispute resolutions projects with the local tax authorities.

Susan obtained her Bachelor of Social Sciences degree (major in Business Management) from the University of Hong Kong and she is a member of the Hong Kong Institute of Certified Public Accounts and the Association of Women Accountants in Hong Kong.