

E-seminar:

Programme Code: ESEMTF202106

## Tax treatments of court-free amalgamation of Hong Kong companies

### About the topic

Since the introduction of simplified procedures for company amalgamations in the new Companies Ordinance in 2014, the tax treatment of court-free amalgamations has been an area of ongoing debate. In 2015, the Inland Revenue Department (IRD) published administrative guidance on its assessing practice on tax issues arising from corporate amalgamations. With the introduction into the Legislative Council of Inland Revenue (Amendment) (Miscellaneous Provisions) Bill 2021, the long-awaited legislation to codify the IRD's assessing practice into the Inland Revenue Ordinance is likely to be implemented soon. Among other things, new provisions on the transfer / succession of specified assets without sale are covered in the legislation.

In this seminar, two knowledgeable speakers discuss the following topics:

- Types of court-free amalgamation in Hong Kong
- Comparison of the existing and codified tax treatments of court-free amalgamation
- Tax treatments for transfer / succession of specified assets without sale
- Practical case sharing

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### About the event

**Available period** 20 May 2021 – 19 May 2022

**Format** E-seminar

**Fee**

- Taxation Faculty member: HK\$120
- HKICPA member or student; and IA: HK\$150
- Non-member: HK\$330

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**Language** Cantonese with English terminology

**HKICPA  
CPD credit** 1.5 hours (subject to actual attendance)

**Rating** Advanced level\*

**Competency** Taxation\*

**Application  
deadline** Online registration by 19 May 2022  
(offline registration by 16 May 2022)

#### Speakers

**Yan Yeung**

Partner, Tax Services, PwC

**Anita Tsang**

Director, Tax Services, PwC

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



## About the speakers

### **Yan Yeung**

#### **Partner, Tax Services, PwC**

Yan Yeung is a partner of PwC Hong Kong's corporate tax practice. Yan serves a large number of domestic and multinational clients involved in different industries including technology, media and telecommunications, consumer and industrial products, real estate, retailing and services.

Yan has extensive experience in providing Hong Kong corporate tax compliance and advisory services, including regional corporate structuring, merger and acquisition, tax due diligence, tax investigation and tax accounting and IPO projects. She has broad exposure in Asia Pacific and international taxation and frequently leads assignments involving regional and other overseas taxes.

Yan holds a Bachelor of Business Administration (Law) and a Bachelor of Laws from the University of Hong Kong. She is a member of HKICPA. She is also an associate member and certified tax advisor of the Taxation Institute of Hong Kong (TIHK).

### **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 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).