

E-learning webinar:

Event Code: EWEB21110401

Applying for Hong Kong Tax Resident Certificates: Requirements and practical case sharing

About the topic

A Hong Kong Tax Resident Certificate (HKTRC) is an important supporting document for making a tax treaty benefit claim as it serves as proof of the Hong Kong tax residence status of a taxpayer. However, applying for an HKTRC has now become more challenging than ever, particularly since the start of the Base Erosion and Profit Shifting initiative, as the Inland Revenue Department (IRD) has tightened its review of HKTRC applications and has been focusing not only on where businesses are incorporated or managed and controlled, but also on the applicants' business "substance" in Hong Kong.

In addition, in the light of the Public Notice 9 (2018), issued by the State Tax Administration (STA), which sets out the STA's approach in assessing beneficial ownership status for granting benefits under the Mainland's tax treaties, the IRD seems to be challenging HKTRC applications relating to PN9 cases more frequently.

In this seminar, the speakers will:

- discuss the general requirements and practices in respect of HKTRC applications
- share the practical challenges faced by taxpayers in making HKTRC applications relating to PN9
- share information on real examples of HKTRC applications

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About the event

Date & time	Thursday, 4 November 2021 6:30 p.m. – 8:00 p.m.
Format	Live webinar
Fee	<ul style="list-style-type: none"> • Taxation Faculty member: HK\$120 • HKICPA member or student; and IA: HK\$150 • Non-member: HK\$330 <p><i>Not a faculty member? Click here to join.</i></p>
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 1 November 2021 (offline registration by 28 October 2021)

Speakers

Ricky Chow

Partner, Tax Services,
PwC Hong Kong

Horace Wan

Senior Manager, Tax Controversy
Services, PwC Hong Kong

Chair

Gwenda Ho

Member, Taxation Faculty
Executive Committee, and
Partner, Tax Services,
PwC Hong Kong

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



About the speaker

Ricky Chow

Partner, Tax Services, PwC Hong Kong

Ricky Chow is a tax partner of PwC Hong Kong. Over the last 15 years, Ricky has been focusing on providing various kinds of Hong Kong and international tax consultation advice as well as being involved in tax planning and tax structuring work for companies with cross-border transactions. He serves a wide range of clients including multi-national corporations and PRC enterprises, and possesses extensive experience in resolving tax disputes with the Hong Kong Inland Revenue Department. He is also a frequent tax seminar speaker and contributor of articles in tax journals.

Horace Wan

Senior Manager, Tax Controversy Services, PwC Hong Kong

Horace Wan is experienced in assisting clients with commercial substance build-up and tax treaty benefit applications. He also provides tax consulting services on corporate structuring, mergers and acquisitions, and assists clients in handling tax audit and investigation cases. His client portfolio includes multinational groups as well as different types of businesses (e.g. trade associations and educational institutions).

Registration

- **Online enrolment by 1 November; offline enrolment by post or fax also by 28 October:**

Complete the enrolment form and return it to the Institute by 28 October, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Fax registration will be accepted for payment by any VISA/ Master card or the BOC HKICPA UnionPay card.

You may consider your registration to be successful unless you receive notification from us to the contrary.

- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **Contact Mr. Marco Yip at 2287-7009 or Mr. Bryan Kwok at 2287-7057 for enquiry.**