



E-learning webinar:

Event Code: EWEB22102501

## Case study workshop - 2022 hot topics on China and Hong Kong cross-border personal tax

### About the topic

The pandemic has changed how we work and travel. More and more frequent travellers have become stationed in mainland China for business needs, which necessitates proper tax planning to utilise preferential policies on remuneration packages, tax rebates, and structuring of travel to ensure the degree of potential double taxation is minimized. In the minutes of 2021 annual meeting between the Inland Revenue Department (IRD) and Hong Kong Institute of Certified Public Accountants (HKICPA), IRD also expressed its view on various issues affecting cross-border taxpayers. In addition, various Hong Kong court cases have handed down judgments on double tax relief, termination payments and share awards. Domestically, China State Taxation Administration (STA) has also tightened tax administration on equity plans.

In this live webinar, the speakers will refer to case studies to share their experience on:

- The adoption of OECD guidelines on the pandemic by the STA and IRD, and the related impact on cross-border talent deployment issues.
- Planning on travel, remuneration structures and tax rebates to minimize double taxation.
- Implications of Hong Kong court decisions on double tax relief, termination payments and share awards, etc.
- Expansion of China tax registration requirements on equity plans and tightening of tax registration requirements for preferential tax treatment on equity plans.

Click [here](#) for more events by Taxation Faculty

### About the event

<b>Date &amp; time</b>	<b>Tuesday, 25 October 2022</b> <b>6:00 p.m. – 7:30 p.m.</b>
<b>Format</b>	<b>Live webinar</b>
<b>Fee</b>	<ul style="list-style-type: none"><li>• Taxation Faculty member: HK\$120</li><li>• HKICPA member or student; and IA: HK\$150</li><li>• Non-member: HK\$330</li></ul> <p><i>Not a faculty member? Click <a href="#">here</a> to join.</i></p>
<b>Language</b>	Cantonese with English terminology
<b>HKICPA CPD credit</b>	1.5 hours (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Application deadline</b>	<b>Online registration by 20 October 2022</b> (offline registration by 18 October 2022)

### Speakers

**Louis Lam**  
Partner, Vialto Partners

**Iris Lai**  
Associate Director, Vialto Partners

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



## About the speakers

### Louis Lam

#### Partner, Vialto Partners

Louis is the China South leader at Vialto Partners (formerly PwC Global Mobility Tax and Immigration practice) with over 25 years of experience specialising in Hong Kong / China cross border individual tax consulting and compliance. He advises clients in drafting company policies and employment terms covering housing benefits, remuneration package structuring, tax equalization, termination packages and talent mobility policies; negotiating and managing tax audits and penalties; cross border social security planning, etc.

He has extensive experience advising overseas, China and Hong Kong clients in the private equity and asset management industries, and leading global financial institutions, to design and enhance pre-/post-IPO employee share based compensation schemes, carried interest plans and co-investment plans, with a holistic approach to cover talent mobility and retention, market trends, tax, foreign exchange, finance, legal, etc. perspectives; and to assist in performing applicable tax and foreign exchange registration and compliance reporting. He also advises multinational companies on deployment structures and models for talent mobility in China, Hong Kong and overseas for inbound and outbound travellers and assignees, taking into account the local tax incentives, tax and social security treaties protection, mitigation of permanent establishment exposures for employers, and non-tax commercial considerations. He is a Chartered Tax Adviser, and member of Taxation Institute of Hong Kong (TIHK), Association of Chartered Certified Accountants (ACCA) and HKICPA.

### Iris Lam

#### Associate Director, Vialto Partners

Iris is an associate director at Vialto Partners (formerly PwC Global Mobility Tax and Immigration practice) with over 12 years of experience in providing professional services to both employers and employees, focusing on Hong Kong / China cross border assignments. She has experience on various types of expatriates' tax compliance and consulting projects, and other mobility related issues. She also advises and develops practical solutions for clients relating to employment and remuneration structures (e.g. equity-based incentive plans, tax equalization policies, housing schemes, employees' compensation and benefits issues, etc). She is a member of HKICPA.

## Registration

- **Online enrolment by 20 October; offline enrolment by post or e-mail also by 18 October:**

Complete the enrolment form and return it to the Institute by 18 October, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". E-mail 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. Anthony Lee at 2287-7386 or Ms. Denise Kwok at 2287-7253 for enquiry.**