



E-learning webinar:

Event Code: EWEB25041101

## Latest trends in tax controversy and the myth of offshore structures – could localization/ re-domiciliation help?

### About the topic

With the evolving developments in local tax legislation, as well as changes in the global tax environment, the Inland Revenue Department (IRD)'s approach on tax audits is expected to be tightened. Since taxpayers may face more stringent measures, particularly in relation to offshore claims, understanding how to effectively mitigate potential tax exposure has become crucial for corporations running businesses in Hong Kong.

Of particular concern are offshore structures, which are frequently targeted by tax authorities. The introduction of new legislative proposals, such as the company re-domiciliation regime in Hong Kong, prompts an important question: Should companies consider localizing their offshore structures to avoid potential challenges from the tax authorities?

In this webinar, the speakers will discuss:

- The latest development on tax controversy, including offshore claims and deduction of expenses in relation to offshore entities
- The legal framework, eligibility criteria, and application process for re-domiciliation
- The expected use case of the proposed re-domiciliation regime in Hong Kong, and the benefits of localization
- Potential tax implications and other uncertainties

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### About the event

<b>Date &amp; time</b>	<b>Friday, 11 April 2025</b> <b>1:00 p.m. – 2:00 p.m.</b>
<b>Format</b>	<b>Live webinar</b>
<b>Fee</b>	<ul style="list-style-type: none"><li>• Taxation Faculty member: HK\$230</li><li>• HKICPA member or student; and IA: HK\$270</li><li>• Non-member: HK\$400</li></ul> <p><i>Not a faculty member? <a href="#">Click here</a> to join.</i></p>
<b>Language</b>	English
<b>HKICPA CPD credit</b>	1 hour (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Application deadline</b>	<b>Online registration by 9 April 2025</b> (offline registration by 8 April 2025)

### Speakers

#### Polly Wan

Tax Partner, Global Business Tax Services, Deloitte China

#### Pau Ka Yan

Tax Partner, Global Business Tax Services, Deloitte China

#### Kenneth Lee

Counsel, Chan & Jamison LLP\*

*\*An independent Hong Kong law firm associated with Deloitte Legal*

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



## About the speakers

### **Polly Wan**

**Tax Partner, Global Business Tax Services, Deloitte China**

Polly Wan is a tax partner of Deloitte, focusing on China, Hong Kong and cross-border tax and business advisory services. She is leading the Tax Controversy team of Deloitte Hong Kong

Polly is experienced in advising corporations on entrance strategies, cross-border investment structures and local compliance. In particular, she has assisted clients in the planning and application of treaty benefits. She is also experienced in handling controversial tax matters in HK, including field audit and investigation and IRD enquiries. Polly has many successful cases, helping clients in defending their tax positions and reaching compromise settlements with the IRD with substantial savings on tax and penalties, e.g. capital vs revenue gain, onshore/ offshore claim and deductions.

Polly has provided China and HK tax advisory services to many multinational enterprises and private-owned enterprise in relation to tax due diligence, IPO, including pre-IPO health checks, rectification of prior year tax positions, compliance review, structure planning, etc.

She is the co-chairman of the Tax Sub-committee and a committee member of ACCA.

### **Pau Ka Yan**

**Tax Partner, Global Business Tax Services, Deloitte China**

Ka Yan is a tax partner of Deloitte China based in Hong Kong. She has over 15 years of professional experience in Hong Kong and overseas providing tax compliance and advisory services for her clients with a primary focus on corporate tax compliance, inbound and outbound tax planning, cross-border restructuring planning, tax due diligence work on transactions, and well-rounded tax advisory services.

Ka Yan's diverse clientele spans over multinational corporations, Chinese state-owned enterprises, Chinese private-owned enterprises, Hong Kong listed groups as well as private clients. She has proven credentials in assisting a number of her clients in planning and implementing tax efficient operational models for the Asia Pacific region and resolving sophisticated tax controversies with the IRD for her clients.

Ka Yan is also a frequent speaker on Hong Kong tax topics with various institutions and business chambers. Ka Yan holds a bachelor degree in economics and finance from the University of Hong Kong. She is member of HKICPA and CPA Australia. She is also a member of the Tax Committee of CPA Australia's Greater China Divisional Council.

### **Kenneth Lee**

**Counsel, Chan & Jamison LLP**

Kenneth is Counsel at Chan & Jamison LLP (C&J LLP). His practice covers the span of core Deloitte Legal global service offerings, including corporate/ M&A, contracting, people/ employment law and data protection matters. Based in Hong Kong, he works on the legal aspects of financial, accounting and tax-driven corporate projects, including group re-organizations, integrations and merger projects, as well as various regulatory applications and submissions.

Prior to joining C&J LLP, Kenneth spent over a decade at the corporate and M&A practices of several U.S. and U.K. international law firms. He has extensive experience in handling and advising on commercial and corporate finance transactions, including public and private mergers and acquisitions, and fund raising, as well as compliance matters. He has also worked at the Listing Division of the Hong Kong Stock Exchange and at a U.S. private equity fund.

Kenneth is admitted to practice in New York, USA (2011) and Hong Kong (2017).



## Registration

- **Online enrolment by 9 April; offline enrolment by post or email also by 8 April:**

Complete the enrolment form and return it to the Institute by 8 April, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Email 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 for enquiry.**

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- The Institute takes no responsibility for any loss incurred by any person acting or refraining from acting as a result of participation in the event.