Hong Kong Institute of Certified Public Accountants
香港會計師公會

# Taxation Faculty (TF)

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E-learning webinar

E-learning webinar: Event Code: EWEB26110901

# Intercompany financing under the spotlight: Loans, corporate treasury centres and transfer pricing

## About the topic

Hong Kong's corporate treasury centre (CTC) regime offers a concessionary profits tax rate of 8.25% (half the standard rate) and relaxed interest deductions to centralize multinational liquidity and risk management. In June 2026, the government unveiled an upgraded Action Plan proposing a new pre-approval mechanism and expanded tax benefits and, in July, the government launched a public consultation on proposed enhancements to the tax concession regime for CTCs in Hong Kong. Against this backdrop, intercompany financing has become an increasingly important focus area for tax practitioners. As multinational groups increasingly rely on loans, treasury centres and other in-house financing arrangements to support liquidity and business growth, greater attention is being paid to the associated transfer pricing issues. This session will explore practical transfer pricing considerations, common tax authority challenges, and emerging issues relevant to tax and finance professionals.

In this webinar, the speakers will cover the following topics:

- Current CTC tax incentives and potential refinements under consultation
- Why related party financial transactions are under increasing scrutiny?
- Treasury centres and in-house financing – TP considerations
- Loan, trade receivable or equity? Why does the classification matter?
- Pricing intercompany loans
- Key takeaways

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## About the event

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| **Date & time** | **Monday, 9 November 2026**<br>**1:00 p.m. – 2:00 p.m.** |
| **Format** | **Live webinar** |
| **Fee** | • Taxation Faculty member: HK$230<br>• HKICPA member or student; and IA: HK$280<br>• Non-member: HK$410<br>*Not a faculty member? Click here to join.* |
| **Language** | English |
| **HKICPA CPD credit** | 1 hour (subject to actual attendance) |
| **Rating** | Intermediate level* |
| **Competency** | Taxation* |
| **Application deadline** | **Online registration by 5 November 2026**<br>(offline registration by 4 November 2026) |

### Speakers

**Anthony Fung**
Director, Corporate Tax,
RSM HK Tax Limited

**Vivian Chan**
Director, Transfer Pricing,
RSM HK Tax Limited

* Please refer here for descriptions of the various ratings.

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## About the speakers

### Anthony Fung
**Director, Corporate Tax, RSM HK Tax Limited**

Anthony has over a decade of experience in Hong Kong and cross-border tax advisory and compliance, serving multinational enterprises, state-owned entities and listed companies across a wide range of industries. He began his career with a Big Four accounting firm, where he rose to Senior Manager and completed secondments in Chongqing and Macao. His practice covers corporate treasury centre tax incentive advisory, intercompany financing and related Hong Kong tax matters, including handling relevant enquiry letters with the Inland Revenue Department, as well as offshore structuring, treaty-based tax planning and tax dispute resolution.

### Vivian Chan
**Director, Transfer Pricing, RSM HK Tax Limited**

Vivian has over 15 years of professional experience, and worked at Big Four accounting firms in Singapore, Germany and Hong Kong before joining RSM. She has experience in transfer pricing advisory matters over business restructuring, tax enquiries and audit cases in Hong Kong and China, Mutual Agreement Procedures (MAPs) and Advance Pricing Arrangements (APAs). She also handles global transfer pricing documentation for various multinational enterprises.



## Registration

- **Online enrolment by 5 November; offline enrolment by post or email also by 4 November:**
  Complete the enrolment form and return it to the Institute by 4 November, 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 Ms. Katelyn Chan at 2287-7057 for enquiry.**