



Implementation of Common Reporting Standard on Automatic Exchange of Information in Hong Kong – The implications for individuals and entities

Programme Code: SCPD16111702

If individuals have assets or income outside of the jurisdictions where they are tax residents, a range of financial information held by banks and other financial service providers may be shared with their countries of tax residence going forward. Over 100 tax authorities across the world have agreed to share this financial information beginning 2017 or 2018, under the OECD's Common Reporting Standard (CRS) framework.

The Inland Revenue (Amendment) (No.3) Ordinance 2016 gazetted on 30 June 2016 provides a legal framework for Hong Kong to implement automatic exchange of information (AEOI)/CRS from 1 January 2017. The implications of implementing AEOI/CRS in Hong Kong are far reaching. In this seminar, the speakers will share their experience and views on this subject.

Highlights:

- Recent AEOI/CRS developments in Hong Kong and the corresponding implications for the non-financial sectors
- Look-through to controlling persons for certain entity accounts
- Self-certification requirement for financial account holders
- Reasonableness test of the tax residency claimed by account holders
- Arrangements for reporting and exchange of information collected by financial institutions
- Recent guidance issued by the Hong Kong Inland Revenue Department

Date Thursday, 17 November 2016

Time 7:00 p.m. – 8:30 p.m.

Venue Theatre of the Joint Professional Centre
Unit 1, G/F, the Center, 99 Queen's Road Central, Hong Kong
(Please click [here](#) for the location map)

Language English

Fee

- Taxation Faculty member: HK\$150
- HKICPA member or student; and IA/ HKIAAT's member or student: HK\$190 or HK\$180 (online enrolment)
- Non-member: HK\$330

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Objectives To provide an update on CRS regime in Hong Kong

Chair **Mr Percy Wong**, Member of HKICPA Taxation Faculty Executive Committee, and Teaching Fellow and Work-Integrated Education Coordinator, School of Accounting and Finance, The Hong Kong Polytechnic University

Speakers **Mr Charles Kinsley**, Financial Services Tax Partner, KPMG Hong Kong, Member of KPMG AEOI steering group in Hong Kong and China
Mr Jeffrey Hau, Director of Risk Consulting, KPMG Hong Kong
Ms Eva Chow, Senior Tax Manager, KPMG Hong Kong

Participants Tax practitioners and those who wish to understand CRS regime in Hong Kong

Competency Taxation

Rating Advanced Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

CPD hours 1.5



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Deadline: 14 November 2016

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