



**New transfer pricing rules under the Hong Kong Inland Revenue Ordinance**  
Programme Code: SCPD17090402

The OECD base erosion and profit shifting (BEPS) Action Plan is finally implemented in Hong Kong. Are you ready?

On 31 July 2017, the Hong Kong government confirmed via its BEPS Consultation Report that various BEPS measures, including new transfer pricing rules, would be incorporated into the domestic tax laws of Hong Kong by the end of this year. Hong Kong taxpayers would need to prepare for this impending change by ensuring that both their domestic and cross-border related party transactions are at arm's length, and may also need to prepare formal transfer pricing documentation.

In this seminar, our speakers will cover:

- Transfer Pricing Regime including codifying the arm's length principle into domestic tax law, and the corresponding penalty if failing to comply with the transfer pricing rules.
- Transfer pricing documentation comprising Country by Country ("CbC") reporting, Master File and Local File. What are the underlying exemptions? How would CbC reports be shared with other countries?
- Advance Pricing Arrangements: would it improve the certainty of taxpayers' positions?
- Experience sharing.

**Date** Monday, 4 September 2017

**Time** 7:00 p.m. – 8:30 p.m.

**Venue** Hong Kong Institute of CPAs,  
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

**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 update on transfer pricing in Hong Kong

**Speakers** **Cecilia Lee**, Partner, transfer pricing, PricewaterhouseCoopers

Cecilia has over 20 years of experience in transfer pricing gained from time spent in United States, China and Hong Kong, on a variety of industries ranging from retail and consumer, technology, property, engineering, etc. In addition to transfer pricing planning and structuring work, Cecilia also regularly advises clients on their transfer pricing cases with the China tax authorities and the Hong Kong Inland Revenue Department. Cecilia is the Asia Pacific Champion of PwC's Globally Coordinated Documentation service line.

**Deborah Li**, Senior Manager, transfer pricing, PricewaterhouseCoopers

Deborah is a senior manager specialising in China and Hong Kong transfer pricing matters, with clients operating in a number of industries including retail and consumer, healthcare and pharmaceuticals, engineering and construction, logistics and technology, etc. Her project experience covers the life cycle from feasibility and development of strategy, implementation of structures, management and monitoring of policies, and resolving tax disputes with the tax authorities. She is now based in Hong Kong after working in New Zealand and United States.

**Chair** **Anthony Tam**, Chair, HKICPA Taxation Faculty Executive Committee and executive director, Mazars Tax Services Limited

**Participants** Tax practitioners and those who wish to know transfer pricing 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: 31 August 2017**

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