



Impact of new transfer pricing rules on the "source" rule and offshore claims

Programme Code: SCPD18032901

With the introduction into the Legislative Council of the Inland Revenue (Amendment) (No. 6) Bill 2017, new legal provisions will be put in place to fulfil Hong Kong's commitment to implement the minimum standards under the OECD's Base Erosion and Profit Shifting (BEPS) initiative. In particular, for the first time, transfer pricing principles will be codified in the Inland Revenue Ordinance (Cap. 112).

The bill will, in principle, increase tax transparency between associated companies and will authorise the Inland Revenue Department to make tax adjustments on taxpayers who do not adopt the arm's length principle in their intra-group pricing arrangements.

Meanwhile, taxation based on the source of profits will remain a fundamental feature of Hong Kong's tax regime. This raises questions about how the "source" rule and the new transfer pricing rules will interact with each other and this could create both opportunities and challenges for businesses. In this seminar, the speakers will explore how the new transfer pricing rules could potentially affect, contradict, or supplement the Hong Kong source rule.

Date Thursday, 29 March 2018

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 the updates on Hong Kong tax

Chair **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 **Wilson Cheng**, Partner, Hong Kong Business Tax Services / Tax Controversy Services, EY
Sangeeth Aiyappa, Senior Manager, Transfer Pricing, Greater China, EY

Participants Tax practitioners and those who wish to know more about the new tax rules

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: 26 March 2018

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