

# Cross-border personal tax issues on China assignments

Programme Code: SCPD18102501

## About the topic

With the increasing connectivity between Hong Kong and Mainland China, business is seldom conducted without crossing the border. While the flow of talent will support the continued development of Hong Kong and the Mainland into a more integrated economic and business hub, the tax issues associated with individuals travelling to or based out of mainland China cannot be overlooked. At this seminar, the speakers will cover:

- How to structure employment/secondment and remuneration packages with the passing of the proposed amendments to the Individual Income Tax law in China
- How to mitigate double taxation and the application of tax treaties
- Pitfalls of deploying aggressive personal tax planning strategies
- Sharing of recent cases where penalties have been imposed on overly aggressive tax planning schemes, non-disclosure of income and transactions involving tax evasion
- Update of recent developments on the Common Reporting Standard

## About the event

|                             |  |
|-----------------------------|--|
| <b>Date &amp; Time</b>      | 25 October 2018, Thursday<br>7:00 – 8:30 pm  |
| <b>Venue</b>                | The Hong Kong General Chamber of Commerce,<br>22/F United Centre, 95 Queensway,<br>Admiralty, Hong Kong.   |
| <b>Fee</b>                  | <ul style="list-style-type: none"> <li>• Taxation Faculty member: HK\$120</li> <li>• HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150</li> <li>• Non-member: HK\$330</li> </ul> <p><i>Not a faculty member? Click <a href="#">here</a> to join.</i></p> |
| <b>Language</b>             | English  |
| <b>HKICPA CPD credit</b>    | 1.5 hour (subject to actual attendance)  |
| <b>Rating</b>               | Advanced level*  |
| <b>Competency</b>           | Taxation*  |
| <b>Participant</b>          | HR specialists, Financial Controllers, CFO, COO, tax practitioners and those who wish to know more about the cross border personal tax issues on China assignments   |
| <b>Objective</b>            | To provide updates on individual income tax  |
| <b>Application deadline</b> | <b>22 October 2018</b>   |

### Speaker

#### **Daniel Hui**

Member of China Tax Sub-committee and China Tax, Partner, KPMG China

#### **Kate Lai**

Global Mobility Services, Director, KPMG China

### Chair

#### **Daniel Hui**

Member of China Tax Sub-committee and China Tax, Partner, KPMG China

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



## About the speaker

### **Daniel Hui**

#### **Member of China Tax Sub-committee and China Tax, Partner, KPMG China**

Daniel Hui has over 13 years of professional tax experience with KPMG. He has worked in Canada and China before and now he is based in Hong Kong. Daniel has advised multinational clients on various taxation, customs duty and business regulations in respect of their investments and business activities in China as well as cross-border transactions. Daniel has assisted a number of trading and retail companies in corporate tax planning and company set up matters. He also has experience in assisting clients to resolve foreign exchange issues and advising clients on the repatriation of funds from China in a tax efficient manner.

### **Kate Lai**

#### **Global Mobility Services, Director, KPMG China**

Kate started her career in corporate taxation and has worked with clients across different industries including banking and finance, entertainment, pharmaceutical, retail, real estate, technology and telecommunications. During the course of her work, she works closely with senior executives of corporations and business owners. She is now a Director of KPMG's Global Mobility Services team and focuses on employment and individual tax advisory services. She advises clients on a full range of personal tax and visa issues. Her clients include multi-national corporations with globally mobile employees, senior executives and high net worth individuals. She is experienced in individual tax planning, tax efficient employment structures, equity compensation and cross-border tax issues. She has successfully led projects in income tax planning and dispute resolution with tax authorities.

## Registration

- Complete online registration [by 22 October 2018](#).

**Contact Natalie Cheung at 2287 7386 for enquiry.**



Hong Kong Institute of  
Certified Public Accountants  
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## TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD18102501

Finance & Operations Department,  
Hong Kong Institute of CPAs,  
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Please click here for online enrolment  
(for HKICPA members only)

Payment & Enrolment Status Enquiry: 2287 7381  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax: 2893 9853

Event Information Enquiry:  
2287 7386 / 2287 7089  
e-mail: [nataliecheung@hkicpa.org.hk](mailto:nataliecheung@hkicpa.org.hk)

FOR OFFICE USE

Seq. no.: \_\_\_\_\_

**Deadline: 22 October 2018**

| No. | Membership |               | Full Name of Participant(s)<br>(Block Letters) | Company | Email address <sup>*(2)</sup><br>(Block Letters) | Fee                                      |  |                           |
|-----|------------|---------------|--|---------|--|--|--|---------------------------|
|     | No.        | Status<br>(1) |  |         |  | Taxation<br>Faculty<br>Member<br>HK\$120 | HKICPA member,<br>student /IA/HKIAAT<br>member, student<br>HK\$150 | Non-<br>member<br>HK\$330 |
| 1   |            |               |  |         |  |  |  |                           |
| 2   |            |               |  |         |  |  |  |                           |
| 3   |            |               |  |         |  |  |  |                           |
| 4   |            |               |  |         |  |  |  |                           |
| 5   |            |               |  |         |  |  |  |                           |
|     |            |               |  |         |  | Total                                    | HK\$   |                           |

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

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- Notes:**
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  - Successful applicants will receive confirmation of registration by email. Unsuccessful applicants will also be notified. If you have not heard from the Institute regarding your registration by **22 October 2018** and if you have other enquiries related to the programme, please make enquiry at 2287 7386.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - All applications are on a first-come-first-served basis.
  - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
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  - NO REFUND/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled programme, you may nominate a substitute to take your place, provided that the Institute is notified in writing at least two working days prior to the event date.
  - All scheduled events will be cancelled in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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