

Transfer Pricing Series - Part 1: Arm's Length Principle, Trading Stock and Intra-group Services

Programme Code: SCPD18112101

About the topic

The past year has seen more changes to international taxation than have occurred in the past decade. In July 2018, the Inland Revenue (Amendment) (No. 6) Ordinance 2018 was enacted to codify the transfer pricing rules and implement various BEPS (base erosion and profit shifting) measures in Hong Kong.

In this seminar, the speakers will discuss the legislative amendments and some practical implementation issues. The discussion will focus on:

1. Arm's length principle for provisions between associated persons (Rule 1);
2. Rules governing changes in trading stock; and
3. Determination of arm's length price for intra-group services.

About the event

Date & Time	21 November 2018, Wednesday 7:00 – 8:30 pm
Venue	The Hong Kong General Chamber of Commerce, 22/F United Centre, 95 Queensway, Hong Kong
Fee	<ul style="list-style-type: none"> • Taxation Faculty member: HK\$120 • HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150 • Non-member: HK\$330 <p><i>Not a faculty member? Click here to join.</i></p>
Language	English
HKICPA CPD credit	1.5 hour (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Participant	Tax practitioners and those who wish to know transfer pricing in Hong Kong
Objective	To provide update on transfer pricing
Application deadline	18 November 2018

Speakers

Brian CHIU Kwok-kit, JP
Deputy Commissioner (Technical)
Inland Revenue Department

Benjamin CHAN Sze-wai
Acting Chief Assessor (Tax Treaty)
Inland Revenue Department

Chair

Cecilia Lee
Member, Institute's China Tax
Sub-committee, and Partner, Tax
Services, Transfer Pricing Services,
PwC

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



About the speakers

Brian CHIU Kwok-kit, JP **Deputy Commissioner (Technical), Inland Revenue Department**

Mr. Chiu is now the Deputy Commissioner (Technical) of the Hong Kong Inland Revenue Department. His present portfolio includes tax treaties, transfer pricing, tax appeals, technical research and advance ruling. He is the head of the Hong Kong delegation in a number of tax treaty negotiations, having overall responsibility of the work of the Tax Treaty Section.

He is currently engaged in the work relating to AEOI, BEPS and other technical legislative amendments (including the framework of enhanced tax deduction for qualifying R&D activities). He is a member of ACCA, HKICPA, ICAEW, CPA(Aust) and TIHK.

Benjamin CHAN Sze-wai **Acting Chief Assessor (Tax Treaty), Inland Revenue Department**

Mr. Chan is the Acting Chief Assessor (Tax Treaty) of the Hong Kong Inland Revenue Department. His present portfolio covers various matters concerning international taxation, including AEOI, BEPS, mutual agreement procedure and advance pricing arrangement. He has been engaged in formulating the implementation strategies for BEPS in Hong Kong, and taking forward the enactment of the Inland Revenue (Amendment) (No. 6) Ordinance 2018. He is a member of HKICPA.

Registration

- Complete online registration [by 18 November 2018](#).

Contact Betsy Liang at 2287 7009 for enquiry.



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

Please click here for online enrolment
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Payment & Enrolment Status Enquiry: 2287 7381
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Fax: 2893 9853

Event Information Enquiry:
2287 7009 / 2287 7089
e-mail: betsyliang@hkicpa.org.hk

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Deadline: 18 November 2018

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Fee		
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* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

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- Notes:**
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 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

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