



Transfer Pricing Series - Part 2: Separate Enterprise Principle, Intangibles and Financial Transactions

Programme Code: SCPD18120402

About the topic

This is the second seminar in the transfer pricing series. In this seminar, our speakers will continue to discuss the transfer pricing provisions under the Inland Revenue (Amendment) (No. 6) Ordinance 2018 and their application. The discussion will focus on:

1. Separate enterprise principle for attributing income or loss to permanent establishments of non-resident persons in Hong Kong (Rule 2);
2. Determination of arm's length price for transactions involving the use or transfer of intangibles; and
3. Transfer pricing issues relating to financial transactions.

About the event

Date & Time 4 December 2018, Tuesday
7:00 – 8:30 pm

Venue The Hong Kong General Chamber of Commerce,
22/F United Centre, 95 Queensway, Hong Kong

Fee

- Taxation Faculty member: HK\$120
- HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150
- Non-member: HK\$330

Not a faculty member? Click [here](#) to join.

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** 29 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

Martin Richter
Partner, International Tax, EY

* 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 29 November 2018](#).

Contact Ms. Canace Leung at 2287 7089 for enquiry.



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

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TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD18120402

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
Fax: 2893 9853

Event Information Enquiry:
2287 7089
e-mail: canace@hkicpa.org.hk

FOR OFFICE USE

Seq. no.: _____

Deadline: 29 November 2018

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$120	HKICPA member, student /IA/HKIAAT member, student HK\$150	Non- member 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:**
- Membership Status: **TF** = Taxation Faculty member, **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - 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 **29 November 2018** and if you have other enquiries related to the programme, please make enquiry at 2287 7089.
 - 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.
 - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Please issue SEPARATE CHEQUE for each event.
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 - 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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For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

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