

# How to structure your e-commerce business in the changing global tax landscape

Programme Code: SCPD19010301

## About the topic

Online sales concluded in the last Singles' Day and Black Friday broke the online sales records again in China and the US respectively. Flows of goods can be seamlessly transacted globally through electronic means nowadays. Competent tax authorities in many countries are taking actions to revisit the tax rules and address the new challenges. For instance, the recent US Court case *South Dakota v. Wayfair* held that instate physical presence is not a prerequisite for the states to impose sales tax on taxpayers. In the meantime, the Mainland Government has promulgated various policies to encourage and regulate both domestic and cross-border e-commerce trades. The EU, on the other hand, will simplify its VAT regime for e-commerce in two stages aiming at enhancing VAT compliance. Businesses should be aware of the latest business and tax policies so as to grasp the opportunities and manage their tax risks.

In this seminar, the speakers will focus on the tax issues surrounding electronic supply of goods and share with you:

- US - salient points brought from recent court decisions; latest sales tax and income tax considerations for e-commerce players
- China - implications of the E-Commerce Law (effective 1 January 2019), latest tax incentives and common tax disputes for domestic and cross-border e-commerce
- EU - key changes in VAT rules for electronic supply of goods into the EU market
- Devise appropriate strategies in the supply chain and tax risk management

## About the event

<b>Date &amp; Time</b>	3 January 2019, Thursday 7:00 – 8:30 pm
<b>Venue</b>	HKICPA training centre, 27 <sup>th</sup> Floor, Wu Chung House, 213 Queen's Road East, Wanchai
<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>	Cantonese
<b>HKICPA CPD credit</b>	1.5 hour (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Participant</b>	Tax practitioners, CEO, CFO, COO, financial controllers
<b>Objective</b>	To provide an update on e-commerce trade tax regime
<b>Application deadline</b>	<b>28 December 2018</b>

### Speakers

#### Rebecca Wong

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

#### Sophia Chan

Hongkong and International Tax Partner, PwC

#### Irene Hui

US Tax Consulting Director, PwC

### Chair

#### Rebecca Wong

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

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



## About the speakers

### **Rebecca Wong**

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

Rebecca has been practising China tax and business advisory for 19 years. Familiar with China tax, foreign exchange and business regulatory issues, Rebecca has extensive experiences in providing practical solutions to deal with dynamic business issues. Her expertise includes advice on tax effective structure for inbound and outbound investments; tax due diligence review; IPO and restructuring advices; tax incentives application; resolving tax disputes; repatriation of funds; dispute resolution; etc. Her clients include multinational corporations and domestic companies in TMT, pharmaceutical, manufacturing and retail, education industries. She is a frequent speaker in e-commerce related topics and serves a number of e-commerce clients.

### **Sophia Chan**

#### **Hong Kong and International Tax Partner, PwC**

Sophia Chan is a Tax Partner of PwC Hong Kong's corporate tax practice, specialising in both the Consumer Markets and Technology sectors. Sophia has extensive experience in providing Hong Kong and international tax consulting services to local, regional and multinational clients. She has been actively involved in a number of cross-border tax advisory, tax due diligence review and tax dispute resolution cases and IPO projects. As Sophia's major clients are multinationals with global business presences, she stays very close to the global and local development of Base Erosion and Profit Shifting (BEPS) action plan. She is also a frequent speaker in public seminars on tax-related topics including the roll out of BEPS legislation in Hong Kong.

### **Irene Hui**

#### **US Tax Consulting Director, PwC**

Irene Hui is a US Tax Director with PwC Hong Kong. Prior to joining PwC, Irene spent a number of years in the Silicon Valley serving high-tech and biotech companies as well as at the National Tax Office in Washington DC serving multinational companies in the entertainment, financial services, and consumer goods industries. Irene has over 10 years of U.S. and international tax experience in compliance and advisory services. She has been involved in cross-border restructuring, tax-efficient business modelling, debt financing, tax due diligence, and repatriation techniques. Her industry expertise includes financial services, media and telecommunications, real estate, high-tech, and healthcare.

## Registration

- Complete online registration [by 28 December 2018](#).

**Contact Canace Leung at 2287 7089 for enquiry.**



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37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

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**Deadline: 28 December 2018**

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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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