



## Beneficial Ownership and CoR Application

Programme Code: SCPD19013101

### About the topic

On 3 February 2018, the State Administration of Taxation ("SAT") released Public Notice [2018] No. 9 ("PN 9") regarding determination of beneficial owner ("BO"). PN 9 directly affects companies which attempt to apply for treaty benefits in receiving dividends, interest and royalties from Mainland China.

The speakers will walk you through the relevant provisions in PN 9 on BO determination, safe harbor and the "look-through" rule; and share with you practical cases on application of these provisions. How PN 9 would impact the Hong Kong Certificate of Residency status ("CoR") applications by Hong Kong companies with the Inland Revenue Department ("IRD"); and practical issues on CoR applications with the IRD will also be discussed in the seminar.

### About the event

<b>Date &amp; Time</b>	31 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> <i>Not a faculty member? <a href="#">Click here</a> to join.</i>
<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, finance managers, financial controllers, CFO, COO
<b>Objective</b>	To share practical experience on application of provisions in PN 9 and application of CoR with the IRD
<b>Application Deadline</b>	<b>28 January 2019</b>

#### Speaker

##### Sarah Chan

Member of Taxation Faculty Executive Committee and China Tax Subcommittee, and partner, Tax and Business Advisory Services, Deloitte China

##### Polly Wan

Partner, Tax and Business Advisory, Deloitte China

#### Chair

##### Sarah Chan

Member of Taxation Faculty Executive Committee and China Tax Subcommittee, and partner, Tax and Business Advisory Services, Deloitte China

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



## About the speaker

### **Sarah Chan**

#### **Partner, Tax and Business Advisory/ Business Process Solutions, Deloitte China**

Sarah is a Tax Partner of Deloitte China and has more than 25 years of tax and business advisory experience. She is also the Lead Partner of Business Process Solution team of Deloitte Hong Kong office.

Having previously worked in China and the USA, Sarah has extensive experience in advising multinational corporations on structuring transactions, business reorganization, operational re-modelling, cross-border financing and exploring investment options and exit plans. Her expertise also includes resolving contentious issues and disputes with local tax authorities and managing tax, financial and regulatory reporting of companies with multi-jurisdictions operations.

Sarah's main industry focuses are technology, consumer and industrial products, professional and financial services.

Sarah is a qualified accountant, and fellow member of the UK Chartered Association of Certified Accountants and Hong Kong Taxation Institute. She is also sitting in the Taxation Faculty Executive Committee of the Hong Kong Institute of Certified Public Accountants and a member of the Mainland Tax Sub-Committee of the Institute.

### **Polly Wan,**

#### **Partner, Tax and Business Advisory, Deloitte China**

Polly Wan is a Tax Partner of Deloitte Hong Kong. She has extensive experience in providing Hong Kong, China and cross-border tax and business advisory and compliance services. She has been living and working in Shanghai.

Polly's clients cover wide ranges of industries including real estate, TMT, pharmaceutical, retail, consumer business, e-commerce, energy & resources, etc. She is experienced in advising her clients on entrance strategies in China and Hong Kong, cross-border investment structures, application of treaty benefits, strategies in handling tax controversial cases such as offshore claim and tax investigations, local compliance, etc. In particular, she has extensive experience in handling initial public offering in Hong Kong and Singapore, mergers & acquisitions cases as well as tax controversy cases in Hong Kong and China.

Polly is a member of the Association of Chartered Certified Accountants ("ACCA"), an associate of the HKICPA and an associate of The Institute of Chartered Accountants in England and Wales ("ICAEW").

## Registration

- Complete online registration [by 28 January 2019](#).

**Contact Stone Tse at 2287 7065 for enquiry.**



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**Programme Code: SCPD19013101**

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Hong Kong Institute of CPAs,  
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Seq. no.: \_\_\_\_\_

**Deadline: 28 January 2019**

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	No.	Status (1)				Taxation Faculty Member HK\$120	HKICPA member, student /IA/HKIAAT member, student HK\$150	Non- member HK\$330
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2								
3								
4								
5								
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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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  - 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 **28 January 2019** and if you have other enquiries related to the programme, please make enquiry at 2287 7065.
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  - 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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  - 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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