



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

Date & Time	31 January 2019, Thursday 7:00 – 8:30 pm
Venue	HKICPA training centre, 27 th Floor, Wu Chung House 213 Queen's Road East, Wanchai
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 <i>Not a faculty member? Click here to join.</i>
Language	Cantonese
HKICPA CPD credit	1.5 hour (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Participant	Tax practitioners, finance managers, financial controllers, CFO, COO
Objective	To share practical experience on application of provisions in PN 9 and application of CoR with the IRD
Application Deadline	28 January 2019

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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Deadline: 28 January 2019

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Fee		
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- Notes:**
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