

# Aligning the R&D and transfer pricing arrangements in Mainland China in the post BEPS era

Programme Code: SCPD19021501

## About the topic

Multinational entities ("MNE") are having growing concerns on how to structure their research and development ("R&D") activities, intellectual property ("IP") ownership in Mainland China such that they get the tax incentives and achieve their business objectives; and fit into the groups' global transfer pricing ("TP") arrangements in the post BEPS era.

In this seminar, the speakers will share with you:

- The latest R&D trends in Mainland China and the dilemmas that MNE are facing in their R&D structures in Mainland China with particular reference to the IP ownership and contribution of development, enhancement, maintenance, protection, and exploitation, i.e. DEMPE in short, functions of the jurisdictions in the value chain; and location specific advantage
- R&D tax incentives currently available in Mainland China
- MNE's common concerns in relation to the R&D activities in Mainland China TP practice
- Perceived sustainable IP ownership structure under different R&D models in the post BEPS era

## About the event

<b>Date &amp; Time</b>	15 February 2019, Friday 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/ Mandarin
<b>HKICPA CPD credit</b>	1.5 hour (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Participant</b>	CEO, COO, Finance Director and Controllers, members interested in the development of the TP regime in China
<b>Objective</b>	To provide an update on the development of the TP regime in China with a focus on the R&D activities and IP ownership
<b>Application deadline</b>	<b>12 February 2019</b>

### Speaker

**Petrina Chang**  
Transfer Pricing Director,  
Deloitte

**Victor Zhang**  
Transfer Pricing Director,  
Deloitte

### Chair

**Anthony Tam**  
Convenor of TF Member  
Services Sub-committee and  
Executive Director, Mazars  
Tax Services Limited

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



## About the speaker

### **Petrina Chang** **Transfer Pricing Director, Deloitte**

Petrina Chang is a Tax Director with the Transfer Pricing team at Deloitte Hong Kong. She has over 15 years of professional experience in Hong Kong, China and regional transfer pricing planning advisory and documentation projects, as well as consulting experience in Hong Kong and China taxation. Her work also covers cross-border transactions between Hong Kong and China, as well as inbound and outbound investment strategies into Hong Kong / China.

Her major clients cover a wide range of industries, including manufacturing, trading, telecommunications and financial services. Petrina's unique professional experience equips her with comprehensive skills and knowledge in advising MNCs and Hong Kong clients on transfer pricing planning, business model optimization and supply chain planning projects, R&D/ headquarter/ regional cost sharing arrangements, formulation of global transfer pricing policy as well as applications for Bilateral Advance Pricing Arrangements and Mutual Agreement Procedures.

### **Victor Zhang** **Transfer Pricing Director, Deloitte**

Victor Zhang is a Director in Deloitte Hong Kong's transfer pricing team, with over 12 years of experience. He was with Deloitte Shanghai Transfer Pricing Group and Deloitte Chicago Global Strategy Group, and is now based in Deloitte Hong Kong office.

Victor is a core member of Deloitte China business model optimization team as well as BEPS technical study center. He has assisted in the business model planning and implementation for MNCs/Chinese companies in multiple industries, with effective tax rate management. In addition, he also has extensive experience in audit defense, APA, international strategic tax review, operational TP, and thin-capitalization study, etc.

He is a regular speaker and article contributor to seminars and tax authority trainings; and tax journals respectively.

## Registration

- Complete online registration [by 12 February 2019](#).

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



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## TAXATION FACULTY EVENT ENROLMENT FORM

**Programme Code: SCPD19021501**

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

Payment & Enrolment Status Enquiry: 2287 7381  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax: 2893 9853

Event Information Enquiry:  
2287 7065  
e-mail: [stonetse@hkicpa.org.hk](mailto:stonetse@hkicpa.org.hk)

### FOR OFFICE USE

Seq. no.: \_\_\_\_\_

**Deadline: 12 February 2019**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (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								
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\* 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 **12 February 2019** and if you have other enquiries related to the programme, please make enquiry at 2287 7065.
  - 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.
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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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