

BEPS Requirement: Profit Split Method in the context of Global Value Chain

Programme Code: SCPD19032501

About the topic

As base erosion and profit shifting ("BEPS") Actions 8-10 require multinational enterprises ("MNE") to identify where and how value is created in the business operations, it is important to demonstrate that the tax structure reflects the commercial realities, i.e., correct alignment of the value drivers in the value chain and their locations. In this seminar, the speaker will talk about:

- the value creation story behind the Organization for Economic Co-operation and Development ("OECD") Transfer Pricing Guidelines ("TPG");
- identification of misalignment along the value chain and factors that should be considered in deciding what changes to make in your business models to minimize tax risk;
- application of the Transactional Profit Split Method – the Revised Guidance (the Revised Guidance is aimed at clarifying and expanding the OECD TPG in the context of global value chains)

About the event

Date & Time	25 March 2019, Monday 7:00 – 8:30 p.m.
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 <p><i>Not a faculty member? Click here to join.</i></p>
Language	English
HKICPA CPD credit	1.5 hour (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Participant	CEO, COO, CFO, controllers and members who are interested in the transfer pricing methodologies
Objective	Provide an update on the transfer pricing methodologies
Application deadline	20 March 2019

Speaker

Enoch Hsu

Director, Transfer Pricing,
BDO

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

Enoch Hsu

Director, Transfer Pricing, BDO

Enoch has been a transfer pricing economist since 1999 and he worked for big four accounting firms in China, Hong Kong, and US offices before joining BDO in Hong Kong. He has been assisting multinational enterprises in their global transfer pricing ("TP") compliance and advisory planning exercises. The TP planning exercises that Enoch handled including business reorganisation of group companies so that the supply chain models would be efficient from operational and TP perspectives. Enoch has also conducted a wide range of intangible valuation projects from tax and TP perspective. While working in China, Enoch has built his rapport with tax authorities to resolve tax controversies and disputes.

Prior to his transfer pricing profession, Enoch was an adjunct professor of Economics at Santa Clara University for three years. He taught principles of microeconomics, corporate finance, and intermediate microeconomics. He also taught international economics at the MBA level of Leavey School of Business. Enoch has obtained his doctoral degrees in Economics from Claremont Graduate University in 1998.

Registration

- Complete online registration [by 20 March 2019](#).

Contact Stone Tse at 2287 7065 for enquiry.



TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD19032501

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
Fax: 2893 9853

Event Information Enquiry:
2287 7065
e-mail: stonetse@hkicpa.org.hk

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Seq. no.: _____

Deadline: 20 March 2019

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
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2								
3								
4								
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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 **20 March 2019** and if you have other enquiries related to the programme, please make enquiry at 2287 7065.
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 - All applications are on a first-come-first-served basis.
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 - For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
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 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
 - No unauthorized audio or video recording is allowed at CPD events.

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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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