



## Application of Mainland China and Hong Kong SAR double taxation arrangement – Requirements of beneficial ownership

Programme Code: SCPD19062601

### About the topic

With the development of the Belt and Road Initiative and Greater Bay Area, the role of Hong Kong as a gateway for Mainland China connecting to the world is more significant than ever, which leads to an increase of potential use of the Double Taxation Arrangement between Mainland China and Hong Kong SAR ("Mainland China–Hong Kong DTA") by companies for investing into Mainland China via Hong Kong as a platform, or vice versa.

This seminar will cover interpretation of selected Articles of the Mainland China–Hong Kong DTA, in particular, on the assessment of beneficial ownership requirements for profit repatriations from investments in Mainland China to foreign companies.

### About the event

<b>Date &amp; Time</b>	26 June 2019, Wednesday 7:00 – 8:30 pm
<b>Venue</b>	HKICPA training centre, 27th 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? Click <a href="#">here</a> to join.</i>
<b>Language</b>	Cantonese (with English materials)
<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 tax treaties
<b>Application deadline</b>	<b>23 June 2019</b>

#### Speaker

##### **Becky Lai**

Senior Advisor, Greater China Tax  
Policy Leader, EY

#### Chair

##### **Jo-An Yee**

Member of Taxation Faculty  
Executive Committee, and  
Technology, Media &  
Telecommunications Tax Leader -  
HK & Macau, EY

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



## About the speakers

### Becky Lai

**Senior Advisor, Greater China Tax Policy Leader, EY**

Becky Lai is the Senior Advisor as well as the Greater China (including Hong Kong SAR) Tax Policy Leader of EY. Ms. Lai has extensive tax consultation experience in taxation in Mainland China and Hong Kong on inbound and outbound investments, M&A, restructurings, tax treaty interpretations and tax competitive studies. She is voted as one of the World's Leading Tax Advisers in the Expert Guide to the World's Leading Tax Advisers. Ms. Lai has conducted various studies on tax competitiveness, digital economy and other international taxation topics, including beneficial ownership requirements.

## Registration

- Complete online registration [by 23 June 2019](#).

**Contact Sharon Ngai at 2287 7067 for enquiry.**



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## TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCDP19062601

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

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Fax: 2893 9853

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

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

**Deadline: 23 June 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
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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 **23 June 2019** and if you have other enquiries related to the programme, please make enquiry at 2287 7067.
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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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