

# Transfer pricing DIPN series – DIPN 59 : Transfer pricing between associated persons – Part 1

Programme Code: SCPD19092501

## About the topic

There is comprehensive coverage on how to determine arm's length pricing between associated persons as well as transfer pricing (TP) methodologies in the newly issued Departmental Interpretation and Practice Notes (DIPN) No. 59. While the term "arm's length pricing" may look familiar to non-TP specialists, most of them may not know how to determine arm's length pricing by applying different TP methodologies.

In this seminar, the speakers would walk you through how they deploy the TP methodologies mentioned in DIPN 59 in helping taxpayers to find the arm's length pricing between associated persons and in particular

- the application and limitations of each TP method;
- key considerations for choosing appropriate TP method for different business models;
- value attribution model, functional analysis, use of TP database, and selection of comparables;
- the roles of contractual terms, functions, assets and risks in TP analysis;
- a light touch on the Base erosion and profit shifting (BEPS) 2.0 profit attribution models and impact they bring to the TP methodologies;
- sharing of TP audit cases; and
- penalty policy associated with TP audits

## About the event

<b>Date &amp; Time</b>	25 September 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> <p><i>Not a faculty member? <a href="#">Click here</a> to join.</i></p>
<b>Language</b>	English
<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

### Speaker

#### Cecilia Lee

Member, Taxation Faculty China  
Tax Sub-committee, and Transfer  
Pricing Leader, PwC

#### Wengee Poon

Partner, Tax Services, Transfer  
Pricing Services, PwC

**Application deadline** **22 September 2019**

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



## About the speakers

### **Cecilia Lee**

**Member, Taxation Faculty China Tax Sub-committee, and Transfer Pricing Leader, PwC**

Cecilia has been at PwC for over 20 years, with over 10 years of experience in the United States. She is the head of PwC's transfer pricing practice in Hong Kong and is also the Asia Pacific Partner for PwC's Global Coordinated Documentation service. Cecilia advises clients on various Hong Kong and China transfer pricing issues, including value chain transformation, cost sharing, restructuring, intangible property and audit defence and disputes.

### **Wengee Poon**

**Partner, Tax Services, Transfer Pricing Services, PwC**

Wengee is a Partner of PwC Hong Kong specialising in transfer pricing services. With extensive experience in transfer pricing, Wengee has resolved transfer pricing matters for numerous multinational corporations in various industries. Her experience includes assisting clients in determining transfer pricing structures, formulating transfer pricing policies, preparing transfer pricing documentation, and resolving transfer pricing audit disputes.

## Registration

- Complete online registration [by 22 September 2019](#).

**Contact Ms. Betsy Liang at 2287 7009 for enquiry.**



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Programme Code: **SCPD19092501**

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

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Event Information Enquiry:  
2287 7009  
e-mail: [betsyliang@hkicpa.org.hk](mailto:betsyliang@hkicpa.org.hk)

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

**Deadline: 22 September 2019**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Fee		
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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 **22 September 2019** and if you have other enquiries related to the programme, please make enquiry at 2287 7009.
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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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