



E-learning webinar:

Event Code: EWEB24032501

More about court-free amalgamation and transfer of assets without sale – DIPN 63

About the topic

In November 2023, the Inland Revenue Department (IRD) issued Departmental Interpretation and Practice Notes No.63 (DIPN 63) on qualifying amalgamations of companies and the transfer or succession of specified assets without a sale, setting out the department's views and practices, together with illustrative examples. In addition, DIPN 63 also lists out the information and documents required to apply for an advance ruling on qualifying amalgamations. It supplements the relevant guidelines posted in the IRD's website with the latest update from 2021.

In this webinar, the speaker will:

- Summarise the tax treatment of court-free amalgamations
- Summarise the tax treatment following the transfer or succession of specified assets without a sale
- Discuss details of DIPN 63 and highlight the key tax implications of this new DIPN
- Explore some of the illustrative examples included in the DIPN
- Share practical experience and insights

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About the event

Date & time	Monday, 25 March 2024 6:00 p.m. – 7:00 p.m.
Format	Live webinar
Fee	<ul style="list-style-type: none">• Taxation Faculty member: HK\$200• HKICPA member or student; and IA: HK\$230• Non-member: HK\$360 <i>Not a faculty member? Click here to join.</i>
Language	English
HKICPA CPD credit	1 hour (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Application deadline	Online registration by 22 March 2024 (offline registration by 21 March 2024)

Speaker

Nicolas Malkin
Director, Mergers and Acquisitions
Tax Services, Deloitte China

Chair

Sarah Chan
Chair, Taxation Faculty Executive
Committee, and Partner, Tax and
Business Advisory Services,
Deloitte China

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



About the speaker

Nicolas Malkin

Director, Mergers and Acquisitions Tax Services, Deloitte China

Nicolas is a mergers and acquisitions tax director with 18 years of transactional tax and international tax expertise. He started his career at Deloitte in London specialising in real estate tax advisory services before moving to Hong Kong in 2011.

While in Hong Kong, Nicolas has advised investors in Asia on their investments across the region, with a focus on private equity, real estate, infrastructure, growth equity and credit. Nicolas also provides Hong Kong tax advisory services to global groups in the financial services industry (including banking and securities groups, insurance companies, and asset managers).

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Registration

- **Online enrolment by 22 March; offline enrolment by post or email also by 21 March:**

Complete the enrolment form and return it to the Institute by 21 March, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Email registration will be accepted for payment by any VISA/ Master card or the BOC HKICPA UnionPay card.

You may consider your registration to be successful unless you receive notification from us to the contrary.

- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **Contact Ms. Zita Cheung at 2287-7057 for enquiry.**