

24 June 2015 (Wednesday)

18.30 Registration & Refreshment
19.00 Seminar begins
20.30 Q & A session
21.00 End

Venue: Conrad Hong Kong
Chatham Room, L7, Pacific Place
88 Queensway, Hong Kong

Organised by: Professional Development Subcommittee, ACCA HK

Fee (HK\$)
ACCA Member (online enrolment).....255
ACCA Member/ Affiliate/ Student/..... 280
Member of the Hong Kong Institute
of Directors (HKIoD)
Staff of Approved Employer.....405
Non-member550
(complimentary refreshments are provided)

Language: Cantonese
(supplemented with
handouts in English)

Enrolment Deadline: 12 June 2015

Think Ahead **ACCA**

65 years in Hong Kong

technical seminar

CHINA & HONG KONG LATEST TRANSFER PRICING DEVELOPMENTS

2 CPD units
TS20150624

If being ahead of the game is important to you, come join the seminar where the focus is on the latest Transfer Pricing developments in China and Hong Kong. The seminar features developments in the broader international tax landscape impacting transfer pricing, specific developments in China and Hong Kong, and the challenges posed by these developments and a discussion of the potential way-forward for taxpayers.

Areas to be covered in the seminar:

1. Recent developments of Base Erosion and Profit Shifting ("BEPS") Action Plan

2. Recent developments in transfer pricing regulations and enforcement in China:

- Why high tax-paying entities in China are still subject to challenges?
- Why and how do tax authorities apply back-testing of profitability of Chinese entities?
- "Routine companies are not as routine as they sound" – Are they creating intangibles?
- Should a company be entitled to more returns because it is located in China?

- Hurdles facing Chinese entities remitting outbound payments to overseas related parties.
- Different challenges facing China inbound and outbound operations respectively.

3. Advance Pricing Arrangement ("APA") regime in China and Hong Kong

4. Transfer Pricing challenges facing taxpayers

5. Way-forward for taxpayers

SPEAKERS

Mr Rhett Liu, Transfer Pricing Partner, PwC Hong Kong

Rhett has been actively involved in assisting clients in defending transfer pricing audit and tax investigation cases, reviewing and evaluating transfer pricing risks, rationalising transfer pricing policies, formulating cost recharging policies and applying for Advance

Pricing Agreements (APAs) in China and Hong Kong. Rhett has also facilitated the first few APAs concluded in China and Hong Kong.

Ms Helen Chan, Transfer Pricing Senior Manager, PwC Hong Kong

Helen has experience in assisting companies with due diligence, Initial Public Offerings, value

chain transformation, dispute resolution, competent authority procedures, cost allocation model, and transfer pricing documentation. She has developed strategies, performed analysis and facilitated competent authority negotiations leading to the conclusion of the first Bilateral Advance Pricing Arrangement between Hong Kong and its major trading partner.



Online CPD courses are offered to ACCA members to help meet their needs in professional development. These courses are provided in collaboration with the following providers from Hong Kong and

the Mainland:

The Open University of Hong Kong (OUHK)

Courses and modules are derived from the courses in the Master of Laws (LLM) in Chinese Business Law, Master of Business Administration and Master of Professional Accounting programmes.

Shanghai National Accounting Institute (SNAI)

Directly affiliated to and constructed by the Ministry of Finance. The Distance Education Network of SNAI, a key finance and economic website, established an ACCA online learning platform.

EasyFinance

EasyFinance Management Consulting Co Ltd focuses on the distribution of financial management knowledge. "Financial Studio" provides a series of training opportunities to improve finance team management competence and multi-dimensional communication skills.

More details about these courses can be found here <http://www.accaglobal.com/hk/en/member/support-members/cpd-online.html>.

In addition to the above online courses, we are working with e-learning providers such as accountingcpd.net, BPP, Kaplan Hawksmere and W Consulting to bring you flexible, interactive and affordable CPD opportunities that are globally relevant. Please visit <http://www.accaglobal.com/en/member/cpd.html> for more details.

For any queries, please call ACCA Hong Kong on 2524 4988 (press 3, then press 2) or by email to hkinfo@accaglobal.com.

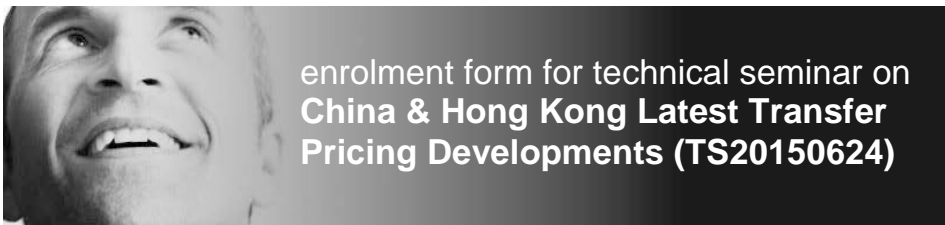
My Development – ACCA's new CPD resource

ACCA members can access My Development at our global website to get information about CPD resources, such as articles and e-learning offerings. Various e-learning courses and webinars with topics on business, finance and technical updates by our global partners are now offered to you for flexible learning and development. You can also check details and enrol our local CPD events via this new platform. For details, please refer to My Development (<http://www.accaglobal.com/gb/en/member/cpd.html>).

ROOM 1901 19/F
WORLD WIDE HOUSE
19 DES VOEUX ROAD CENTRAL HONG KONG
香港 中環德輔道19號 環球大廈19樓1901室

T 電話 852 2524 4988
F 傳真 852 2522 2356
(For enrolments only)
(只供報名專用)

hkinfo@accaglobal.com
www.hongkong.accaglobal.com



**enrolment form for technical seminar on
China & Hong Kong Latest Transfer
Pricing Developments (TS20150624)**

Think Ahead ACCA

65 years in Hong Kong

Participants' Particulars (Please use ENGLISH BLOCK letters to complete the form)

Name of Participant			Membership No (if any)			
Company			Position			
Email (for confirmation) ^(see note 9)		Tel	Mobile No (for emergency)			
If the enrolment of your accompanying guest, if any, is unsuccessful, do you still prefer to process your enrolment? Y/ N ¹						
Name of Participant			Membership No (if any)			
Company			Position			

¹ Please circle where appropriate

If the contact person is different from the above, please provide the details here

Contact person			Tel	Mobile No (for emergency)	
----------------	--	--	-----	---------------------------	--

Fee

	No. of participant(s)	Total
HK\$280 (ACCA Member/Affiliate/Student/HKIoD Member) ¹		
HK\$405 (Staff of Approved Employer)		
HK\$550 (Non-member)		
Grand Total:		\$

Payment Method²

Cheque (payable to "The Association of Chartered Certified Accountants")

Cheque No.	Bank	
------------	------	--

Visa / MasterCard

Card No.	Expiry Date (MM / YY)			
----------	-----------------------	--	--	--

Cardholder's Name (please print)	Cardholder's signature	Date
----------------------------------	------------------------	------

² Please tick the appropriate box

- Important notes:**
- ACCA Hong Kong reserves the right to cancel or make any changes to the event. No refund will be made unless the event is cancelled.
 - Enrolment by fax is ONLY acceptable for payments by credit cards. Only VISA and MASTERCARD will be accepted. Please fax to 852 2522 2356.
 - For cheque payment, a cheque MUST be attached to the completed enrolment form; otherwise the enrolment will be rejected.
 - Please issue separate cheques for different seminars/workshops and/ or activities you enrol, otherwise ACCA Hong Kong reserves the right to reject the enrolment.
 - To facilitate the orderly allocation of enrolments via online, fax and mail, valid applications will be processed on a first-come-first-served basis for enrolments through each individual means. ACCA reserves the absolute right to make adjustments to the allocation of enrolments between different application channels in response to prevailing application status. In case the event is over-subscribed, the priority of enrolments will be given in the following order: ACCA Members, Affiliates, Students, HKIoD Members, Staff of Approved Employers and Non-members.
 - Members must fill in their membership no. for verification of their status. Enrolment forms with incomplete information will not be accepted.
 - Each enrollee will be notified via EMAIL of the result of their application for enrolment within five working days after the deadline of enrolment.
 - If you do not have an email address for receiving the seminar/workshop confirmation, please provide your fax no. here: _____
 - If you do not receive any notifications regarding the enrolment status prior to the commencement of the event, please contact the ACCA office. All unsuccessful application forms will be shredded after the event unless those which are paid by cheque will be returned to the enrollees.
 - The number of CPD units granted is corresponding to the number of hours of the seminar/workshop scheduled. For those who arrive late and/or depart early from the scheduled time, the CPD units will have to be discounted corresponding to the actual time of attendance by the attendee.
 - The on-line enrolment system is now available to ACCA members. Members are invited to make use of this system to facilitate your enrolment process.
 - The event may be cancelled/re-scheduled when typhoon no. 8 or black rainstorm warning is hoisted. Please refer to ACCA Hong Kong website for detailed arrangements.
 - Promotional discount for online enrolment is subject to review without prior notice.
 - Any personal data provided in this form will only be used for the purpose of carrying out the above-mentioned seminar. You are required to supply the data in order to process your enrolment. You have rights of access and correction with respect to your personal data. If you wish to exercise these rights with respect to your personal data held by us, please contact the ACCA Hong Kong office.
 - Effective from 1 Jan 2013, ACCA Hong Kong office will operate from Monday – Friday, 10.00 – 12.30 and 14.00 - 18.00 (Closed during lunch hours from 12.30 to 14.00).

MUST FILL IN (for returning materials)

Name: _____

Address: _____

FOR OFFICE USE ONLY (TS20150624)

Authorisation code: _____

Handled by: _____