



Tax Webinar - 11 Nov 2020 (Wed)

Latest Development of Transfer Pricing Related Tax Controversy Issues in Hong Kong

Ms. Tiffany Wu, Ms. Karen Au, Mr. Brian Wong, Ms. Joyce Chak

Tax webinar –

Latest Development of Transfer Pricing Related Tax Controversy Issues in Hong Kong

Highlights: 課程重點:

The Inland Revenue (Amendment) (No. 6) Ordinance 2018 (the BEPS and TP Ordinance) was gazetted to codify TP rules in Hong Kong. With the formal introduction of the TP regulatory regime into Hong Kong tax legislation, the Inland Revenue Department (“IRD”) is following the global trend and taking a more aggressive approach on reviewing TP issues in cross-border intercompany transactions. TP-related tax disputes became one of the major tax controversy areas and the difficulties in resolving TP-related disputes with the IRD has been heightened. On the positive side, using TP methodology to resolve prolonged and comprehensive tax disputes cases become more receptive and acceptable by the IRD.

In view of this, we will share with you the below insights:

- Recap of the introduction of the TP legislation in Hong Kong
- Latest development of TP-related tax controversy issues
- How to resolve TP-related tax disputes
- How to use TP methodology to resolve tax audits
- Precaution measures to prevent potential TP-related tax disputes
- Real life case studies

Speaker (s): 講者:

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Chairman: 主持人：	Ms. Elizabeth Law 羅君美女士 <i>Chairman of SCAA Taxation Committee</i> 華師稅務委員會主席
Date: 日期：	11 November 2020 (Wednesday) 2020 年 11 月 11 日 (星期三)
Time: 時間：	6:30pm – 8:00pm 晚上 6:30 - 8:00
Format: 授課形式：	Webinar (Live via zoom) 網絡研討會 (zoom 直播)
Language: 語言：	Cantonese (with English Handouts) 廣東話授課並備以英文講義
CPD hours: CPD 時數:	1.5 hrs 1.5 小時
Fee: 費用：	HK\$150 for SCAA member/affiliate/member's staff ; HK\$250 for non-member 華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$150; 非會員，每位 HK\$250

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Remarks: 備註:	<p>User guide on zoom and the link to the webinar will be sent to registered participants by email on 10 November.</p> <p>Zoom 安裝與使用教學及研討會連結將於 11 月 10 日發送至參加者的登記電郵地址。</p>
Speakers' Bio: 講者簡介:	<p>Ms. Tiffany Wu 吳慕荷女士 <i>Transfer Pricing Partner, PwC Hong Kong</i> 轉讓定價合夥人，羅兵咸永道香港</p> <p>Tiffany is a partner at PwC Hong Kong specialising in providing transfer pricing services in Hong Kong and mainland China. She has been actively assisting clients in TP planning, reviewing and evaluating TP risks, preparing TP documentation, providing TP audit defense support and applying Advance Pricing Arrangement (APA) and Mutual Agreement Procedure (MAP).</p> <p>Tiffany has served a broad spectrum of multinational corporations in various industries including FMCG, electronics, chemicals, telecommunications, IT, etc. She has assisted</p>



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in concluding the first Cost Sharing Arrangement (CSA) APA in mainland China for a multinational company. She has also assisted in negotiating Bilateral/Unilateral APAs and MAPs and in handling various TP audit defense cases.

Tiffany is a member of Hong Kong Institute of Certified Public Accountant. She holds a master degree in Economics and a bachelor degree in Finance.

Ms. Karen Au 區凱琳女士

Tax Controversy Services Partner, PwC Hong Kong

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Karen is a Partner at PwC Hong Kong. She has over 15 years of experience in assisting clients in resolving Tax Controversy cases with the Hong Kong Inland Revenue Department and focusing on tax audit and investigation.



Karen has been providing HK tax controversy and business advisory to local, regional and multinational clients, particularly those in the industries of apparel and electronic manufacturing, pharmaceutical, general trading, sourcing, financial services and asset management.

Over the years, she has assisted companies and individuals in dealing with prolonged tax disputes and conducting tax advisory assignments including group restructuring, the inter-company fee arrangement and post-implementation health checks using the tax audit methodology.

Karen is a fellow member of the Association of Chartered Certified Accountants (ACCA) and a member of the Hong Kong Institute of Certified Public Accountants (HKICPA) and the Taxation Institute of Hong Kong (TIHK). She is also a Certified Tax Adviser (CTA) in Hong Kong.

Mr. Brian Wong 王旻峻先生

Transfer Pricing Manager, PwC Hong Kong

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Brian Wong is a Manager in PricewaterhouseCoopers specialising in Transfer Pricing Services.



Joined PwC in 2013, Brian has extensive experience in providing professional advices to multinational enterprises on transfer pricing matters from both China and Hong Kong perspectives, and in coordinating global and regional projects involving different tax jurisdictions.

His experience includes assisting clients in revisiting their transfer pricing structures, formulating transfer pricing models, preparing transfer pricing documentation, handling transfer pricing-related investigations by tax authorities, performing risk assessments and providing implementation advices.

Brian has served multinational enterprises in various industries including beverage, consumer products, industrial supplies, electronics, apparel, automobiles and telecommunications.

Brian holds a Bachelor degree in Finance and Marketing from the Hong Kong

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University of Science and Technology. He is currently a member of the Hong Kong Institute of Certified Public Accountants.

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Joyce is a Tax manager at PwC Hong Kong. Prior to joining PwC Hong Kong, she had been working in the Hong Kong Inland Revenue Department ("HK IRD") for more than 6 years under the Profits Tax Unit and the Field Audit and Investigation Unit.



Joyce has been providing HK tax controversy and business consulting services, including handling tax audit and investigation cases and prolonged profits tax disputes with the HK IRD for listed companies, multinational enterprises and local clients. Joyce has successfully assisted clients in resolving various tax issues, including offshore claim and settling tax disputes with the IRD.

Joyce has also assisted companies and individuals to conduct post-tax audit / disputes tax planning and health checks including group and business restructuring. The client industries mainly include retail, real estate, technology, transport and manufacturing.

Joyce graduated from the University of Hong Kong with a Bachelor's degree in Business Administration (Accounting and Finance). She is a member of the Hong Kong Institute of Certified Public Accountants.

Enquiry: 查詢:

SCAA Secretariat 華師秘書處

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