

PwC
Gwenda Ho
Wengee Poon

HONG KONG TAX UPDATE

- i) Two-Tier Profits Tax System
- ii) BEPS actions (Transfer Pricing Legislation)

Code 0418
26 Feb 2018

Hong Kong Tax Update 香港稅務新知 (Course Code 課程編號: 0418)

Highlights: 課程重點:

Significant developments on the Hong Kong tax regime are anticipated in 2018. On 29 December 2017, the government gazetted two bills on the implementation of (i) the two-tier profits tax system and (ii) Base Erosion and Profit Shifting (BEPS) actions (including in particular Transfer Pricing legislation). In addition, the Chief Executive has proposed the introduction of a Research and Development (R&D) super-deduction to be implemented in 2018. The speakers of this course have pleasure in sharing how these Hong Kong tax developments may impact Hong Kong businesses.

香港的稅制於2018年將有重大的改變。於2017年12月29日，香港政府刊憲了兩項稅務修訂條例草案，針對：(i) 落實兩級制利得稅制度；以及(ii) 落實“稅基侵蝕和利潤轉移”(BEPS)行動（尤其包括轉讓定價法規）。此外，行政長官較早前也倡議於2018年推出研發開支的額外稅務扣減。本課程的講者將就以上的香港稅務發展以及其對香港業務的影響進行分享。

Speaker (s): 講者:



Gwenda Ho 何經華
PricewaterhouseCoopers Limited,
Partner – Corporate Tax



Wengee Poon 潘詠之
PricewaterhouseCoopers Limited,
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Chairman: 主持:

Ms Elizabeth Law 羅君美女士
SCAA Taxation Committee Chairman 香港華人會計師公會 稅務委員會 主席

Date:

26 February 2018 (Monday)

日期:

2018年2月26日(星期一)

Time:

7:15pm – 9:15pm

時間:

晚上 7:15 - 9:15



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香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)
(Incorporated in Hong Kong as a company limited by guarantee)



Venue:
場地:

1/F, Hall, Duke of Windsor Social Service Building
(15 Hennessy Road, Wan Chai, Hong Kong)
溫莎公爵社會服務大廈 1 樓禮堂 (香港灣仔軒尼詩道 15 號)

Language:
語言:

Cantonese
廣東話

CPD hours:
CPD 時數:

2 hrs
2 小時

Fee:
費用:

HK\$200 for SCAA member/affiliate/ members' staff
華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$200



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**Bio of
Speaker(s):**
講者簡介:

Gwenda Ho 何經華

PricewaterhouseCoopers Limited, Partner – Corporate Tax

Gwenda Ho is a Partner of PwC Hong Kong's Corporate Tax practice, specialising in the technology, media and telecommunications sectors. With over 20 years' experience in providing Hong Kong and international tax consulting services to local, regional and multinational clients, Gwenda has been actively involved in a number of tax investigations, corporate restructuring, cross-border tax advisory, transfer pricing, tax due diligence and IPO projects. Besides, she is a frequent public speaker on tax-related topics. Gwenda graduated with a degree in Commerce from the University of Toronto and a degree in Laws from the University of London. She is a member of the American Institute of Certified Public Accountants, the Hong Kong Institute of Certified Public Accountants and The Taxation Institute of Hong Kong, as well as Honorary Treasurer and Council Member of Association of Women Accountants (Hong Kong). She is also a Certified Tax Adviser (Hong Kong) and a Chartered Global Management Accountant.

何經華是羅兵咸永道有限公司的稅務合夥人，專注負責科技、電信及媒體行業的客戶。於過去二十年，何經華致力提供稅務合規及諮詢服務予本地及國際性客戶。她曾參與多項大規模稅務專案，包括稅務調查、企業重組、跨境稅務籌畫、轉讓定價、盡職調查及上市架構等，對於香港、亞太及國際稅務有著廣泛的經驗。她亦經常就稅務方面的題目進行公開演說。何經華擁有多倫多大學商學士及倫敦大學法律學士學位。她是美國會計師協會、香港會計師公會及香港稅務學會會員，以及香港女會計師協會義務司庫及理事，亦是香港註冊稅務師及全球特許管理會計師。

Wengee Poon 潘詠之

PricewaterhouseCoopers Limited, Director – Transfer Pricing

Wengee Poon is a Director of PwC Hong Kong's Transfer Pricing practice. With extensive experience in transfer pricing, Wengee has resolved transfer pricing matters for numerous multinational corporations. Her experience includes assisting clients in determining their transfer pricing structures, formulating transfer pricing policies, preparing transfer pricing documentation and performing post-implementation structure maintenance services. Wengee has served a broad spectrum of multinational corporations in various industries including garments, chemicals, telecommunications, electronics, pharmaceuticals in the manufacturing, distribution and servicing aspects. She is also a speaker at public seminars and has contributed to professional publications. She holds a Bachelor degree in Economics and Statistics and a Master degree in Business Administration from the University of Rochester, New York, U.S.A.

潘詠之女士現任羅兵咸永道有限公司的轉讓定價總監。潘女士在轉讓定價服務方面擁有豐富經驗，曾經服務多家跨國公司，為它們解決轉讓定價問題。她的經驗包括協助客戶決定轉讓定價結構、制定轉讓定價政策、準備轉讓定價文檔和進行轉讓定價結構執行後的諮詢服務。潘女士曾服務眾多不同行業的跨國公司，包括服裝業、化工製品業、電子通訊業、醫藥業等等，其服務範圍遍及製造、銷售和服務方面的轉讓定價問題。潘女士曾經在不同的轉讓定價研討會上進行演講，並且在專業刊物上發表文章。潘女士於美國紐約州羅徹斯特大學獲得了經濟學和統計學學士學位及工商管理碩士學位。