



創於 1913 年  
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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)



## Hong Kong Tax Update

Gwenda Ho  
Chi Wing Lam  
18 Apr 2019

### Highlights: 課程重點:

As the on-going Base Erosion and Profit Shifting (BEPS) journey continues, different countries are implementing the OECD's recommendations, and Hong Kong has also fulfilled its pledge to implement the minimum standards of the BEPS Action Plan by enacting the significant BEPS and transfer pricing legislation. Meanwhile, in order to enhance Hong Kong's competitiveness, the Hong Kong Government has been more proactive in introducing various tax incentive schemes such as the enhanced research and development ("R&D") tax deduction regime, and profits tax exemption for funds.

With all the legislative changes, there are additional compliance obligations to be observed by taxpayers. Besides, the Inland Revenue Department has made changes to the profits tax return forms in order to cope with the legislative changes.

PwC tax specialists, Gwenda Ho and Chi Wing Lam, have pleasure in sharing the latest developments in the Hong Kong tax world, including the following topics:

- Impact of latest international tax developments on Hong Kong businesses, including the economic substance requirements enacted by no or low tax jurisdictions (e.g. the BVI and Cayman Islands), and the latest OECD consultation document regarding the digitalisation of the economy
- Practical issues arising from new BEPS and transfer pricing legislation
- Transfer pricing documentation requirements (including country-by-country reporting notification)
- Recap of other tax bills passed / issued in 2018 and 2019, including the enhanced R&D tax deduction, profits tax exemption for funds, intellectual property rights deduction, two-tiered profits tax rates, and fair value basis for financial instruments
- Changes to the 2018/19 profits tax return

### Speaker (s): 講者:

#### Gwenda Ho

Partner of PwC Hong Kong's Corporate Tax practice, leading 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. She is also the Vice-President of Association of Women Accountants (Hong Kong) Limited.

#### Chi Wing Lam

Senior Manager of PwC Hong Kong's Transfer Pricing practice. She specialises in transfer pricing and has over 13 years of experience in advising multinationals on cross border pricing matters from China and Hong Kong perspectives.

### Chairman: 主持:

#### Ms Elizabeth Law

SCAA Taxation Committee Chairman



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**Date:** 18 April 2019 (Thursday)  
**日期:** 2019 年 4 月 18 日 (星期四)  
**Time:** 6:30pm – 8:30pm  
**時間:** 晚上 6:30 - 8:30  
**Venue:** 1/F, Hall, Duke of Windsor Social Service Building (15 Hennessy Road, Wan Chai, Hong Kong)  
**場地:** 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:** Cantonese  
**語言:** 廣東話  
**CPD hours:** 2 hrs  
**CPD 時數:** 2 小時



**Fee:** HK\$200 for full member/ affiliate/ members' staff  
**費用:** 華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$200

Enrolment: 報名:	Enrollment Date 報名日期
Member 正式會員	<b>29 Mar 2019</b>
Affiliate & Members' Staff 附屬會員及會員之僱員	<b>10:00am on 1 Apr 2019</b>

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**Remarks:** **Bad weather arrangement**  
**備註:** This event may be cancelled or re-scheduled when typhoon no.8 or black rainstorm warning is hoisted. Please refer to our website [www.scaacpa.org.hk](http://www.scaacpa.org.hk) for the arrangement.

**惡劣天氣安排**

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