



創於 1913 年
Founded in 1913

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)

Tax Webinar, 21 May 2020 (Thur)

How to handle offshore claims in this ever-changing tax environment

Mr. Charles Chan, Mr. Philip Hung

Tax Webinar: How to handle offshore claims in this ever-changing tax environment

(Course Code 課程編號: 0120)

Highlights:
課程重點:

Hong Kong has adopted the territorial principle of taxation for more than 70 years. Under such principle, it has long been established that only Hong Kong sourced profits are liable to tax in Hong Kong. However, with the recent changes in the global tax landscape and the enactment of the Base Erosion and Profit Shifting (“BEPS”) and Transfer Pricing (“TP”) law in Hong Kong in July last year, the Inland Revenue Department (“IRD”) has been more closely scrutinising offshore claims on various types of income. In some cases, a “TP-oriented” approach is being adopted when examining the locality of profits and the taxpayers’ “double non-taxation” status is being vigorously challenged.

In this seminar, we will cover the following areas:

- How the change in the global tax landscape affects the approach of IRD in handling offshore claims
- Best practice in dealing with enquiries and challenges on offshore claims from the IRD
- Precaution measures to prevent potential tax disputes on offshore claims in the future
- Real life case sharing

Speaker (s):
講者:

Mr. Charles Chan
Partner, Tax Services, PwC Hong Kong

Mr. Philip Hung
Director, Tax Controversy Services, PwC Hong Kong

Chairman:
主持人:

Ms. Elizabeth Law
Chairman of SCAA Taxation Committee

Date:
日期:

21 May 2020 (Thursday)
2020 年 5 月 21 日 (星期四)

Time:
時間:

6:30pm – 8:30pm
晚上 6:30 - 8:30



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Format: 授課形式:	Webinar (Live via zoom) 網路研討會 (zoom 直播)
Language: 語言:	Cantonese 廣東話
CPD hours: CPD 時數:	2 hours 2 小時
Fee: 費用:	HK\$200 for SCAA member/affiliate/member's staff ; HK\$300 for Non-member 華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$200; 非會員，每位 HK\$300

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Speakers' Bio: 講者簡介:

Mr. Charles Chan

Partner, Tax Services, PwC Hong Kong

Charles Chan is a Partner in the Corporate Tax group of PricewaterhouseCoopers, Hong Kong. He has rich experience in providing tax consulting services to local, regional, multi-national and listed companies. Charles also has experience working as an Assistant Assessor in the Profits Tax Section of the Hong Kong Inland Revenue Department (IRD).



Charles has been providing tax consulting services to clients in different industries such as retail and consumer product, telecommunication, technology, shipping and logistic, natural resources, trading etc.

Over the years, Charles has been providing solutions to stated owned enterprises, private and listed companies as well as individuals and also assisting them to handle different types of tax disputes with the IRD. Charles has extensive experience in providing international tax consultation to his clients as well as involvement in tax planning and tax structuring work for companies with cross-border transactions. He has been involved in many business advisory projects including merger and acquisitions and the set-up of efficient corporate holding and operational structure for his clients.

Charles holds a Bachelor of Business Administration degree (major in Accounting and Finance) from the University of Hong Kong. Besides, he is a member of HKICPA and ACCA. He is a regular speakers of tax seminars and events.

Mr. Philip Hung

Director, Tax Controversy Services, PwC Hong Kong

Philip is a Director in PricewaterhouseCoopers Ltd. He has over thirty-five years' experience in Hong Kong taxation with six years in IRD. He is a well-known expert in the tax field and investigation specialty. After he left the IRD, Philip concentrated in assisting clients in handling tax investigation and field audit cases. Philip is the first to set up a specialized team to handle the IRD's tax investigation and field audit cases for clients in the industry. His clients include SME, listed companies and various MNC, involving complicated cases such as worldwide onshore/offshore claim, disputes on contracting processing and import processing arrangements, transfer pricing adjustments, etc.



Philip is a regular speaker on tax audit and frequently contributes newspaper and magazines articles on the related topics.

Enquiry: 查詢:

SCAA Secretariat 華師秘書處

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