

CPD Event in Macau

Cross Border Tax Issues Workshop

Friday, 20 October 2017

Hosted by



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| Date | : Friday 20 October 2017 |
| Time | : 6:30pm – 7:00pm (Registration) 7:00pm – 9:30pm (Workshop) |
| Venue | : Macau Red Cross Headquarters Lecture Hall Alameda Doutor Carlos D'Assumpção, No. 255-263, China Civil Plaza, 3rd Floor, Macau |
| Language | : Cantonese, supplemented with English material |
| Fee | : MOP100 (member); MOP150 (non-member) |
| CPD hours | : 2.5 hours |
| Certification | : Certificate of attainment will be issued to participants for completing the event |

Course Highlights

| Topics | Content |
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| The latest development on Base Erosion and Profit Shifting (BEPS) | Background of BEPS; Respective impacts and additional compliance requirements; Actions / preparations suggested to be taken; and The latest development of BEPS in Macau |
| The latest development on the Common Reporting Standard (CRS) | Background of CRS; Respective impacts and additional compliance requirements; Actions / preparations suggested to be taken; and The latest development of CRS in Macau |
| The common tax issues for a Hong Kong company having investments in Macau / Macau company having investments in Hong Kong | General tax principles and compliance requirements adopted for Macau Complementary Tax and Hong Kong Profits Tax; Common tax issues for a Hong Kong company having investments in Macau; and Common tax issues for a Macau company having investments in Hong Kong |

About the Speaker

Philip Wong Tax Partner Deloitte China

Philip Wong is a partner in the International & M&A Tax Services Group and the lead Transfer Pricing partner in Deloitte Touche Tohmatsu's Hong Kong office. He has a strong background in corporate taxation, spanning some 30 years, including prior professional experience with Deloitte Hong Kong office, the Inland Revenue Department and regional tax director in a multinational corporation.

Philip's area of specialization extend across a wide range, including Hong Kong taxation, cross-border transactions between Hong Kong and China, inbound investment strategies into Hong Kong and China, transfer pricing management, pre-listing tax planning and restructuring, regional tax planning and group reorganization, merger and acquisitions in an international context.

Philip's distinguished career has equipped him with comprehensive skills and competence in serving MNCs that have various forms of investment in Asia Pacific regions and advising them on transfer pricing planning, supply chain optimization, R&D/headquarter/ regional cost sharing arrangements, and tax-efficient structuring for cross-border supply chain transactions. Philip has advised clients in a wide range of industries, including the real estate, pharmaceuticals, apparel, electronics, telecommunications, financial services, entertainment, and manufacturing sections.

Philip has been recognized consistently as a leading transfer pricing adviser in Hong Kong in Euromoney's 2009, 2011, 2013 and 2015 Guide to the World's Leading Transfer Pricing Advisers.

Candy Chan Tax Partner Deloitte China

Candy is a Tax Partner of the International and M&A Tax Services Group of Deloitte Hong Kong office. She has over 15 years of experience in providing U.S. tax compliance and consulting services to multinational clients. She is a member of AICPA and HKICPA.

Candy specializes in international corporate tax consulting services with respect to U.S. outbound and inbound transactions involving controlled foreign corporation ("CFC"), Passive Foreign Investment Company ("PFIC") and other U.S. cross-border issues such as foreign corporations doing business in the U.S. For the past two years, Candy closely followed on the development of FATCA/CRS regulations and was actively engaged in various FATCA/CRS projects.

Raymond Tang Tax Partner Deloitte China

Raymond is a Tax Partner of Global Business Tax Services Group. He specializes in Hong Kong, Macau and PRC tax, including tax planning for corporate restructuring, group re-organisation, pre-flotation tax planning and tax controversy services.

Raymond has extensive experience in dealing with IPO cases for various industries and is one of the partners for our Public Offering Group. In the past few years, he has participated various IPO restructuring / spin-off exercises. The clients successfully listed include retailing group in Hong Kong/PRC and gaming operators in Macau.

Raymond has served local and multi-national clients for a wide range of industries such as real estate, retailing, manufacturing and Macau gaming businesses. He also served venture capital firms and state-owned enterprises. He advised his clients for corporate restructuring, supply chain restructuring, structure/form for inbound/outbound investment, tax controversy, etc.

Raymond has been invited to be the speakers for seminars for Hong Kong Institute of Certified Public Accountants (HKICPA) and the Association of Chartered Certified Accountants (ACCA). He is one of the technical reviewers for Hong Kong Master Tax Guide issued by CCH for the last few years.

《國際跨境稅收安排》工作坊

2017年10月20日星期五

主辦機構:



澳門註冊會計師公會
Associação de Contabilistas Registados de Macau
Macau Society of Registered Accountants

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| 日期 | : | 2017年10月20日星期五 |
| 時間 | : | 6:30pm - 7:00pm (註冊) 7:00pm - 9:30pm (研討會) |
| 地點 | : | 新口岸宋玉生廣場255至263號中土大廈三樓澳門紅十字會總辦事處演講廳 |
| 語言 | : | 廣東話 (附英語講義) |
| 費用 | : | MOP100 (會員), MOP150 (非會員) |
| 出席時間 | : | 2.5 小時 |
| 證書 | : | 完成研討會之人士可獲頒發出席證書 |

本次研討會重點:

| 主題 | 內容 |
|---|---|
| 稅基侵蝕和利潤轉移 (Base Erosion and Profit Shifting “BEPS”) 的最新發展 | 稅基侵蝕和利潤轉移的背景; 相關影響和額外的合規要求; 建議採取的行動/準備; 和 澳門稅基侵蝕和利潤轉移的最新發展 |
| 共同申報準則 (Common Reporting Standard “CRS”) 的最新發展 | 共同匯報標準的背景; 相關影響和額外的合規要求; 建議採取的行動/準備; 和 澳門共同匯報標準的最新發展 |
| 在澳門投資的香港公司/在香港投資的澳門公司的常見稅務問題 | 澳門所得補充稅和香港利得稅採用的一般稅收原則和合規要求; 在澳門投資的香港公司的常見稅務問題; 和 在香港投資的澳門公司的常見稅務問題 |

關於演講者:

王應得 稅務合夥人 德勤中國

王應得先生為德勤香港事務所國際與企業併購稅務組合夥人及轉讓定價組的主管合夥人。王先生從事專業稅務工作超過 30 年，而且擁有豐富的企業稅及相關經驗，包括早年任職在德勤香港事務所、香港政府稅務局、以及曾在一家跨國企業擔任亞太區稅務總監。

王應得先生在稅務領域有多項專長，包括香港稅務、中港跨境交易、投資中港策略、轉讓定價管理、上市稅務籌劃與重組、地區稅務計劃與集團重組、跨國併購。

憑著獨特的跨國企業相關經驗，王應得先生具備向投資於亞太區的跨國企業提供各方面的諮詢服務，包括轉讓定價規劃，供應鏈的節稅優化，集團公司間研究開發或服務成本與利益的分攤安排，跨境節稅安排諮詢服務等。王應得先生曾為從事不同行業的客戶提供稅務諮詢服務，包括房地產、製藥業、成衣業、電子行業、電訊行業、金融行業、娛樂業以及製造業。

他在 2009 年, 2011 年, 2013 年及 2015 年均獲 Euromoney 的 Guide to the World's Leading Transfer Pricing Advisers 評選為香港最佳轉讓定價顧問之一。

陳蘊 稅務合夥人 德勤中國

陳蘊女士是德勤香港的國際稅收與企業並購重組稅務的合夥人。她擁有 15 年為國際客戶進行美國稅務合規和稅務諮詢的經驗。陳女士是美國註冊會計師及香港註冊會計師。

陳蘊女士主要負責國際企業稅務諮詢，包括美國境內稅、境外稅以及受控外國企業（“CFC”），被動外國投資企業（“PFIC”）和其他美國跨境稅務的諮詢，例如海外公司在美國的稅務策略等。在過去的兩年中，陳女士密切研究美國海外帳戶納稅法案（“FATCA”）和共同申報準則（“CRS”）的發展動向，並參與了多個 FATCA/CRS 諮詢項目。

鄧偉文 稅務合夥人 德勤中國

鄧偉文先生是德勤香港稅務及商務諮詢合夥人，專門提供有關中國、香港及澳門稅務服務。他亦被委任為華南區上市業務組合夥人，擁有超過 20 年的專業服務工作經驗。鄧先生主要為客戶提供香港，澳門和中國稅務服務，包括集團架構重組，公司重整、公司上市前擬定稅務計劃及稅務糾紛調停等稅務諮詢服務。

鄧先生在過去幾年已先後為十多個首次公開募股的集團提供稅務籌備安排；而客戶分別已在香港/中國成功上市。

鄧先生有廣泛的客戶群，分佈在不同行業譬如有地產，銷售，製造，博彩業等。他亦曾為風險投資機構和國企提供稅務服務，服務範圍包括公司重整，供應鏈系統管理/優化，對內/對外投資策略，處理集團有關之稅務糾紛等。

鄧先生曾多次被邀請為香港會計師公會（HKICPA）和英國特許認會計師公會（ACCA）擔任講師，也是其中一位獲邀為 CCH 出版之香港稅務參考書提供專業技術審閱服務。

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澳門註冊會計師公會

Associação de Contabilistas Registados de Macau

Macau Society of Registered Accountants

Enrollment Form (Please use block letters)

報名表 (請用正楷)

FAX/ 圖文傳真: (853) 2855 0082

Full name (Mr. / Miss/ Ms.) _____

姓名 (先生/小姐/女士)

Member

會員

Non-member

非會員

Position _____

職位

Organization _____

機構名稱

Correspondence address _____

通訊地址

Mobile _____

手提電話

Email _____

電郵

Payment: Please transfer your admission fee to bank account: Bank of China: 01-01-10-050188

Bank account name: Associação de Contabilistas Registados de Macau

For further information, please contact (853) 2855 3380

Please include the name of the participant on the deposit slip and fax/ email (2855 0082 / acrm@acrm.org.mo) to Macau Society of Registered Accountants.

付款: 請存款至銀行帳戶: 中國銀行: 01-01-10-050188

帳戶名稱: 澳門註冊會計師公會

諮詢電話: (853) 2855 3380

請在存款單寫上參與者的名字, 並將之圖文傳真/ 電郵 (2855 0082 / acrm@acrm.org.mo) 到本會。