

Hong Kong Transfer Pricing - Implications of DIPN 46

 2.5 CPD Hours

Speakers: Mr Colin Farrell, Partner, Transfer Pricing, PricewaterhouseCoopers
 Mr David McDonald, Director, Financial Services Transfer Pricing, PricewaterhouseCoopers
 Mr David Oak, Associate Director, Transfer Pricing, PricewaterhouseCoopers

Date : Thursday, 21 January 2010

Time : 6:15 pm – 6:45 pm (Registration)
 6:45 pm – 9:15 pm (Seminar)

Venue : CPA Australia Hong Kong China Division Office
 20/F Tai Yau Building
 181 Johnston Road, Wanchai

Language : English

Fee : HK\$280 Member
 HK\$470 Non-Member

Certification : Certificate of Attainment will be issued to participants who have completed the seminar

On 4th December 2009, Hong Kong's IRD issued Departmental Interpretation and Practice Notes ("DIPN") 46 on "Transfer Pricing Guidelines – Methodologies and Related Issues" which outlines the IRD's views on transfer pricing in Hong Kong. This seminar will provide a detailed overview of DIPN 46 including:

Course Outline

- An outline of the IRD's comments on the legislative framework for transfer pricing together with details of the IRD's view on acceptable transfer pricing methods, documentation, tax abuse, TP for services and the attribution of profits to PEs;
- PricewaterhouseCoopers' observations on how DIPN 46 differs from transfer pricing guidance in other countries; and
- PricewaterhouseCoopers' thoughts on the likely impact and implications of DIPN 46.

There will also be an opportunity to ask questions as part of a panel discussion in the seminar.

About the speakers:

Mr Colin Farrell is a Partner with PricewaterhouseCoopers Hong Kong, heading the Hong Kong transfer pricing practice. He was named, in late 2009, as one of the five expert transfer pricing practitioners in Hong Kong by the "Guide to the World's Leading Transfer Pricing Advisers". This follows his recognition, in late 2008, as one of the pre-eminent tax practitioners in Asia by the "Guide to the World's Leading Tax Advisers".

Mr David McDonald is a Director in PwC global financial services transfer pricing group covering Hong Kong and China. David has worked on transfer pricing as a full-time specialist since joining PricewaterhouseCoopers in London during 2000. For the last five years, David has worked in the financial services tax practice, providing transfer pricing advice and support to fund managers and banking institutions. David moved to Hong Kong in 2008.

Mr David Oak is a transfer pricing Associate Director with PricewaterhouseCoopers Hong Kong. David has over 11 years of tax and transfer pricing experience, having practiced in the UK, Australia and Hong Kong. David has assisted multinational corporations across a wide number of industries with a range of transfer pricing issues, including the determination and formulation of transfer pricing structures and policies; review and evaluation of transfer pricing risk; preparation of global and regional transfer pricing documentation and audit defence.

Enrolment Form (Fax No. 852 2832-9167)

Full Name: (Mr/Miss/Ms/Mrs) (Surname) _____ (Given name) _____

Membership No. (if applicable): _____ Member Non-Member

Organisation: _____ Position: _____

Mailing Address: _____

Daytime Tel No.: _____ Daytime Fax No.: _____ Email: _____

PAYMENT METHOD

I have enclosed a cheque payable to "**CPA Australia Ltd**". Cheque No.: _____ Amount: (HK\$) _____

Please charge the fee to my credit card.

CPA Australia Platinum/Visa Gold Card holders can enjoy DOUBLE BONUS POINTS by paying their seminar/workshop fees with their card.

Card Number: _____ | _____ | _____ | _____ Expiry Date (MM/YY): _____ / _____

Cardholder Name (please print): _____ Amount: (HK\$) _____

Cardholder Signature: _____ Date: _____

OFFICE USE ONLY

Authorisation no.:

Batch no.:

Transaction no.: