



THE ASSOCIATION OF
**HONG KONG
ACCOUNTANTS**
香港會計師專業協會

*(a member of The Association of Hong Kong Accountants Limited,
incorporated in Hong Kong as a company limited by guarantee)*

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Co-organizer:



Webinar on

“Update: Hong Kong Inland Revenue Department’s new stance on issuing Hong Kong resident certificate and the new corporate redomiciliation regime”

Speakers :

Mr. Wilson Cheng

Partner, Tax Leader, Hong Kong & Macau, EY

Ms. Jane Hui

Partner, International Tax & Transaction Services, Hong Kong & China, EY

Ms. Ka Yan Pau

Director, Business Tax Services, EY

Ms. Jenny Choi

Partner, Entity Compliance & Governance - Law, EY

(Course Code : 152023)

Highlight:

As we enter into the third quarter of 2023, EY tax professionals are delighted to provide sharing on the major tax and legal developments in recent months, topics include:

1) New administrative practice on Hong Kong certificates of resident – Insights from Mainland China and Hong Kong tax perspectives

On 8 June 2023, the Hong Kong Inland Revenue Department (“IRD”) announced on its website that it will now issue certificates of “resident of Hong Kong” based on the plain definition of the term as defined in a comprehensive avoidance of double taxation arrangement.

In this webinar, the speakers will cover details of the new administrative practice and share insights on the new arrangement from both mainland China and Hong Kong tax perspectives.

2) Proposed company re-domiciliation regime in Hong Kong

In the 2023/24 Budget, the Financial Secretary announced to introduce a company re-domiciliation regime to facilitate non-Hong Kong companies to re-domicile to Hong Kong, subsequent to the launch of re-domiciliation mechanisms for open-ended fund companies and limited partnership funds in 2021. A public consultation was conducted in March to May 2023 to collect stakeholders’ comments on the key features of the proposed regime. Under the proposed regime, re-domiciled company would have the same rights and obligations as any other Hong Kong incorporated company.

In this webinar, the speakers will introduce background and details of the proposed re-domiciliation regime for non-Hong Kong companies to re-domicile to Hong Kong, explore key issues to be considered in re-domiciling in Hong Kong, and discuss the potential tax implications associated with the proposed re-domiciliation regime.



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EY 安永

Building a better
working world

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Date:	15 September 2023 (Friday)
Time:	7:00pm – 8:30pm (6:45pm Registration)
Venue:	<u>Webinar (ZOOM access link will only be sent by email to the participants, who have paid the enrolment fee, one or two days before the date of the webinar)</u>
Medium:	Cantonese
CPD Hours:	1.5 hours
Enrolment Fee:	HK\$150 Member or Associate of AHKA HK\$250 Non-member
Online Enrolment:	Please Click Here
Deadline:	13 September 2023 (Wednesday)

About the Speakers:-



Mr. Wilson Cheng

Partner, Tax Leader, Hong Kong & Macau, EY

Wilson is the Tax Managing Partner of EY Hong Kong and Macau and is also the Tax Controversy Leader in Hong Kong and Greater China. He has more than 22 years of Hong Kong corporate tax controversy and tax advisory experiences. He provides wide spectrum of tax services to conglomerates, listed companies as well as US and European-based multinational corporations. He has extensive experiences in dealing with Hong Kong tax authorities, e.g. assisting corporations in settling pro-longed tax disputes on contentious tax issues in Hong Kong such as offshore claim lodged by multinational corporations, capital gain claim on real estate properties, tax audit and investigation on small-medium enterprises. His other tax experiences include group structure rationalization, cross-border transaction planning, IPO review and restructuring.



Ms. Jane Hui

Partner, International Tax & Transaction Services, Hong Kong & China, EY

Jane is an International Tax and Transaction Services Partner, and the Technical Leader of EY China Tax practice which provides technical and thought leadership support for the entire tax department in China. She has over 30 years of experience in PRC tax. Her 4- year assignment in Beijing has broadened her practical experience. Jane has substantial experience in looking at the tax issues associated with transaction targets with PRC operations in various industries including but not limited to real estate, education, medical, F&B etc. She is familiar with the transaction environment in the PRC and the issues associated with doing deals in China. Jane has led various engagements on structuring a transactions for both inbound and outbound investments to and from China. Many of these transactions include investing in sizable operations in multiple locations in China and involved more complicated structure in restrictive industries that may involve variable investment Enterprises.

About the Speakers:-



Ms. Ka Yan Pau

Director, Business Tax Services, EY

Ka Yan Pau is a Tax Director of EY in Hong Kong focusing on tax and business advisory services with more than 10 years of professional experiences. She has wide range of tax experiences include tax compliance, group restructuring, implementation of tax effective strategies, cross border transaction, and other tax planning related advisory services. With 2 years of secondment experience in EY Moscow office, she is dedicated in assisting Chinese clients' outbound investments into Russia / CIS region under the "Belt and Road Initiative". She also has diverse industry experience, including infrastructure & construction, real estate, TMT, retail and consumer products, etc. Her client base includes China SOEs & POEs, US & European based MNCs as well as Hong Kong listed groups.



Ms. Jenny Choi

Partner, Entity Compliance & Governance - Law, EY

Jenny is a Chartered Secretary and a Chartered Governance Professional who has extensive experience in the corporate secretarial, corporate governance and investor services field. As a founder of the corporate secretarial practice of EY Hong Kong, she has been leading the team in its strategic development and overseeing its daily management. Her expertise extends from corporate governance advisory, regulatory compliance, corporate restructuring to Initial Public Offering and share registration. Her clientele covers a wide range of business entities including publicly listed companies, multinational corporations, private companies and offshore companies. She has been contributing to the development of the profession by playing different instrumental roles in the professional body and tertiary institutions including but not limited to speaking at seminars and providing lectures on corporate governance matters.

Enrolment Form

To : The Association of Hong Kong Accountants

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Course Code: 152023

15 September 2023 (Friday)

Member or Associate of AHKA (No.: _____)

Non-Member

Full Name : _____

Firm's Name : _____

Mobile Phone No. : _____ Email: _____

Enrolment Fee:	Member or Associate of AHKA	HK\$150
	Non-Member	HK\$250

Cheque No. : _____ Bank: _____ Amount HK\$ _____

Signature: _____ Date: _____

Please complete the enrolment form together with your cheque for the full amount made payable to “**The Association of Hong Kong Accountants O/B The Association of Hong Kong Accountants Limited**” and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong

Notes:

- Enrolments for the seminar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates.
- Confirmation and webinar access link will be sent by email one or two day before the date of the webinar.**
- Please use your seminar registration name to login into the webinar seminar.
- If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
- Personal data** collected from the enrollee may be used by the Association to inform you of this seminar, and any other training activities, the benefits, goods, services, facilities and events to be organized or provided by the Association. An enrollee may opt out from receiving such materials at any time by sending a letter to the Association's privacy officer.