

Think Ahead

ACCA

ACCA Hong Kong
Annual Tax
Conference 2017

Hong Kong's Actions in BEPS and Global Tax Transparency

29 April 2017 (Saturday)
Conrad Hong Kong



About the Conference

To support international efforts to promote tax transparency and combat tax evasion, the Hong Kong Government has played an active role to implement Base Erosion and Profit Shifting (BEPS) measures released by the Organisation for Economic Co-operation and Development (OECD). With the aim of examining the latest development of BEPS and its implications on business, ACCA Hong Kong is honoured to have invited representatives of OECD and the Inland Revenue Department as well as tax experts from public and commercial sectors to discuss these measures at the ACCA Tax Conference. The Conference will also explore the trends in tax transparency, and in particular how businesses are preparing for and implementing Transfer Pricing rules and Common Reporting Standard (CRS).

Event Details

ACCA Hong Kong Annual Tax Conference:
Hong Kong's Actions in BEPS and Global Tax Transparency

Date: 29 April 2017 (Saturday)

Time: 09.00 – 13.00 (Registration from 08.30)

Venue: Conrad Hong Kong, Grand Ballroom (Level LL),
Pacific Place, 88 Queensway, Hong Kong

Medium of Language: English and Cantonese

Fees:

ACCA Member (online enrolment).....HK\$480

ACCA Member / Affiliate / StudentHK\$500

Staff of Approved Employer.....HK\$600

Non-memberHK\$800

CPD Units: 4

Deadline for enrolment:
21 April 2017

Registration Enquiry

Conference Secretariat:

Mastermind Events Limited

Enquiry Hotline: 2114 2811

Fax: 2114 1969

Email: acca@mastermindevents.com.hk

Programme Rundown

08.30 – 09.00	Guest Reception and Registration
09.00 – 09.05 (Cantonese)	Welcome Address Alice Yip , FCCA, Chairman, ACCA Hong Kong
09.05 – 09.10	Souvenir Presentation
09.10 – 09.20 (English)	Video Sharing: Latest International Trends and Developments on BEPS Speaker: Pascal Saint-Amans , Director, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)
09.20 – 10.05 (Cantonese)	BEPS Development in Hong Kong Speaker: Brian Chiu , JP, FCCA, Deputy Commissioner (Technical), Inland Revenue Department Moderator: Davy Yun , FCCA, Member, Tax Sub-committee, ACCA Hong Kong
10.05 – 10.35 (Cantonese)	Implications of BEPS Action Points on the Hong Kong Territorial Profits Tax System Speaker: Fergus Wong , FCCA, Director, Tax Services - National Tax Policy Services, PwC
10.35 – 11.05 (Cantonese)	How will CRS affect tax haven companies owned by individuals Speaker: Patrick Yip , National M&A Leader, National Financial Services Tax Leader and Deputy Tax Managing Partner, Deloitte China
11.05 – 11.30	Networking Break
11.30 – 13.00 (Cantonese)	Discussion Forum: Implications of BEPS, Transfer Pricing and Common Reporting Standard for businesses Speakers: Roger Chan , FCCA, Asia Pacific Tax Director, LVMH Group Morrie Cheng , Vice President, Tax, Asia, MetLife Kenny Wei , FCCA, Partner, International Tax Services - Transfer Pricing, EY Moderator: Dr Danny Po , FCCA, Co-chairman, Tax Sub-committee, ACCA Hong Kong
13.00	Conference Ends

Speakers



Alice Yip, FCCA
Chairman, ACCA Hong Kong

Alice Yip has been a Committee Member of ACCA Hong Kong since 2012, serving as the Co-Chairman of the Professional Development Sub-committee and a member of the Annual Dinner and

Charity Task Force of ACCA Hong Kong from 2012 to 2015. She is currently an Audit Partner in KPMG China's Consumer and Industrial practice.

Alice has been with the audit practice of KPMG China for more than 20 years. She is dedicated to providing audit and other assurance services to listed companies, multinationals and other major private firms in Hong Kong. Alice has extensive experience in handling IPO and cross-border client projects. She has assisted a number of enterprises in raising funds from the United States and the Hong Kong capital market.

Alice is a member of the Hong Kong Institute of Certified Public Accountants and the Hong Kong Institute of Directors, and an individual member of the Hong Kong Retail Management Association.



Pascal Saint-Amans
Director, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)

Pascal Saint-Amans took on his duties as Director of the Center for Tax Policy and Administration at the OECD on 1 February 2012. Pascal, a French national, joined the OECD in September 2007 as Head of the International Co-operation and Tax Competition Division in the CTPA. He played a key role in the advancement of the OECD tax transparency agenda in the context of the G20. In October 2009 he was appointed Head of the Global Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes, a programme with the participation of over 100 countries.

Pascal graduated from the National School of Administration (ENA) in 1996, and was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including heading the supervision of the EU work on direct taxes and overseeing legislation and policy on wealth tax and mergers and spin offs. He was also the head of tax treaty negotiations and mutual agreement procedures. In this capacity, he participated in the OECD Working Party No. 1 of the Committee on Fiscal Affairs as the delegate for France before being elected Chair of WP1 in 2005. He was also a member of the UN Group of Experts on International Co-operation in Tax Matters, becoming a "*rapporteur*" in 2006. Before leaving government service, he was Deputy Director in charge of litigation at the Direction Générale des Impôts.

Pascal also served as Financial Director of the Energy Regulation Committee between 1999 and 2002 and was responsible for the introduction of new electricity tariffs.

Having earned a degree in history, Pascal also received a degree from the *Institut d'études politiques of Paris*.

Speakers



Brian Chiu, JP, FCCA
Deputy Commissioner (Technical),
Inland Revenue Department

Brian Chiu is now the Deputy Commissioner (Technical) of the Hong Kong Inland Revenue Department. His present portfolio includes tax treaties, transfer pricing, tax appeals, technical research, advance ruling. He is the head of the Hong Kong delegation in a number of tax treaty negotiations, having overall responsibility of the work of the Tax Treaty Section. He is currently engaged in the work relating to Automatic Exchange of Financial Account Information (AEOI) and Base Erosion and Profit Shifting (BEPS). He is a member of the Association of Chartered Certified Accountants, the Hong Kong Institute of Certified Public Accountants, the Institute of Chartered Accountants in England and Wales, the CPA Australia, and the Taxation Institute of Hong Kong.



Fergus Wong, FCCA
Director, Tax Services - National Tax
Policy Services, PwC

Fergus Wong is the Tax Director at PricewaterhouseCoopers Hong Kong. He has been a Committee Member of ACCA Hong Kong since 2006, serving as the Co-chairman of its Tax Sub-committee from 2006 to 2013; and as Chairman in 2014/15. He is currently serving as a member of ACCA International Council.

Fergus has been in professional practice for years, mainly providing tax training and in-house tax technical support within accountancy professional firms, and has earned his reputation as expert in Hong Kong tax and international tax. In his early career years, he worked for the Hong Kong Inland Revenue Department. Prior to joining the professional firms, he spent over 20 years in accounting education, teaching taxation and accounting subjects in local and overseas tertiary institutions.

Fergus is a fellow member of the Hong Kong Institute of Certified Public Accountants and the CPA Australia, and a Certified Tax Agents (HK). He has also been involved with various professional bodies in their examinations / training in Hong Kong taxation and international taxation.

Speakers



Patrick Yip
National M&A Leader, National Financial Services Tax Leader, Deputy Tax Managing Partner, Deloitte China

Patrick Yip is an International Tax Partner at Deloitte China. He specialises in US international taxation, China-Hong Kong cross-border taxation and M&A transactions. His clients include some of the largest private equity funds, sovereign funds and multinational companies in China and the US. He also advises high-net worth individuals on multi-jurisdictional trust and estate planning. In addition, he is a specialist in FATCA and CRS.

Patrick previously worked in San Francisco (in another Big 4 firm's International Tax Group) and at Deloitte US' Washington National Tax Office (International). He regularly speaks at seminars and conferences and is widely published and frequently interviewed by the press. He has been involved in tax policy discussions with both the Hong Kong and Chinese tax authorities. He is fluent in English and Chinese (Cantonese and Mandarin).

He graduated from the University of Texas at Austin with an MPA Degree in Taxation (Highest Honors) and a BBA Degree in Accounting (High Honors). He completed the Senior Executive Programme for China at Harvard Business School. He also has an MBA degree (Hons) from the University of Chicago and a Law degree (Hons) from the University of Cambridge.

He is a member of the American Institute of CPAs and the Hong Kong Institute of Certified Public Accountants. He won an award in the State of Texas for his CPA exam results. He was named by International Tax Review as a Leading Individual in Tax.



Roger Chan, FCCA
Asia Pacific Tax Director, LVMH Group

Roger Chan is the Asia Pacific Tax Director of LVMH Group, a multinational luxury goods conglomerate that possesses a unique portfolio of over 70 prestigious brands. The Group is active in five different sectors: Wines & Spirits; Fashion & Leather Goods; Perfumes & Cosmetics; Watches & Jewelry; and Selective Retailing and others.

Roger is the leader of LVMH's Asia Pacific tax function. His primary focus is to enhance and develop tax function effectiveness and managing tax risk and compliance. He joined LVMH in 2008, having previously spent 16 years in Asia Pacific tax issues.

Roger holds an MBA in International Management at University of London. He is a Hong Kong Certified Public Accountant and a fellow member of the Association of Chartered Certified Accountants. He is also a member of the Institute of Chartered Secretaries and Administrators; the Hong Kong Institute of Chartered Secretaries; and the Taxation Institute of Hong Kong.

Speakers



Morrie Cheng
Vice President, Tax Asia, MetLife

Morrie Cheng has more than 20 years of experience in accounting and taxation in Asia. In particular, he has hands-on experience in insurance taxation. Morrie currently is the Regional Head of Tax at MetLife. Before joining MetLife in 2016, he held several consulting and senior in-house positions including Regional Head of Tax and Accounting at Sun Life Financial and Regional Head of Tax at Henkel. Morrie is a member of the Hong Kong Institute of Certified Public Accountants, the Institute of Chartered Accountants in England and Wales, and the Taxation Institute of Hong Kong.



Kenny Wei, FCCA
Partner, International Tax Services -
Transfer Pricing, EY

Kenny Wei is a partner of EY's Greater China transfer pricing team based in Hong Kong. He has been providing transfer pricing services to clients from a broad range of industries including manufacturing, retailing, telecommunication, transportation, insurance, etc. His services include preparing transfer pricing reports, planning supply chain models, applying for advance pricing arrangements, handling transfer pricing audits. He also has significant experience in managing global and regional transfer pricing exercises, and resolving transfer pricing issues related to regional holding companies based in Hong Kong.

Kenny has participated in the first bilateral APA of China, and has assisted another client to conclude the first APA of Hong Kong. He also has experience in providing PRC tax and business advisory services.

Kenny is a frequent speaker at trainings and seminars organised by EY, tax authorities, accounting associations, chambers and interest groups. He has published several articles on top-tier international, regional and Chinese tax journals, such as BNA, Asia Pacific Taxation and the SAT's International Taxation.

He is a member of the Hong Kong Institute of Certified Public Accountants; the Taxation Institute of Hong Kong; the Hong Kong Securities and Investment Institute and a fellow member of Association of Chartered Certified Accountants. He is also a Certified Tax Advisor and has passed all three levels of CFA exams. He graduated from the Lingnan University of Hong Kong with a degree in BA, Economics with full scholarship provided by Jockey Club for outstanding mainland students.

Moderators



Davy Yun, FCCA
Member, Tax Sub-committee,
ACCA Hong Kong

Davy Yun is a Tax Services Partner of Deloitte Touche Tohmatsu. He leads the National Technical Centre of Deloitte in Hong Kong. His clients include local and multi-national companies of different industries. His special areas include merger and acquisition, corporate restructuring, holding company structure, permanent establishment, and advising on taxation issues of financial services industry, trading and manufacturing businesses.

Prior to joining Deloitte, he worked in the Hong Kong and Singapore offices of another Big Four accounting firm, a US investment bank in Hong Kong, and the Hong Kong Inland Revenue Department.

Davy had been a Committee Member of ACCA Hong Kong from 2008 to 2016, serving as the Co-Chairman of its Tax Sub-committee for a number of years up to 2016.



Dr Danny Po, FCCA
Co-chairman, Tax Sub-committee,
ACCA Hong Kong

Dr Danny Po is Deloitte Touche Tohmatsu's Asia Pacific and China National M&A Tax Leader. He has been a Committee Member of ACCA Hong Kong since 2016, serving as the Co-chairman of its Tax Sub-committee.

Danny has more than 29 years of experience in China tax and business advisory services. He has been working closely with his teams in Hong Kong and the Mainland China to provide a wide range of transaction related tax services for both in-bound and out-bound investment.

Danny is an active speaker on China inbound and outbound M&A tax topics for trade associations and professional bodies as well as media in the Mainland of China and Hong Kong.

Danny has a DBA degree granted by the Hong Kong Polytechnic University and a MBA degree granted by the Chinese University of Hong Kong. He is also a fellow member of The Hong Kong Institute of Certified Public Accountants, The Taxation Institute of Hong Kong, and The Hong Kong Institute of Chartered Secretaries; and an associate member of The Institute of Chartered Accountants in England and Wales.

About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. It offers business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

ACCA supports its **188,000** members and **480,000** students in **178** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **100** offices and centres and more than **7,400** Approved Employers worldwide, who provide high standards of employee learning and development. Through its public interest remit, ACCA promotes appropriate regulation of accounting and conduct relevant research to ensure accountancy continues to grow in reputation and influence.

Founded in 1904, ACCA has consistently held unique core values: **opportunity, diversity, innovation, integrity and accountability**. It believes that accounting professionals bring value to economies in all stages of development and seek to develop capacity in the profession and encourage the adoption of global standards. ACCA's core values are aligned to the needs of employers in all sectors and it ensures that through its range of qualifications, it prepares accountants for business. ACCA seeks to open up the profession to people of all backgrounds and remove artificial barriers, innovating its qualifications and delivery to meet the diverse needs of trainee professionals and their employers.

For more information, please visit:

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 www.facebook.com/ACCA.HongKong

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