



# 香港會計師公會講座： 中國稅法下的避稅與反避稅 - 對企業的特別納稅調整及其應對方案

課程編號: TFP160127S

現今有很多跨境企業嘗試以不同的稅收計劃來免除、減少或延遲繳納企業所得稅或其他相關稅項。在這講座中，主講嘉賓將會探討在中國稅法下的避稅與反避稅 - 對企業的特別納稅調整及其應對方案，內容包括：

- (一) 了解特別納稅調整的適用範圍及對跨境交易的影響
- (二) 轉讓定價及同期資料、成本分攤協議、受控外國企業、資本弱化及一般反避稅
- (三) 特別納稅調整實施辦法的最新發展
- (四) 國際趨勢：反稅基侵蝕及利潤轉移行動 (BEPS)、財務訊息自動交換 (AEOI) 及相容報告標準 (CRS)
- (五) 香港在這領域的情況

**日期** 2016年1月27日 (星期三)

**時間** 下午六時半至八時半

**地點** 香港灣仔皇后大道東 213 號胡忠大廈 27 樓  
香港會計師公會培訓中心

**形式** 講座

**語言** 廣東話

**費用**

- 稅務師會(Taxation Faculty)會員：每位港幣 150 元
- 香港會計師公會會員/學生；國際聯繫人或香港財務會計協會會員 / 學生：每位港幣 190 元或港幣 180 元 (網上報名)
- 非會員：每位港幣 330 元

**講座要旨** 了解及討論：

- 中國企業所得稅法規下的各項反避稅條款
- 納稅人如何應對這些反避稅條款
- 在反避稅領域的國際趨勢

**主講嘉賓** 李國雄先生 (Mr. Stephen KH Lee)，華賦服務有限公司董事

李先生曾在香港稅務局任評稅主任多年，並於 1990 年加入香港安永會計師事務所。自 1993 年以來，他在該事務所的中國稅務部任職高級經理及合伙人，協助發展內地業務並為許多大客戶提供稅務和商務諮詢服務。於 2001 至 2004 年，他被安永調派到北京領導當地的稅務及商務諮詢部。自 2005 年起，他於上海安永分別領導稅務及商務諮詢部及中國稅務中心。他於 2013 年 7 月離開上海安永，成立了自己的稅務諮詢公司，並出任董事一職至今。

**對象** 稅務專業人士，財務經理

**勝任能力\*** 稅務

**等級\*** 高級程度

**持續專業  
進修時數** 兩小時



To confirm your CPD booking,  
just log on to "My CPA" at  
<http://www.hkicpa.org.hk>

**HKICPA EVENT ENROLMENT FORM (For Support Programme)**

**中國稅法下的避稅與反避稅 - 對企業的特別納稅調整及其應對方案  
(TFP160127S)**

Finance & Operations Department,  
Hong Kong Institute of CPAs,  
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Please click here for online enrolment  
(for HKICPA members only)

Payment & Enrolment Status Enquiry: 2287 7381  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax : 2893 9853

Event Information Enquiry:  
2287 7386 / 2287 7253  
e-mail: [cpd@hkicpa.org.hk](mailto:cpd@hkicpa.org.hk)

**FOR OFFICE USE**

Seq. no.: \_\_\_\_\_

**Deadline: 7 working days before the date of the programme**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$150	HKICPA member, student /IA/HKIAAT member, student HK\$190	Non- member HK\$330
1								
2								
3								
4								
						Total	HK\$	

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.  
The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.  
The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : \_\_\_\_\_ Tel No. : \_\_\_\_\_ Fax No. : \_\_\_\_\_ E-mail : \_\_\_\_\_

**Payment Method** (Please tick the appropriate box)

Cheque (no. \_\_\_\_\_) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" <sup>(6)</sup>

VISA / MasterCard       BOC HKICPA UnionPay card

Card Number:																				Card Expiry Date (MM/YY):							
Cardholder's Name (block letters):																Cardholder's Signature:								Date:			

I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above).

- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
  - Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - All applications are on a first-come-first-served basis.
  - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute. Please issue SEPARATE CHEQUE for each event.
  - NO REFUND/CANCELLATION will be entertained after the application is processed.
  - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
  - Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at [privacyofficer@hkicpa.org.hk](mailto:privacyofficer@hkicpa.org.hk) or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.
  - No unauthorized audio or video recording is allowed at CPD events.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.  
(Remarks: For payment by credit card, refund will be made directly to your credit card.)

Name:	Name:
Address:	Address: