

Course ref: PDP/2404/01

Since the initial proposal of the Crypto-Asset Reporting Framework ("CARF"), more than 50 jurisdictions, largely those with an active crypto market, have stated their intent to swiftly implement the CARF. It is worth noting that the existing Common Reporting Standard ("CRS") is also being amended to cater for digital assets, among others.

While the reporting entity may have collected the necessary information to facilitate future reporting, there are qualitative issues such as data governance and technical issues such as data quality / availability that should be considered ahead of time. This could be exponentially difficult if the data is currently retained in a combination of on-chain and off-chain repositories. In view of the complexities to reporting between CRS and CARF, entities should prepare pre-emptively for how the new rules may impact its compliance programme.

On the other hand, with the recent restructuring of the Inland Revenue Department ("IRD"), the IRD's practice in assessing and reviewing taxpayers' tax positions are evolving. In-depth reviews on group basis may be conducted not only by the Field Audit and Investigation Unit but also by other teams within the IRD. Practices across different units may vary, and taxpayers should get up to speed on these developments to ensure effective handling of new tax disputes. In addition, given the enormous budget deficit predicted by the Financial Secretary, the IRD is expected to take a more stringent approach in conducting tax audits. In view of the above, businesses should be particularly vigilant in the day to day handling of their tax matters to avoid becoming a tax audit target, and handle any tax dispute with extra care.

In this training section, our speakers will provide an update on the above recent developments, and will discuss the impact of above legislative changes to the relevant multinational groups as well as the approach in managing the impact in a holistic manner. They will also share their latest experience in resolving tax disputes under the above evolving practices of the IRD.

This seminar is suitable for **Directors, CFOs, Financial Controllers and Company Secretaries.**

- Verifiable CPD hours
- Professional community networking

24 Apr 2024, Wed

Cantonese (Handout in English)

PwC Conference Centre
(21/F., Edinburgh Tower,
The Landmark, Central,
Hong Kong)

6:45pm Registration
7:00pm Seminar begins
9:00pm Ends

HK\$350 Normal Fee
HK\$250 Member Fee

2 hours
(please refer to Note 5)

Part A - Company Details

Company	<input type="text"/>	Stock Code	<input type="text"/>
Contact person	<input type="text"/>	Contact Tel	<input type="text"/>
E-mail	<input type="text"/>		

Part B - Personal Particulars of Attendant

Title	<input type="text" value="Dr. / Mr. / Mrs. / Ms."/>	Position	<input type="text"/>
Name	<input type="text"/> (Please provide full name for CPD Certificate issuance)		
E-mail	<input type="text"/>	Contact Tel	<input type="text"/>

Member^ ☐ Yes ☐ No

^For details of our membership scheme, please refer to our website at www.ListcoPRO.com or contact our staff at (852) 3628 5722.

Part C - Session Enroll

24 Apr 2024 (Wednesday) (19:00 – 21:00)

(Enrollment deadline is on 17 Apr 2024)

Tax update on (a) international taxation of digital assets and (b) IRD's latest assessing practice that need taxpayer's attention

Course ref: LPDP/2404/01

To enroll, please select one of the followings:

- ☐ Normal Fee (HK\$350)
- ☐ Member Fee (HK\$250)
- ☐ Regular / Premium Member (Complimentary)

Part D - Enrollment Procedure

Please simply:

1. Fill in this form and fax to (852) 2528 9018 or e-mail to info@listcopro.com; AND
2. Send your cheque* together with a copy of the enrollment form within TWO days from your enrollment to:

ListcoPRO (CPD Training Enrollment)

Suite 1204, 12/F., Berkshire House, Taikoo Place, 25 Westlands Road, Quarry Bay, Hong Kong

*Note :

- Your enrollment will only be confirmed upon the receipt of your cheque.
- All cheques should be made crossed payable to "**ListcoPRO Services Limited**".
- Please also mark your name and contact number at the back of your cheque.
- Post-dated cheque will not be accepted.

• Important Notes •

1. Reservation is on a first-come-first-served basis
2. ListcoPRO Services Limited reserves the right to cancel or make any changes to the event. No refund will be made unless the event is cancelled or over-enrolled
3. NO REFUND / CANCELLATION will be entertained after application is processed. If you are unable to attend the enrolled program, you may nominate a substitute to take your place, provided that written notification has submitted at least two working days prior to the event.
4. Tropical Cyclone and Heavy Persistent Rainstorm Arrangements , please refer to our website at www.listcopro.com
5. Participants may claim CPD points/hours with professional associations, subject to the verification process of the respective professional association. For details, please contact the relevant association directly.