

# 中國外匯管理和稅務講座(面授):

## 2023年10月28日

疫情過後，許多企業重新檢視經營模式，而個人亦考慮居住和工作地點。這會涉及跨境資金調動問題。是次講座從中國外匯管理和稅務角度，以個案方式解釋常見的問題。講座內容包括：

- 中國外匯管理簡介
- 個案分析
  - 港人出售上海的住宅，要交哪些稅？要提供哪些證明才能把售房款匯出境？
  - 港人欲移居大灣區，如何才能合法將購房款從香港匯入內地？
  - 港人在內地工作取得人民幣工資。如何才能合法將工資匯到香港？
  - 港人退休移居內地，如何合法將日常支出費用匯到內地使用？
  - 集團打算出售內地工廠業務。內地公司最重要資產是土地和廠房。現正考慮出售資產和出售公司股權兩方案。這兩方案從中國稅務和外匯方面有何區別？在談判過程中要注意哪些稅務和外匯事項？
  - 集團審閱資金情況後，發現內地公司有盈餘資金。現正考慮將資金匯出的不同方案，包括：分配股息、境外放款、減資和重組。這些方案涉及哪些中國稅務和外匯問題？
  - 內地公司被稅局質疑利潤過低，需要進行轉讓定價調整。調稅不調賬和調稅調賬兩者在稅務和外匯有何區別？
  - 其他個案

講師：張少雲小姐 (Miss Bolivia Cheung)

日期:	2023年10月28日(星期六) (截止報名和付款期限: 2023年10月25日)	<ul style="list-style-type: none"> <li>• 課程以廣東話並輔以部分英文單詞進行</li> <li>• 為支持環保, 只提供PDF文檔</li> </ul>
時間:	9:30 am - 12:30 pm	
地點:	香港灣仔軒尼詩道15號溫莎公爵社會服務大廈 202室	
費用:	<ul style="list-style-type: none"> <li>• 必思培訓會員/ACCA會員/學員/認可僱主(HKD500元)</li> <li>• 非會員(HKD550元)</li> </ul>	



### 講師: 張少雲小姐 (Miss Bolivia Cheung)

Bolivia從事中國稅務諮詢超過26年, 在畢馬威中國 (KPMG China) 工作了十五年後, 她選擇從稅務合夥人退休回香港, 並創辦必思培訓有限公司及必思諮詢有限公司。她曾長駐廣州和上海超過八年, 這段日子令她更能以實務角度出發解決客戶的稅務問題。Bolivia著作有《香港人看得懂的中國稅》及《北上工作交稅100問》, 以深入淺出方法講解中國稅務問題。

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