

The Hong Kong Institute of Chartered Secretaries

Enhanced Continuing Professional Development (ECPD) Training

New Definition of Permanent Establishment

10 April 2019

Presenter:

Mr Martin Richter

Mr Martin Richter is the Partner in charge of EY's transfer pricing practice in Hong Kong, advising clients in both Hong Kong and Mainland China. He is based in Hong Kong and has 18 years of transfer pricing experience, gained from Big 4 practices in London, Washington DC, and Hong Kong.

Martin holds BSc and MSc degrees (both with first class honors / distinction) from the London School of Economics and Political Science. He also holds a C.Dip in Accounting and Finance from the Association of Chartered Certified Accountants.

Martin is recognized by Legal Media Group's Euromoney publication as one of the World's Leading Transfer Pricing Advisors.

Martin is a frequent speaker at various transfer pricing seminars, and a frequent contributing author in numerous tax journals including BNA and IBFD.

In 2018 Martin's transfer pricing team was awarded "Hong Kong Transfer Pricing Firm of the Year" by the International Tax Review Asia Tax Awards.

Martin advises on a full range of different transfer pricing project types, including policy design and implementation, tax aligned restructurings, audit defense, advanced pricing agreements, as well as general compliance and documentation. He has deep experience in advising on a multitude of intercompany transaction types, including establishing and supporting unit prices for tangible goods; fees for services; royalties / licenses / franchises for intangibles; and financing costs for financial transactions.

Martin is experienced in performing transfer pricing restructuring projects, tax effective business transformation projects, as well as dispute resolution assignments, such as APAs, for multinational companies. These studies have been used to assist clients in evaluating their current inter-company pricing policies for planning and compliance purposes, and also to defend clients against potential inter-company adjustments proposed by tax authorities.

In June 2014 Martin concluded the first ever APA in Hong Kong, which was a bilateral agreement between Hong Kong and the Netherlands.