

# The Fifth Cross Border Transactions

*Mastering the Management of Tax Planning and Transfer Pricing*

13th - 14th June, 2005

The Bund Hotel, Shanghai



*"Taxation places a substantial burden on company profitability. This burden cannot be eliminated, however, it can be minimised through effective planning"*

#### Your Expert Panel:

##### **Su Xiaolu**

Assistant Inspector,  
International Taxation Department  
of National Taxation Bureau,  
Former Director of Anti-Avoidance  
of Taxation,  
**State Administration of Taxation**

##### **Zhu Qing**

Professor, Department of Finance  
**People's University of China**

**Russell Brown** - Managing Partner

**Dickson Leung** - Senior Partner, Tax & Audit  
**Lehman Brown**

**LEHMANBROWN**

**Luis Coronado** - Partner, Transfer Pricing  
Leader for China

**Zhang Li Guo** - Tax Partner

**Ryan Chang** - Tax Partner

**Bob Fletcher** - Managing Director, Customs &  
International Trade Group, Asia Pacific

**Shu Wei** - Senior Tax Manager & Senior Economist  
**Deloitte Touche Tomatsu**

**Deloitte.**

##### **Peiter de Ridder**

Tax Partner, Asia Pacific Region

**Loyens & Loeff**

**LOYENS & LOEFF**

Don't forget to register  
for Cross Border  
Transactions  
Only US\$595 for the  
first 10 bookings

#### Official Media Partner



As our official media partner  
China Economic Review  
magazine is offering to the  
first 10 registered delegates, a  
very special discounted price  
of **US\$595**. That is a US\$900  
discount off the regular event  
fee.

**SOLD OUT PREVIOUSLY IN  
SHANGHAI AND BEIJING**

#### Over 200 past participants including:

Agfa, Amway, B.Braun, Baleno,  
Baxter Healthcare, Bayer, Ericsson,  
BMW Brilliance, Caterpillar,  
Clariant, Degussa, Dell, EMC,  
Flextronics, Gallup Research, GE  
Industry System, GE Plastic, H.J.  
Heinz, Honeywell, Infineon  
Technologies, Johnson Controls,  
Johnson Electric, Johnson  
Industries, Kao Corporation,  
Keppel Land, Kirin Kungpeng, Kone  
Corporation, Kraft Foods, Lenovo,  
Logitech, Lucent Technologies,  
Maersk Logistics, Michelin,  
Microsoft, Motorola, Nortel  
Telecommunications, Novo Nordisk,  
Oracle, Otis Elevator, Pfizer  
Pharmaceutical, PPG, Rhodia,  
Samsung Electronics, Schwarz  
Pharma, Seagate Technology,  
Siemens Mobile, Tetra Pak,  
ThyssenKrupp Elevator, UTStarcom  
and Volvo amongst many others

**8:30 - 8:50**  
**Registration****8:50 - 9:00**

Opening Remarks from the Chairman

Mr Dickson Leung  
Senior Partner, Tax & Audit  
Lehman Brown

**9:00 - 10:30****China's interpretation of tax avoidance**

- The concept of taxation avoidance and its development
- Tax avoidance and Anti-avoidance conditions in China
- Conditions of international taxation avoidance and anti-avoidance
- Main measures of anti-avoidance of taxation
- The development trends for taxation avoidance
- Implement new pricing system

Su Xiaolu  
Assistant Inspector, International Taxation Department of National Taxation Bureau,  
Former Director of Anti-Avoidance of Taxation,  
State Administration of Taxation

**10:30 - 11:00****Morning Tea & Networking Break****11:00 - 12:00**

Questions &amp; Answers Session

Su Xiaolu  
Assistant Inspector, International Taxation Department of National Taxation Bureau,  
Former Director of Anti-Avoidance of Taxation,  
State Administration of Taxation

**12:00 - 13:00**

Lunch

**13:00 - 14:30****Taxation Management of Transfer Pricing: An International Dilemma**

- Is Transfer pricing purely a tax avoidance instrument?
- The Dilemma of taxation management for transfer pricing
- Development trends of taxation management for transfer pricing

Zhu Qing  
Professor, Department of Finance, People's University of China  
Council Member, China Social Insurance Society and Beijing Financial Society  
Member, China International Taxation Research Society

**14:30 - 16:00****Integrating Taxation, Transfer Pricing and Your Business Needs**

- Review of Transfer Pricing Strategies
- Benefits and Hindrances of Advanced Pricing Agreements in relation to Corporate Objectives
- Review of Pricing and Cost Allocation Methodologies

**Case Study 1: Manufacturing Company****Case Study 2: Service Industry Company****Case Study 3: Trading Company**

Russell Brown  
Managing Partner, Lehman Brown

**16:00 - 17:30****Tax Treaty Planning for Foreign Companies in China**

- Chinese taxes for foreign companies
- Elements of an effective tax treaty in China
- Use of tax treaties to reduce Chinese withholding taxes on the payment of interest, royalties or services fees to foreign companies
- Examples of tax treaties: what works and what does not

Peiter de Ridder  
Tax Partner, Asia Pacific Region  
Loyens & Loeff

**Who should attend:**

- Financial Controllers
- Finance Directors
- Finance Managers
- Heads of Tax
- Tax Directors
- Tax Managers
- CFOs
- General Managers

**Transfer Pricing Workshop**

- Effectively Managing Transfer Pricing Investigations and Audits
- Latest developments in transfer pricing enforcement in China
- How the tax authorities select audit targets
- How to deal with an audit
  - Dos and Don'ts during a transfer pricing audit
  - Settling the matter
    - Negotiating with the tax authorities
    - Appeals and litigation
    - Competent Authority

**Transfer Pricing Risk Management Tools: Documentation**

- Transfer Pricing Documentation Strategies
  - Documentation: why take the trouble
  - When documentation is essential
  - The documentation process
  - Strategic issues
  - Level of quality of process and documentation
  - Other things to think about
  - Other items for your documentation file
  - Documentation for intangible assets and inter company services
- How to improve future compliance through appropriate planning

**Transfer Pricing Risk Management Tools: Advance Pricing Agreements (APA)**

- Latest developments in China
- Effectively using Advance Pricing Agreements (APA)
  - Why should you consider an APA
  - The APA process

**Proactive Transfer Pricing Planning to Achieve Tax Efficiency**

- Effective tax rate (ETR) and ETR drivers
- How to lower ETR
- Transfer pricing planning strategies
  - Manufacturer conversion
  - Distributor conversion
  - Factoring
- Transfer pricing planning: documenting the Changes

**Customs Issues: Customs Valuation in China after WTO Accession**

- Impact of WTO Customs Valuation Agreement on Transfer Pricing Management
  - Transaction value and alternative Customs Valuation Methods
- Latest developments in PRC Customs Valuation legislation
  - Impact on importers
  - Treatment of Royalty and License fee arrangements
  - Other Hot Topics
  - Future developments
- Customs Audit Program
  - The PRC Customs methodology and approach to audit
  - How to deal with a Customs Valuation audit
  - Negotiating with the Customs Authority
- Proactive Customs Valuation planning to achieve global duty savings

**Workshop Timetable**

- 08:30 Registration
- 09:00 Commencement of Workshop
- 10:30 Morning Tea
- 12:30 Lunch
- 13:30 Workshop Resumes
- 15:00 Afternoon Tea
- 17:30 Workshop Ends

"China's State Administration of Taxation (SAT) released on 7 June a notice aimed at strengthening transfer pricing enforcement efforts on a nationwide basis. The notice - Guoshuifa [2004] 70, or Circular [2004] 70 - provides clear evidence that the SAT has become increasingly sophisticated in the transfer pricing area since Circular [1998] 592, which contains China's transfer pricing rules, was issued.

Circular 70 requires field agents to pay close attention to transfer pricing issues and to identify potential transfer pricing investigation targets during their regular tax examinations. The purpose of this requirement is clearly the identification of more transfer pricing investigation targets, so that the anti-tax avoidance specialists do not spend too much time on the identification of investigation targets and focus more on audits of foreign invested enterprises suspected of having transfer pricing issues.

Circular 70 was issued at a critical time in that the SAT and the Ministry of Finance are drafting a new unifying corporate income tax law. We are aware that the new corporate income tax law will most likely include contemporaneous documentation requirements and penalty provisions associated with income adjustments. The new transfer pricing rules also will probably incorporate the SAT's views as outlined in Circular 70." \*

Cross Border Transactions will look at transfer pricing and customs issues, and analyse them from the compliance, risk management and planning perspectives. This course will dissect the interpretation of relevant tax laws as well as provide advice on how to plan in a manner which is both business oriented and legally compliant. Cross Border Transactions is essential to the effective financial management of your organization.

\* source: Shu Wei - Senior Economist - Deloitte

**Luis Coronado**, Partner, Transfer Pricing Leader for China  
**Zhang Li Guo**, Tax Partner  
**Ryan Chang**, Tax Partner  
**Bob Fletcher**, Managing Director, Customs & International Trade Group, Asia Pacific  
**Shu Wei**, Senior Tax Manager

Deloitte Touche Tohmatsu (DTT) is one of the world's leading professional services organizations. With more than 119,000 people in over 140 countries, the member firms serve over one-half of the world's largest companies, as well as large national enterprises, public institutions, and successful, fast-growing global growth companies. DTT's transfer pricing team combines strong international tax and economic expertise with extensive government contacts, language skills, and broad experience in helping multinational companies evaluate their current transfer pricing policies and design suitable and acceptable transfer pricing policies.

For these reasons, DTT's global and U.S. transfer pricing teams have been recognized as the world's leading teams in transfer pricing by both the Euromoney poll and the International Tax Review poll. Euromoney's "Guideto World's Leading Transfer Pricing Advisors" recognized 55 DTT partners worldwide as leading transfer pricing advisors; this was almost as many as the next two firms combined with PwC having 31 partners recognized and E&Y having 27. DTT was also recognized by the International Tax Review: "World's Leading Tax Advisors - Transfer Pricing Specialty (2002)".

Some of DTT's clients include:

- Alcatel
- Bank of Communication
- Bank of Tokyo-Mitsubishi
- BASF Group
- China Resources
- Delphi Automotive System
- D'Long International Strategic Investment
- Dow Chemical
- Dupont
- General Motors
- Kodak
- Lenovo (Legend Computer)
- Morgan Stanley Dean Witter
- Qingling Motor
- Rockwell Group
- Schering Plough
- Shanghai Industrial Group
- UTStarcom

**Russell Brown**  
 Managing Partner, Lehman Brown

Lehman Brown is a China-focused accounting and financial advisory firm operating dedicated offices in Beijing, Shanghai, Tianjin, Shenzhen and Hong Kong and managing an extensive affiliate network providing service throughout China. Combining years of international expertise with practical China experience and knowledge,

Mr. Russell Brown, Managing Partner of the China practice, has over 15 years experience working across a number of countries in Asia, 11 years of which involved establishing and developing businesses in China. Mr Brown draws on vast business and accounting experience, including his role as Global Chief Financial Officer (CFO) for the world's largest public relations and communications consulting company, with 75 offices in 21 countries.

He currently acts as CFO for a number of multinationals operating in China across many different industries, and as an advisor to international companies entering the China market.

Some of Lehman Brown's clients include:

- AOL Time Warner (CNN)
- American Embassy
- Australian Embassy
- British Sugar
- Clarks
- Cristin
- European Union (Tibet)
- Entek
- Kodak Polychrome Graphics
- LVMH Group (Mc Donald Martin)
- Octagon
- Porvair Plc
- Pearson Plc
- Reynolds and Reynolds
- Sabre
- URC (Peggy Foods)
- VAI
- Wind River

**Pieter de Ridder**  
 Tax Partner, Asia Pacific Region  
 Loyens & Loeff

Pieter de Ridder is a tax partner of Loyens & Loeff. He has been based in Asia since early 1991 and has quickly become one of the regional tax experts in Asia. His work focuses on European and Asian tax planning including corporate tax, indirect tax and transfer pricing matters and it covers a wide variety of business sectors, ranging from financial institutions, trading companies, real estate developers, manpower service companies, construction companies to retail/hypermarket businesses operating in one or more Asian countries.

# 第五届 跨境交易战略峰会

掌握中国的税收控制与转移定价问题

2005年6月13- 14日  
上海金外滩酒店



" 税收制度的确给公司的赢利能力造成了实际影响，这些影响虽然不能被根本消除，但可以通过有效规划的手段把它们控制在较低的范围内。 "

在北京与上海两地成功  
举办，反响热烈

共有超过200位参会者，分  
别来自以下公司：

Agfa, Amway, B.Braun, Baleno, Baxter Healthcare, Bayer, Ericsson, BMW Brilliance, Caterpillar, Clariant, Degussa, Dell, EMC, Flextronics, Gallup Research, GE Industry System, GE Plastic, H.J. Heinz, Honeywell, Infineon Technologies, Johnson Controls, Johnson Electric, Johnson Industries, Kao Corporation, Keppel Land, Kirin Kumpeng, Kone Corporation, Kraft Foods, Lenovo, Logitech, Lucent Technologies, Maersk Logistics, Michelin, Microsoft, Motorola, Nortel Telecommunications, Novo Nordisk, Oracle, Otis Elevator, Pfizer Pharmaceutical, PPG, Rhodia, Samsung Electronics, Schwarz Pharma, Seagate Technology, Siemens Mobile, Tetra Pak, ThyssenKrupp Elevator, UTStarcom and Volvo amongst many others

专家讲师组：

苏晓鲁

助理巡视员，国际税务司  
前反避税处处长  
国家税务总局

朱青

金融系教授  
中国人民大学

博扬- 执行合伙人

**Dickson Leung** - 高级合伙人, 税务&审计  
*Lehman Brown*

**LEHMANBROWN**

**Luis Coronado**, 合伙人, 转移定价组中国区负责人

张理国, 税务合伙人

张新华, 合伙人

**Bob Fletcher**, 关税与国际贸易集团亚太区执行董事

苏伟, 高级税务经理及高级经济学家

*Deloitte Touche Tomatsu*

**Deloitte.**

**Peiter de Ridder**

法律咨询服务公司亚太地区税务合伙人

*Loyens & Loeff*

**LOYENS & LOEFF**



Official Media Partner



As our official media partner China Economic Review magazine is offering to the first 10 registered delegates, a very special discounted price of **US\$595**. That is a US\$900 discount off the regular event fee.

**8:30 - 8:50**

签到登记

**8:50 - 9:00**

大会开幕致词

Mr Dickson Leung  
高级合伙人, 税务&审计  
Lehman Brown

**9:00 - 10:30**

避税的中国解释

- 避税的概念及其发展
- 国内避税与反避税的情况
- 国际避税与反避税情况
- 反避税的主要措施
- 避税的发展趋势
- 实施新的定价体系

苏晓鲁  
助理巡视员, 国际税务司  
前反避税处处长  
国家税务总局

**10:30 - 11:00**

茶歇

**11:00 - 12:00**

问答

苏晓鲁  
助理巡视员, 国际税务司  
前反避税处处长  
国家税务总局

**12:00 - 13:00**

午餐

**13:00 - 14:30**

转移定价的税收管理：一个国际性的难题

- 转移定价只是单纯的避税工具吗？
- 对转移定价税收管理的两难情况
- 转移定价税收管理的发展趋势

朱青  
中国人民大学金融系教授  
中国社会保险学会, 北京财政金融学会理事  
中国国际税务研究学会会员

**14:30 - 16:00**

税务协调, 价格转移政策和公司经营需要

- 价格转移策略的回顾
- 先进的价格同盟产生的利益和障碍与合作各方的关系
- 定价及成本分配方法的回顾

案例分析1: 生产型企业  
案例分析2: 服务型企业  
案例分析3: 贸易型企业

博扬  
执行合伙人, Lehman Brown

**16:00 - 17:30**

在华外资企业税收协定筹划

- 在华外资企业税收政策
- 在中国, 一项有效的税收协定的若干要素
- 利用税收协定减少在华外资企业在利息、版权以及服务性费用支付上的扣交税转移
- 税收协定正反案例分析

Peiter de Ridder  
Loyens & Loeff 法律咨询服务公司亚太地区税务合伙人

谁应来参加:

- 财务主管
- 财务总监
- 财务经理
- 财税部门领导
- 税务主任
- 税务经理
- 首席财务执行官
- 总经理

报名参加本届跨境交易会议, 敬请联系 Mark, 发电邮至 [mnee@availcorp.com](mailto:mnee@availcorp.com),  
致电: +86 21 6237 1900 或传真: +86 21 6237 1901

**转移定价讲座**

- 有效进行转移定价的调查与审计
- 中国转移定价立法的最新进展
- 税收当局如何选择审计目标
- 如何应对审计
  - 转移定价审计的“要做”与“不要做”
  - 解决问题的途径
    - 与税收当局磋商
    - 裁决与法律手段
    - 寻求有关当局受理

**转移定价风险管理工具:文档准备**

- 转移定价文件归档战略
  - 文档准备:为什么要准备
  - 何时文档准备是至关重要的
  - 文档准备的程序
  - 战略问题
  - 文档准备程序的质量级别
  - 其他需要想到的问题
  - 文件条款
  - 无形资产与公司内部服务的文档准备
- 如何通过合适的计划来应对将来

**转移定价风险管理工具:事先定价协议 (APA)**

- 在中国的最新进展
- 有效运用事先定价协议 (APA)
  - 为什么要考虑APA
  - APA的流程

**为提高税收效率制定积极的转移定价计划**

- 有效税率 (ETR) 及其驱动因素
- 如何降低ETR
- 转移定价计划战略
  - 生产商转换
  - 分销商转换
  - 因式分解
- 转移定价规划:记录各种变化

**关税方面的问题:中国加入WTO后的关税评估**

- WTO关税评估协议对转移定价管理的影响
  - 交易价值与其他关税评估的方法
- 中国关税评估立法的最新进展
  - 对进口商的影响
  - 使用费协议与许可费安排
  - 其他热点问题
  - 未来的发展
- 关税审计项目
  - 中华人民共和国关税审计办法
  - 如何应对关税评估审计
  - 与海关进行磋商
- 为在全球范围内获得税赋节约,制定积极的关税评估计划

**研讨会时间表**

- 08:30 签到
- 09:00 会议开始
- 10:30 早茶
- 12:30 午餐
- 13:30 会议续始
- 15:00 下午茶
- 17:30 结束

"中国国家税务总局于2004年6月7日发布了一项通知，旨在国家范围的基础上加强转让定价的执行力度。此项通知-国税发[2004-70]，即通知[2004-70]清楚地表明国家税务总局在转让定价方面的操作变得越来越成熟，从通告[1998-592]发布开始，就已经包含了在中国转让定价的规章制度。

通知70要求各地区部门紧密关注转让定价以及在日常税务检验中能够识别潜在的转让定价调查对象。这个要求的目的是能够清楚地识别转让定价调查对象，以便于反避税的专业人员可以在识别对象方面节省时间，并更多地投入到对转移定价问题的外资企业审计。

通知70在一个关键性时刻的发布，是由于国家税务总局和财政部正在起草一份新统一的公司所得税法。众所周知新的公司所得税法将很有可能同时出台系列文件要求和与收入调整相联系的处罚条例。新的转移定价规章将也有可能涵盖国家税务总局在通告70中所提出的观点。" \*

跨国交易行为将视为转让定价和关税问题，并从规则遵守，风险管理和规划的角度来分析。这项课程将会仔细的对相关税法进行诠释，并提供建议，使计划既符合商业导向又做到合理合法。跨国交易对于您的组织开展有效的财务管理是至关重要的。

\*资料来源：苏伟-高级经济师-德勤会计师事务所。

Luis Coronado, 合伙人, 转移定价组中国区负责人  
张理国, 税务合伙人  
张新华, 合伙人  
Bob Fletcher, 关税与国际贸易集团亚太区执行董事  
苏伟, 高级税务经理及高级经济学家

德勤华永会计师事务所是全球顶尖的专业服务公司之一，在全球140多个国家拥有超过119,000名雇员，其成员公司为半数以上的全球性大公司提供专业服务，服务对象同时也包括大型的全国性企业，政府性机构和在全球范围内高速发展的成长型企业。德勤的转让定价服务部门拥有在国际税务和经济分析领域首屈一指的专业服务能力，并集与政府部门的良好关系，相关的语言沟通能力，丰富的服务经验于一体，帮助跨国公司评估其现有的转让定价模式，及制定合适和可行的转让定价政策。

基于以上原因，德勤华永在全球和美国的转让定价部门在《欧洲货币》和《国际税务评论》所举行的投票活动中被评为全球最佳的转让定价服务团队。德勤在世界各地共有55个合伙人被《欧洲货币》评为"全球最佳转让定价顾问"，这个数字几乎相当于紧随其后的普华永道（31人）和安永（27人）之和。德勤在《国际税务评论》"全球最佳税务顾问 转让定价（2002）"的调查中也受到了高度评价。

德勤华永会计师事务所的部分客户包括:

- 阿尔卡特
- 交通银行
- 东京三菱银行
- 巴斯夫
- 华源
- 德尔福汽车系统
- 德隆国际战略投资
- 陶氏化学
- 杜邦
- 通用汽车
- 柯达
- 联想
- 摩根斯坦利添惠
- 庆陵摩托
- 罗克韦尔
- 先灵葆雅
- 上海工业集团
- UT斯达康

博杨  
执行合伙人, Lehman Brown

LehmanBrown是一家主要在中国提供会计和金融及商务咨询服务公司，分别在北京、上海和香港设有办事处和分支机构。覆盖中国各大中城市的关联企业网络可以满足我们在中国各地区提供客户全面服务。

结合多年的国际经验专业知识，以及在中国多年的实践，LehmanBrown可同时向国际及本地客户给予有效的建议和支持。

LehmanBrown可以为所有准备在中国开展商业的客户提供"全程服务"。包括前期工作，即潜在市场调查、公司构建及竞争对手了解等方面给予有建设性的建议，待确定投资后帮助客户进行组建注册工作，并在公司运营后给予发展指导和筹划策略。LehmanBrown同样为公司的合并、收购及重组提供服务。

LehmanBrown的合作伙伴Lehman, Lee and Xu法律事务所是一家同样具有国际及本地法律事务咨询服务的事务所。

中国地区的执行总裁博杨先生拥有15年在亚洲多个国家工作及11年协助客户在中国成立并发展业务的宝贵经验。博杨先生为一家国际公关顾问公司任全球财务执行总裁期间负责该公司位于21个国家共75个办公室的财务管理，积累了丰富的商业及会计经验。

目前博杨先生任职多家跨国公司的财务总监，涉及各个行业，并为多个国际公司进入中国市场提供顾问服务。博杨先生同时担任英国CIMA组织北京办事处的代表。

LehmanBrown的部分客户包括:

- 时代华纳(CNN)
- 美国大使馆
- 澳大利亚大使馆
- 英皇糖业
- Clarks
- 克莉斯汀
- 欧盟(西藏)
- 恩泰克艾迪
- 柯达保丽光
- LVMH Group(麦当劳·马丁)
- Octagon
- Porvair Plc
- Pearson Plc
- 瑞诺德
- Sabre
- URC(Peggy Foods)
- VAI
- 美国风河

**Peiter de Ridder**

法律咨询服务公司亚太地区税务合伙人  
Loyens & Loeff

Peiter de Ridder是Loyens & Loeff法律咨询服务公司税务合伙人，自从1991年初就开始在亚洲开展工作，并迅速成为亚洲地区税务专家之一。Peiter de Ridder的工作重心是欧洲及亚洲税收筹划，包括公司税、间接税以及转让定价等事务，所覆盖的行业十分广泛，分布在多个亚洲国家，包括金融机构、贸易公司、房地产发展商、人力服务公司、建筑公司以及零售店/大卖场。

## Registration Form 会议登记表 mktxtbt05

Please complete the details below and fax back to: (86 21) 6237 1901

Company Name 公司名称 \_\_\_\_\_

Name 姓名 \_\_\_\_\_ Position 职位 \_\_\_\_\_

Name 姓名 \_\_\_\_\_ Position 职位 \_\_\_\_\_

Name 姓名 \_\_\_\_\_ Position 职位 \_\_\_\_\_

Tel 电话 \_\_\_\_\_ Fax 传真 \_\_\_\_\_ E-mail 电子邮件 \_\_\_\_\_

Address 地址 \_\_\_\_\_

### Authorisation 批准人

Name 姓名 \_\_\_\_\_ Position 职位 \_\_\_\_\_

Date 日期 \_\_\_\_\_ Signature 签名 \_\_\_\_\_

### Event Fee 会务费 (Please Tick ✓)

- 2 Full Days Event US\$995 / SG\$1750\* per participant, Early Bird Fee (Before 29th April, 2005)  
2天会议, 会务费每位US\$995 / SG\$1750\* (2005年4月29日以前预定)
- 2 Full days Event US\$1495 / SG\$2615\* per participant  
2天会议, 会务费每位US\$1495 / SG\$2615\*
- Group Booking: Bring 3 or more delegates to this event and benefit from a 10% SAVING off the regular price  
团购优惠: 若3人或者3人以上参加此次会议, 将享有常规价格的10%折扣优惠

\*Credit Card Payments will be charged at the SG\$ price

\*信用卡将以新加坡元结算

Don't forget to register  
for Cross Border  
Transactions  
Only US\$595 for the  
first 10 bookings

### Payment Method 付款方法

Bank Transfer 银行转帐

Account 银行帐户: Avail Corporation Limited

Bank 银行: The Hongkong and Shanghai Banking Corporation Limited

Branch 支行: Hong Kong Office

Account No 帐号: 502-198583-838

Credit Card 信用卡

All credit booking will appear on your statement at the Singapore Dollar price.

所有信用卡预定都将通过新加坡元结算

Visa  Mastercard  American Express

Card Holders Name 持卡人姓名: \_\_\_\_\_

Card Number 卡号: \_\_\_\_\_

Signature 签名: \_\_\_\_\_ Expiry Date 到期日: \_\_\_\_\_

### Cancellations & Substitutions 取消和代替:

- \* Delegate Substitutions are welcome at any time up until the date of the event.  
参与人员的更换在会议前的任何时候都受欢迎。
- \* If the client wished to cancel their registration a 50% cancellation fee will be charged. All cancellations must be received at least two (2) weeks prior the event date via fax.  
如果客户想要取消登记, 则将要求支付50%的取消费用。所有取消会议之申请必须于会议召开两周前以传真的形式发送给我们。
- \* If the event is cancelled, Avail Corporation will provide a full refund.  
如果活动被取消, 则Avail Corporation将提供全额退款。
- \* If the event dates are changed due to any reason outside the control of Avail Corporation, your registration will be transferred to the new dates. If you are unable to attend on the new dates a credit of an equivalent amount to another conference will be provided or a refund of 85% of the event fee will be provided. Under such circumstance, Avail Corporation would the other 15% service fee to cover expenses for the reason of the client's cancellation.  
任何由于不可抗力而造成会议日期的更改, 您的登记将被改在新的日期。如果您无法参加日期更改后的活动, 您可以参加Avail Corporation组织的其他任何等值的活动, 或者获得85%的款项返还。在这种情况下, Avail Corporation将索取15%的服务费来用于支付客户取消登记引起的任何支出。

### Indemnity 赔偿:

Should the event be cancelled or the dates changed for any reason outside the control of Avail Corporation, the venue or speakers change, or due to an act of terrorism, extreme weather conditions, industrial action or natural disaster, Avail Corporation shall endeavor to re-schedule but the client hereby indemnifies and holds Avail Corporation harmless from and against any and all costs, damages and expenses, including legal fees, which are incurred by the client. The construction, validity and performance of this agreement shall be governed in all respects by the local law to the exclusive jurisdiction of whose courts the Parties hereby agrees to submit.

任何非Avail Corporation所能控制的原因造成会议取消, 日期更改, 地点和演讲者的更改, 或由于恐怖主义、恶劣天气, 产业行为或自然灾害而造成的, Avail Corporation将尽力重新安排活动。但客户在此保证Avail Corporation不承担客户方据此产生的部分或全部成本、损失和开支包括客户所发生的律师费用本协议的制定、效力和履行将完全受到双方同意的争议提交的法院所在地的法律管辖。