

Global CTA Webinar – Global Mobility in 2022 & Beyond

6 October 2022

Programme

Time	Topic	Speaker
08.30-08.35	Introduction and Opening Remarks - Chairperson	Sarah Connellan , Partner & COO, <i>EY</i> Ireland
08.35-08.50	Technology and Global Mobility – Mismatches and Challenges <ul style="list-style-type: none">• Overview - world of mobility is changing• Technology - day tracking (authority/ER/EE)• Mismatches - tracking (domestic v treaty), ER obligations (required v practical), non-alignment of tax year, EE burdens of proof• Tax System challenges - expertise, digitisation, trailing income, Treaty consistency, nationalisation/social impact	Gavin Duffy , Global Mobility Partner, <i>Vialto Partners</i> South Africa
08.50-09.05	Current Expatriate Tax Issues & Working from Home Abroad <ul style="list-style-type: none">• Introduction to the changing world of mobility:<ul style="list-style-type: none">○ Accelerated by the pandemic - No longer just A to B linear assignments○ Different aspects of mobility including remote work• Talent issue – the great resignation<ul style="list-style-type: none">○ Call for greater flexibility and better experience for employees• General trends in remote working<ul style="list-style-type: none">○ Whilst accelerated by pandemic – this was coming anyway• Specific challenges of remote working –<ul style="list-style-type: none">○ Breadth of issues, not just tax!○ Illustrative examples• Further policy and practical considerations of implementation, including the importance of Communications• Role of technology• Tax Authorities/OECD/other bodies, etc – insights re: reviews and specific focus	Joanne Haslehurst , Partner, <i>Deloitte Global Employer Services</i> UK
09.05-09.20	Corporate Tax Challenges including Mitigating PE Risks <ul style="list-style-type: none">• Introduction to the concept of Permanent Establishment (PE)• Common scenarios and issues encountered by multinational enterprises under the COVID-19 pandemic, including travel restrictions and curtailment of business operations• Guidelines from the OECD and certain jurisdictions• Real-life case sharing (mixture of stranded workers, home office, travel schemes for employees, etc.) and general recommendations	Desmond Wong International Tax Partner, <i>PwC</i> Hong Kong
09.20-10.00	Panel Discussion with Q&A	All

Speakers

Sarah Connellan, Chairperson, is Chief Operating Officer for EY Ireland and Partner in the People Advisory Services group in Dublin. As the Chief Operating Officer for EY, Sarah sits on the Irish Leadership Team and has day-to-day responsibility for running and managing a business of more than 15,000 people.

In addition to her role as COO, Sarah advises leading Irish and multinational companies on tax and HR matters relevant to their employees and directors. Seasoned in helping clients with their tax-efficient delivery of remuneration, social security, workforce downsizing and reward strategy, she also advises organisations on tax, financial, regulatory and strategic challenges associated with the mobility of people across the globe.

Sarah has spent her entire career in professional services, focusing on helping clients thrive through investing in people. Sarah holds a Bachelor of Science in Management from Trinity College. She is also a Chartered Tax Adviser (CTA) with the Irish Tax Institute.

Gavin Duffy is a Tax Partner and national leader of the South African practice of Vialto Partners, based in Johannesburg. Gavin has over 25 years of professional experience in expatriate taxation with PwC and, since May 2022, Vialto Partners. Prior to working in South Africa, Gavin worked for 7 years with PwC in Ireland.

In addition to degree and post-graduate business qualifications, Gavin is an overseas Associate of the Irish Tax Institute (CTA) and is a “Master Tax Practitioner” (MTP) with the South African Institute of Taxation (SAIT). Gavin is the lead client relationship partner for many of Vialto Partner’s largest African expatriate tax engagements.

Joanne Haslehurst is a Tax Partner, based in the UK, within Deloitte’s North South Europe practice. She has over 25 years’ experience advising clients in Global Mobility, Reward and Pensions Advisory. She has extensive experience of international reward strategy including Mobility policy design and implementation, and works across multiple industries to support our clients with a broad range of Global Employer Services (GES) services including tax, immigration, social security, and broader strategic challenges.

In addition, in recent years Jo held the role of ‘People & Purpose’ partner for the UK Tax and Legal practice, committed to an active and engaging talent agenda for our people. Jo contributes to many Global Mobility seminars and events and is a former Dean of the EMEA Deloitte Mobility Client Conference.

Jo also leads on Client & Industries for GES and is responsible for our market strategy and client engagement within both the Global Mobility and Reward practices. Jo has a Law Degree (Llb Hons) from Birmingham University and is a Chartered Tax Advisor in the UK (CIOT).

Desmond Wong joined PwC in 2007 and is a Tax Partner of PwC Hong Kong’s corporate tax practice.

In 2012, Desmond was sent to PwC US on a three-year secondment programme, during which he worked in the Los Angeles and Atlanta offices respectively. He was involved in US tax compliance work as well as international tax planning projects.

Desmond has demonstrated strong expertise in providing tax services to a large number of multinational and domestic clients, with industry focus on technology, consumer & industrial products, and the government sector. Whilst acting as the regional tax coordinator for a number of PwC priority clients with global footprints, Desmond has also assisted a number of local clients and startups on pre-IPO tax, business expansion, tax locations study, and operational planning matters.

Desmond has extensive experience in Hong Kong and international tax consultancy work including cross-border tax planning and corporate restructuring, tax-efficient holding structures, tax planning for IPO, mergers and acquisition / tax due diligence, tax ruling application, tax investigation, HK stamp duty planning, debt financing structuring, etc.

Desmond is a passionate speaker and takes part in different seminars or workshops organised by PwC, business associations, or government bodies. This includes ACCA, CPA Australia, HK Cyberport, HK General Chamber of Commerce, HK Productivity Council, HK Science Park, HK Trade Development Council, Inland Revenue Department, Invest HK, the Italian Chamber of Commerce, SCCACPA, Standard Chartered, etc.

Desmond is a Member of the Hong Kong Institute of Certified Public Accountants, and the Association of Chartered Certified Accountants and Council Member and Fellow Member of The Taxation Institute of Hong Kong.