

E-seminar:

Programme Code: ESEMTF202029

BEPS 2.0 Pillar 2 blueprint

About the topic

On 12 October 2020, the G20/OECD Inclusive Framework on BEPS (“inclusive framework”) released two detailed “blueprints” in relation to its ongoing work to address the tax challenges arising from the digitalization of the economy. The Pillar 2 blueprint proposes a set of interlocking international tax rules designed to ensure that large multinational businesses pay a minimum level of tax on all profits in all jurisdictions.

In this seminar, the speakers will cover the following topics:

- Core elements of the Pillar 2 blueprint and important points of reference;
- The interlocking rules and order of application of these rules, treaty compatibility and dispute prevention;
- Carve-outs and exclusions;
- Interaction between the GloBE rules and the US GILTI rules; and
- Implications to MNE groups headquartered in Hong Kong; and foreign MNE groups that have investments in Hong Kong.

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About the event

Available period	15 Dec 2020 – 14 Dec 2021
Format	E-seminar
Fee	<ul style="list-style-type: none">• Taxation Faculty member: HK\$120• HKICPA member or student; and IA/ HKIAAT’s member or student: HK\$150• Non-member: HK\$330 <i>Not a faculty member? Click here to join.</i>
Language	English
HKICPA CPD credit	1.5 hours (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Application deadline	Online registration by 14 Dec 2021 (offline registration by 9 Dec 2021)

Speaker

Jonathan Culver
Partner, International Tax
Services, Deloitte

Moderator

Eric Chiang
Deputy Director, Advocacy &
Practice Development, HKICPA

* Please refer [here](#) for descriptions of the various ratings.



About the speaker

Jonathan Culver

Partner, International Tax Services, Deloitte

Jonathan is a Financial Services Tax Partner with a Tax Advisory focus. He is a Hong Kong and International Tax specialist, with significant APAC experience.

Jonathan began his career in London where he specialized in complex tax planning. Jonathan has worked both as an advisor and “in-house” and has spent time at US, UK and Australian investment banks.

Jonathan specializes in private equity and principal acquisitions; complex financial instruments; structured finance, leasing and Islamic finance; capital markets, booking methodologies and transfer pricing; group restructurings and profit repatriation; tax efficiency and optimization; and tax controversy and disputes.

He regularly assists industry bodies in providing technical feedback to the Hong Kong Inland Revenue Department and in responding to OECD consultation documents.