

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**

- Taxation Faculty member: HK\$120
- HKICPA member or student; and IA/ HKIAAT’s member or student: HK\$150
- Non-member: HK\$330

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**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.