

E-learning webinar:

Event Code: EWEB25070801

Crypto-assets: Latest developments and tax reporting updates

About the topic

Digital assets have enabled the transfer and exchange of value without the need for traditional financial accounts and intermediaries. Meanwhile, to address the need for more tax transparency, the Organisation for Economic Co-operation and Development (OECD) introduced the Crypto Asset Reporting Framework (CARF), which over 60 jurisdictions have committed to implementing, to enable exchanges to commence by 2027 or 2028. Once local legislation is in place, businesses involved in digital assets falling within the scope of Crypto-Asset Service Providers (CASPs) are required to satisfy due diligence and reporting requirements. Amendments are also being made to the Common Reporting Standard to include e-money and expand the definitions to cover digital assets and crypto derivatives.

Hong Kong is among the jurisdictions that recently committed to implementing CARF and aims to commence the first exchanges under CARF in 2028. Aside from the developments in tax reporting, the recent examples published by the Inland Revenue Department (IRD) on the patent box regime also shed light on the application of the incentive scheme to companies in the blockchain industry.

In this webinar, the speakers will:

- Recap the IRD's current views on the taxation of digital assets
- Share the tax implications for commonly observed business models
- Share the reporting implications for CASPs under CARF

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About the event

Date & time	Tuesday, 8 July 2025 1:00 p.m. – 2:00 p.m.
Format	Live webinar
Fee	<ul style="list-style-type: none">• Taxation Faculty member: HK\$230• HKICPA member or student; and IA: HK\$270• Non-member: HK\$400 <i>Not a faculty member? Click here to join.</i>
Language	English
HKICPA CPD credit	1 hour (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	Online registration by 4 July 2025 (offline registration by 3 July 2025)

Speakers

Sophia Chan

Member, Taxation Faculty
Executive Committee, and
Partner, Tax Services,
PwC Hong Kong

Tommy Hui

Senior Manager, Tax Services,
PwC Hong Kong

Chair

Ingrid Lau

Member, Taxation Faculty
Member Services Panel, and
Partner, Tax Services,
PwC Hong Kong

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



About the speakers

Sophia Chan

Member, Taxation Faculty Executive Committee, and Partner, Tax Services, PwC Hong Kong

Sophia is a tax partner specialising in Hong Kong and international tax. The projects she has worked on include corporate and operation structuring for initial public offerings, cross-border transactions, tax due diligence reviews and tax disputes and resolution. In recent years, Sophia has also helped her multinational clients with a global business presence to prepare for the rollout of BEPS Pillar 2.

Sophia's clients are mainly from the consumer markets and technology sectors and she has worked on various tax consulting projects for these clients including:

- Assisted a multinational corporation to structure their family office in Hong Kong and obtained the first positive ruling for tax concessions for family-owned investment holding vehicles in Hong Kong;
- Assisted multinational corporations to assess the impact of BEPS Pillar 2 on their groups and to plan for restructuring of their business models and holding structures to prepare for the changes; and
- Acted as a sell-side tax advisor for a multinational logistics client in a significant merger and acquisition transaction of over HK\$20 billion, and the pre- and post-deal restructuring.

Ingrid Lau

Member, Taxation Faculty Member Services Panel, and Partner, Tax Services, PwC Hong Kong

With extensive experience in providing professional services to both private and listed clients, Ingrid has been actively involved in handling tax investigation cases, dispute settlement with the Hong Kong tax authority, as well as assisting with initial public offering processes, including those covering e-commerce. She has advised on major regional assignments, including corporate restructuring and cross-border transactions in APAC, and Pillar 2 advisory work, and has overseen international M&A projects including due diligence and inbound / outbound investments planning and execution. Her focus areas include the real estate, food and consumer products, and technology, media & telecommunications sectors.

Tommy Hui

Senior Manager, Tax Services, PwC Hong Kong

Tommy Hui is a senior manager of PwC Hong Kong's corporate tax practice engaged in serving clients within the technology, media and telecommunications sectors. He has extensive knowledge in advising clients in matters ranging from internal restructuring, divestment, due diligence, and blockchain/ crypto-related projects. He is also experienced in international tax and as one of the core members in the PwC Crypto team. In that capacity, he has been involved in various PwC publications regarding blockchain and cryptocurrencies.

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Registration

- **Online enrolment by 4 July; offline enrolment by post or email also by 3 July:**

Complete the enrolment form and return it to the Institute by 3 July, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Email registration will be accepted for payment by any VISA/ Master card or the BOC HKICPA UnionPay card.

You may consider your registration to be successful unless you receive notification from us to the contrary.

- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **Contact Mr. Terry Lam at 2287-7386 for enquiry.**