



E-learning webinar:

Event Code: EWEB25092601

BEPS 2.0 Pillar Two webinar series: Next steps for multinational enterprise groups in Hong Kong

About the topic

Against the background of the Inland Revenue (Amendment) (Minimum Tax for Multinational Enterprise Groups) Ordinance 2025, which is now in effect, the Taxation Faculty is organising a series of e-seminars to provide members with a better understanding of the implications of the Organisation for Economic Co-operation and Development (OECD)'s Base Erosion Profit Shifting initiative and action plans (BEPS), with a particular focus on Pillar Two measures. In brief, we will provide an overview of Pillar Two and its international development, discuss its implementation in Hong Kong (HK), navigate the compliance and reporting requirements, and explore next steps for multinational enterprise (MNE) groups in HK.

Over 130 jurisdictions in the OECD/G20 Inclusive Framework on BEPS agreed a two-pillar approach to address the tax challenges arising from the digitalisation of the economy, in 2021. Pillar Two introduces a global minimum effective tax rate to be imposed on MNE groups with consolidated revenue of €750 million or above. A number of jurisdictions, including European Union countries, the United Kingdom, Australia, Canada and Vietnam, have already implemented the Global Anti-Base Erosion (GloBE) rules and a domestic top-up tax (DMT) of 15%, commencing from 2024.

To fulfil HK's international obligation to tackle cross-border tax evasion and safeguard its taxing rights, the above ordinance was passed by the Legislative Council on 28 May 2025. Following this, HK has implemented the GloBE rules and introduced a Hong Kong DMT for MNE groups with fiscal years starting on or after 1 January 2025.

In this webinar, the speakers will:

- Recap certain key provisions in the legislation
- Explore major considerations in complying with the legislation
- Share practical tips for MNE groups preparing for the changes

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About the event

Date & time	Friday, 26 September 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 24 September 2025 (offline registration by 23 September 2025)

Speakers

Ivan Lam

Partner, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Winnie Kwan

Member, Taxation Faculty Member Services Panel, and Partner, International Tax and Transaction Services, Ernst & Young Tax Services Limited

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



About the speakers

Ivan Lam

Partner, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Ivan has over 16 years of experience in tax and regulatory consulting services. As a very experienced tax expert, Ivan specialises in corporate restructuring, mergers and acquisitions, tax healthcheck and financial planning for HK/mainland China inbound/outbound investment.

Ivan also specialises in BEPS 2.0 Pillar Two. He has assisted over 50 multinational corporation (MNC) groups (covering financial services, property development, asset management, hi-tech, listed groups and family office) to assess the BEPS 2.0 Pillar Two impact to the group and provide different solutions to minimise such impact. He is experienced in providing BEPS 2.0 Pillar Two compliance support to different MNC groups, including but not limited to conducting trainings, providing data input guidance, and supporting enterprise resource planning system upgrades.

Winnie Kwan

Member, Taxation Faculty Member Services Panel, and Partner, International Tax and Transaction Services, Ernst & Young Tax Services Limited

Winnie has over 15 years of experience in providing international tax and business advisory services to a wide range of clients, including MNCs, listed groups and privately owned businesses. Winnie has clients from various industries, specialising in technology, media, telecommunications.

Winnie's tax experiences include corporate tax compliance and advisory, such as tax due diligence, group restructuring planning, intellectual property structuring, operation review, resolving offshore claim disputes, tax planning involving cross-border transactions, permanent establishment assessments and BEPS 2.0 Pillar Two advisory and compliance support.

Winnie is a frequent speaker in tax seminars and workshops. She is also an author of various tax articles.

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- The Institute takes no responsibility for any loss incurred by any person acting or refraining from acting as a result of participation in the event.

Registration

- **Online enrolment by 24 September; offline enrolment by post or email also by 23 September:**
Complete the enrolment form and return it to the Institute by 23 September, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". E-mail 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 Ms. Zita Cheung at 2287-7057 for enquiry.**