



E-learning webinar:

Event Code: EWEB25090101

## BEPS 2.0 Pillar Two webinar series: Implementation in Hong Kong – Overview and interactions with existing tax regime

### 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:

- Explain the implementation framework in Hong Kong by discussing the key provisions
- Illustrate the calculations of GloBE income and HKMTT through examples
- Explore the interaction between the legislation and the existing tax rules

[Click here](#) for more events by Taxation Faculty

### About the event

<b>Date &amp; time</b>	<b>Monday, 1 September 2025</b> 1:00 p.m. – 2:00 p.m.
<b>Format</b>	<b>Live webinar</b>
<b>Fee</b>	<ul style="list-style-type: none"><li>• Taxation Faculty member: HK\$230</li><li>• HKICPA member or student; and IA: HK\$270</li><li>• Non-member: HK\$400</li></ul> <i>Not a faculty member? <a href="#">Click here</a> to join.</i>
<b>Language</b>	English
<b>HKICPA CPD credit</b>	1 hour (subject to actual attendance)
<b>Rating</b>	Intermediate level*
<b>Competency</b>	Taxation*
<b>Application deadline</b>	<b>Online registration by 28 August 2025</b> (offline registration by 27 August 2025)

### Speakers

#### Ingrid Lau

Partner, Tax Services,  
PwC Hong Kong

#### William Wong

Senior Manager, Tax Services,  
PwC Hong Kong

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



## About the speakers

### Ingrid Lau

#### 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. She has advised on major regional assignments, including corporate restructuring, cross-border transactions, and Pillar Two advisory work, as well as international M&A projects, including due diligence and inbound/ outbound investments planning and execution. Ingrid's advisory experience covers a variety of sectors including real estate, food and consumer products, shipping and logistics, and technology, media and telecom.

### William Wong

#### Senior Manager, Tax Services, PwC Hong Kong

William joined PwC in 2013 and is a Tax Manager of PwC Hong Kong's corporate tax practice. He has over 10 years of experience in providing Hong Kong, the Mainland and international tax and business consulting services and assisting companies with cross-border transactions on tax planning and tax structuring. Over the past few years, William has advised different government-related and non-government organisations in Hong Kong on investing and doing businesses in the ASEAN and Free Trade Agreement countries. William holds a Bachelor of Commerce degree from the University of Melbourne. Besides, he is a member of the Certified Practising Accountants (CPA) Australia.

#### Disclaimer

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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 28 August; offline enrolment by post or email also by 27 August:**

Complete the enrolment form and return it to the Institute by 27 August, 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 Mr. Terry Lam at 2287-7386 for enquiry.**