



E-learning webinar:

Event Code: EWEB25091801

BEPS 2.0 Pillar Two webinar series: Navigating compliance and reporting requirements

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:

- Explore general Pillar Two compliance and reporting requirements
- Highlight the timeline, filing and disclosure obligations in Hong Kong
- Sharing practical challenges and tips

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About the event

Date & time	Thursday, 18 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 <p><i>Not a faculty member? Click here to join.</i></p>
Language	English
HKICPA CPD credit	1 hour (subject to actual attendance)
Rating	Intermediate level*
Competency	Taxation*
Application deadline	Online registration by 16 September 2025 (offline registration by 15 September 2025)

Speaker

Chung Yiu Hong
Tax director, International Tax and
M&A Services, Deloitte China

Chair

Doris Chik
Member, Taxation Faculty
Executive Committee, and Tax
Partner, Deloitte China

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



About the speaker

Chung Yiu Hong

Tax director, International Tax and M&A Services, Deloitte China

Hong is a tax director with Deloitte China's International and M&A Tax Services based in Hong Kong. He specialises in cross border restructuring and business model optimisation exercises involving mainland China and Hong Kong, including tax-free direct and indirect transfers, stamp duty relief, substance enhancement for tax treaty and special regime purposes. Hong is one of the Deloitte China firm's core members for Pillar Two services and has regularly represented Deloitte Hong Kong in public seminars.

Hong provides one-stop tax services to multinational and private clients who wish to invest into mainland China and Hong Kong, including structuring and acquisition issues, Pillar Two advisory, intellectual property planning and implementation, supply chain planning, cross-border transfer pricing strategies, corporate reorganisations, family office set up, and tax/regulatory compliance matters. He has assisted clients in a wide range of industries, including finance, manufacturing, consumer goods, pharmaceuticals, technology, apparel, software and electronics.

Hong holds a B.A. from the Chinese University of Hong Kong. He is a member of the Institute.

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 16 September; offline enrolment by post or email also by 15 September:**
Complete the enrolment form and return it to the Institute by 15 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 Mr. Terry Lam at 2287-7386 for enquiry.**