



E-learning webinar:

Event Code: EWEB26030301

Crypto asset reporting framework and Common Reporting Standard 2.0 information reporting

About the topic

Tax transparency is entering a new phase. Alongside the Organisation for Economic Co-operation and Development (OECD)'s Crypto-Asset Reporting Framework (CARF) for relevant Crypto-Asset Service Providers (CASPs), amendments to the Common Reporting Standard (CRS 2.0) are also being proposed, to capture e-money, central bank digital currencies and certain digital-asset related products, with exchanges expected to be made by the first batch of implementing jurisdictions starting in 2027.

Hong Kong supports international efforts to enhance tax transparency and implemented the CRS framework, with its associated due diligence and reporting requirements, several years ago. Given the Hong Kong SAR Government commitment to implement international standards in this area, the Financial Services and the Treasury Bureau and the Inland Revenue Department have launched a public consultation on the implementation of CARF and CRS 2.0 regulation in Hong Kong.

In this webinar, the speakers will:

- Recap on the current reporting obligations for financial institutions in Hong Kong under prevailing statutes
- Provide an overview of the global implementation timeline of CARF and key upcoming changes arising from CRS 2.0
- Share the reporting implications under CARF and CRS 2.0 from both the reporting entity and account holders (e.g. high net worth individuals) perspectives

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About the event

Date & time	Tuesday, 3 March 2026 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 27 February 2026 (offline registration by 26 February 2026)

Speakers

Kathleen Wang
Partner, Tax Services,
PwC Hong Kong

Tommy Hui
Senior Manager, Tax Services,
PwC Hong Kong

Chair

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

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



About the speakers

Kathleen Wang

Partner, Tax Services, PwC Hong Kong

Kathleen is a Tax Partner of PwC Hong Kong, who has extensive experience in acting as the Asia Pacific tax contact for multinational and China-based client to provide Hong Kong tax advisory and tax compliance services. She is the champion partner for Common Reporting Standard (CRS) and Automatic Exchange of Information (AEoI), has led a number of CRS advisory engagements in the past, including financial institutions (FIs) in the banking and insurance industries, and securities, fund, REIT, as well as other non-FI segment, clients. She has also contributed to PwC publications on the latest OECD developments in the CRS and AEoI, and delivered speeches in a number of CRS seminars organized by governmental bodies and industry organizations.

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 27 February; offline enrolment by post or email also by 26 February:**

Complete the enrolment form and return it to the Institute by 26 February, 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.**