

E-learning webinar:

Event Code: EWEB26081801

Pillar Two Side-by-Side Package: Preparing for the new global minimum tax landscape

About the topic

The Side-by-Side Package for Pillar Two, released by the OECD in January 2026, has reshaped the global minimum tax regime. The aim of the package is to make the coexistence of different minimum tax systems, including the approach to minimum taxation adopted by the United States, more practical, by introducing additional safe harbours, structural simplifications, and clarifications. In particular, the package includes the Side-by-Side System, the Simplified Effective Tax Rate (ETR) Safe Harbour, an extension of the Transitional Country-by-Country Reporting (CbCR) Safe Harbour, and the Substance-based Tax Incentive Safe Harbour.

In this webinar, the speaker will:

- Highlight the key features of the Side-by-Side Package;
- Share her insights on the potential implications for multinational enterprises, and the impact on existing tax incentives in Hong Kong; and
- Discuss how to apply the newly introduced safe harbour rules to multinational groups operating in Hong Kong.

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

About the event

Date & time	Tuesday, 18 August 2026 12:30 p.m. – 2:00 p.m.
Format	Live webinar
Fee	• Taxation Faculty member: HK\$230 • HKICPA member or student; and IA: HK\$280 • Non-member: HK\$410 <i>Not a faculty member? Click here to join.</i>
Language	English
HKICPA CPD credit	1.5 hours (subject to actual attendance)
Rating	Advance level*
Competency	Taxation*
Application deadline	Online registration by 14 August 2026 (offline registration by 14 August 2026)

Speaker

Doris Chik

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

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



About the speaker

Doris Chik

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

Doris Chik is a tax partner of Deloitte's National Tax Technical Centre in Hong Kong. She has more than 25 years of professional experience in tax services. Her broad professional experience is gained from the provision of corporate tax services, international tax services, tax technical research and analysis, as well as overseas working experience. Doris specializes in cross-border transactions, regional tax planning, and corporate restructuring for multinational clients.

In her current role, Doris focuses on emerging global tax initiatives and rapidly evolving Hong Kong tax developments. This includes the OECD's Pillar Two global minimum tax, the Foreign-Sourced Income Exemption (FSIE) regime, and various tax concession frameworks. She is a frequent speaker at major tax seminars and actively contributes to tax policy consultations. Through her thought leadership, she has authored numerous technical articles and publications on tax matters.

Disclaimer

- The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute or reflect the official policies and views of the Institute or its members.
- The Institute does not endorse or recommend any products or services and is not responsible for any loss or damage arising from using such products or services.
- Participants are reminded that there are a wide range of products or services available in the market. Participants should carry out their own research and obtain independent advice before subscribing to any products or services.
- 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 14 August; offline enrolment by post or email also by 14 August:**

Complete the enrolment form and return it to the Institute by 14 August, 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 Ms. Katelyn Chan at 2287-7057 for enquiry.**