

# Tax challenges of the digital economy

Programme Code: SCPD18102902

## About the topic

The rapid growth of the digital economy poses challenges for international taxation. In order to understand and help address these challenges, under Action 1 of the Base Erosion and Profit Shifting (BEPS) initiative, the Organisation for Economic Co-operation and Development (OECD) published "Addressing the Tax Challenges of the Digital Economy" Final Report in 2015. More recently, the OECD has issued "Tax Challenges Arising from Digitalisation - Interim Report 2018", to further analyse the evolution of new business models and the potential tax implications of those models.

In this seminar, the speaker will share updates on the developments of taxation in the digital economy, including:

- Key highlights of OECD Interim Report 2018
- Proposed measures or rules issued by the European Union and others
- New thoughts on "nexus" for sales and use tax under the US Supreme Court case South Dakota v. Wayfair, Inc., et al., (June 21, 2018).

## About the event

<b>Date &amp; Time</b>	29 October 2018, Monday 7:00 – 8:30 pm
<b>Venue</b>	The Hong Kong General Chamber of Commerce 22/F United Centre, 95 Queensway, Hong Kong
<b>Fee</b>	<ul style="list-style-type: none"> <li>• Taxation Faculty member: HK\$120</li> <li>• HKICPA member or student; and IA/ HKIAAT's member or student: HK\$150</li> <li>• Non-member: HK\$330</li> </ul> <p><i>Not a faculty member? Click <a href="#">here</a> to join.</i></p>
<b>Language</b>	English
<b>HKICPA CPD credit</b>	1.5 hour (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Participant</b>	Tax practitioners and those who wish to know the latest development of digital economy
<b>Objective</b>	To provide updates on digital economy
<b>Application deadline</b>	<b>24 October 2018</b>

### Speaker

#### Becky Lai

Senior Advisor, Mainland China & Hong Kong Tax Policy Leader, EY

### Chair

#### Lorraine Cheung

Member of HKICPA China Tax Subcommittee, and Partner, China Tax and Business Advisory Services, Ernst & Young

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



## About the speaker

### **Becky Lai**

#### **Senior Advisor, Mainland China & Hong Kong Tax Policy Leader, EY**

Becky Lai is the Senior Advisor as well as the Mainland China & Hong Kong Tax Policy Leader of EY Hong Kong. Ms. Lai has over 30 years of experience in tax consulting on cross-border investments. She is voted as one of the World's Leading Tax Advisers in the Expert Guide to the World's Leading Tax Advisers. Ms. Lai has conducted various studies on tax competitiveness, digital economy and other international taxation topics.

## Registration

- Complete online registration [by 24 October 2018](#).

**Contact Natalie Cheung at 2287 7386 for enquiry.**



Hong Kong Institute of  
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香港會計師公會

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## TAXATION FACULTY EVENT ENROLMENT FORM

Programme Code: SCPD18102902

Finance & Operations Department,  
Hong Kong Institute of CPAs,  
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Please click here for online enrolment  
(for HKICPA members only)

Payment & Enrolment Status Enquiry: 2287 7381  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax: 2893 9853

Event Information Enquiry:  
2287 7386 / 2287 7089  
e-mail: [nataliecheung@hkicpa.org.hk](mailto:nataliecheung@hkicpa.org.hk)

FOR OFFICE USE

Seq. no.: \_\_\_\_\_

**Deadline: 24 October 2018**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Fee		
	No.	Status (1)				Taxation Faculty Member HK\$120	HKICPA member, student /IA/HKIAAT member, student HK\$150	Non- member HK\$330
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2								
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4								
5								
						Total	HK\$	

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

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- Notes:**
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  - Successful applicants will receive confirmation of registration by email. Unsuccessful applicants will also be notified. If you have not heard from the Institute regarding your registration by **24 October 2018** and if you have other enquiries related to the programme, please make enquiry at 2287 7386.
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  - All scheduled events will be cancelled in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

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