



E-learning webinar:

Event Code: EWEB23121502

BEPS 2.0 implementation in Hong Kong: Proposed roadmap and strategies

About the topic

In October 2021, over 130 jurisdictions in the OECD/G20 Inclusive Framework on BEPS agreed a two-pillar solution to address the tax challenges arising from the digitalisation of the economy. Pillar Two introduces a global minimum effective tax rate to be imposed on multinational enterprise (MNE) groups with consolidated revenue of or above €750 million. A number of jurisdictions, including European Union countries, the United Kingdom, Japan, and South Korea, have already announced the implementation of the Global Anti-Base Erosion (GloBE) rules and a domestic top-up tax (DMT) of 15%, commencing from 2024, while Hong Kong plans to implement the GloBE rules and DMT from 2025.

The consultation on implementation of the GloBE rules and DMT in Hong Kong is scheduled to commence in December 2023, with a consultation period lasting for three months.

We are pleased to welcome Mr Benjamin Chan, Deputy Commissioner (Technical) of the Inland Revenue Department (IRD), to speak at this live webinar. He will:

- provide an overview of the GloBE rules and DMT
- highlight the key details of the consultation paper
- explain the Government's position and preferred approach concerning certain issues associated with the GloBE rules and DMT
- discuss the potential impact on in-scope MNE groups and introduce the technical support provided by the IRD to facilitate compliance

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About the event

Date & time	Friday, 15 December 2023 4:00 p.m. – 5:00 p.m.
Format	Live webinar
Fee	<ul style="list-style-type: none">• Taxation Faculty member: HK\$200• HKICPA member or student; and IA: HK\$230• Non-member: HK\$360 <i>Not a faculty member? Click here to join.</i>
Language	English
HKICPA CPD credit	1 hour (subject to actual attendance)
Rating	Advance level*
Competency	Taxation*
Application deadline	Online registration by 13 December 2023 (offline registration by 11 December 2023)

Speaker

Benjamin Chan, JP
Deputy Commissioner
(Technical), Inland Revenue
Department

Chair

Eugene Yeung
Deputy Chair, Taxation Faculty
Executive Committee, and
Partner, Business Tax Advisory,
KPMG China

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



About the speaker

Benjamin CHAN, JP

Deputy Commissioner (Technical), Hong Kong Inland Revenue Department (IRD)

Mr. Chan is the Deputy Commissioner (Technical) of the IRD. His present portfolio includes tax treaties, transfer pricing, tax appeals, technical research and advance rulings. He is the head of the Hong Kong delegation in treaty negotiations and is currently engaged in the work relating to BEPS 2.0 and other technical legislative amendments. He is a member of HKICPA.

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Registration

- **Online enrolment by 13 December; offline enrolment by post or e-mail also by 11 December:**
Complete the enrolment form and return it to the Institute by 11 December, 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. Marco Yip at 2287-7009 for enquiry.**