

# TIHK Webinar: E-Commerce and Digital Taxation in China and Hong Kong and BEPS 2.0 Pillar 1

## WEBINAR OUTLINE



E-commerce can be described as the process of buying and selling of goods and services, or provision of digital services such as electronic advertising using the internet, mobile networks and commerce infrastructure with minimal or no direct human interaction. The e-commerce has been growing significantly. In China alone, the digital economy in 2019 amounted to RMB 5.4 trillion, a staggering 36.2% of its GDP. The cross-border e-commerce turnover amounted to RMB 28.3 billion, a year-to-year increase of 31.4%. Much of these cross-border transactions escape enterprise income tax in China because there may not be a permanent establishment in China. Hong Kong has also revised its DIPN 39 to address the PE issue in relation to its cross-border e-commerce transactions.

The seminar would discuss about the China turnover tax implication on import of goods via e-commerce and the enterprise income tax implication to the enterprises selling to China via e-commerce. It will also discuss about the implication of the revised DIPN 39 for Hong Kong. Lastly, the seminar would also address the OECD BEPS 2.0 Pillar 1 proposal to deal with allocation of profits to market jurisdictions in which customers are located. The Pillar 1 proposal is expected to be implemented in 2021. It will address the e-commerce as well as the client facing business.

## ABOUT SPEAKER



- **Mr Anthony Tam, Executive Director, Tax services, Mazars in Hong Kong.**

Anthony has more than 30 years of professional experience in international taxation with proven track record in Hong Kong, China and international taxation, with a specialization in transfer pricing. He currently is the leader of Mazars Asia transfer pricing practice. He had supervised an Unilateral Advanced Pricing Agreement (“APA”) in Australia.

Prior to joining Mazars, Anthony was the Deputy Tax Managing Partner of one of the Big 4’s Southern China tax practice. He has an extensive experience in IPO projects as well as in transfer pricing in China (he was the advisor to two Bilateral Advance Pricing Agreements (“BAPA”)) between China and Japan.

Anthony received his post-graduate education in Ontario, Canada. He has been involved in teaching. While he was a tax partner of the Canadian practice of the Big 4 firm, he taught part-time in taxation at University of Toronto as well as the CICA in-depth tax course. He is one of the three course directors of the Advanced Diploma in Taxation offered by the Hong Kong Institute of Certified Public Accountants, (“HKICPA”). He is a facilitator in the China tax course offered by the Tax Academy of Singapore for the last ten years.

**CPD accreditation is currently being sought with the Law Society of Hong Kong.**

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**1.5 CPD HOURS**

- Date : 2 March 2021 (Tuesday)
- Time : 6 : 30 pm - 8 : 00 pm

**Live Webinar**

Language : Cantonese



**Speaker :**

- Mr Anthony Tam, Executive Director, Tax services, Mazars in Hong Kong

- Proficiency : Intermediate Level  
(For detail, please refer to the Institute's website)
- Fee : HK\$150 for TIHK members  
HK\$180 for members of CPD Alliance  
HK\$200 for non-members
- (Online Enrolment is suggested, please click [here](#) )



*Upon successful enrollment, the details of the webinar will be announced through email.*

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Programme code: 20210302

- TIHK members: \$150     CPD Alliance: \$180, please specify: \_\_\_\_\_     Non-members: \$200

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- All applications are accepted on a first-come-first-served basis.
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