

Centre for Financial Regulation and Economic Development 金融規管與經濟發展研究中心



CFRED's Fourteenth Tax Law Seminar:

Digitalization and Taxation of Businesses

by

Mr. Bas de Mik

Counsel, De Brauw Blackstone Lecturer, Faculty of Law, VU University of Amsterdam

Chaired by: Prof. Xu Yan, Faculty of Law, CUHK

25 March 2019, Monday, 11:00 am - 12:00 noon The CUHK Graduate Law Centre, 2/F Bank of America Tower, 12 Harcourt Road, Central

Traditional business models are changing as a consequence of digitalization of the economy. Digitalization can lead to situations where one dominant market player may service the world market and at the same time physical presence is no longer required.

The OECD has proposed a series of adjustments on the traditional arm's length principle that was introduced in Hong Kong in recent years. This seminar will discuss the proposed changes that are included in the OECD consultation document of February 13, 2019 and examine the impact that the proposed changes could have on Hong Kong and China.

ABOUT THE SPEAKER:

Mr. Bas de Mik is an independent tax professional based in the Netherlands. Currently he acts, among others, as counsel for the Dutch law firm De Brauw Blackstone and lectures international taxation at the VU University of Amsterdam. He is specialised in international taxation, transfer pricing and tax accounting and reporting (including tax risk management). He is the former international tax director of ABN AMRO Bank, a large Dutch bank. He is also a member to various advisory committees of the OECD (including the tax committee and the business advisory group on the Common Reporting Standards). He holds master degrees in International Relations and Taxation from the University of Amsterdam.

All are welcome! Admission is free of charge!

To join us, please register your interest <u>here</u> by 24 March 2019