The Hong Kong Special Administrative Region (HKSAR) was initially a reluctant participant in major international tax reforms initiated by the OECD, including (automatic) exchange of information. In more recent times, as outlined in a seminar delivered in November 2016, the HKSAR has become an active participant working at the forefront of the Base Erosion and Profit Shifting (BEPS) initiatives, including being part of the ad hoc group developing a multilateral instrument under BEPS Action 15. This seminar will provide a forward-looking overview of BEPS, outline the HKSAR’s engagement with BEPS and international tax reform, and offer some thoughts on where BEPS may take us.

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