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Seminar on “**Extraterritorial working of tax rules**”

| | |
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| Date | Friday, 31 March 2017 |
| Time | 2:30 p.m. – 4:30 p.m. |
| Presenters | Mr. Bas de Mik and Dr. Frederik Boulogne |
| Competency* | Taxation |
| Rating* | Intermediate level |
| Language | English |
| Venue | Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong |
| Fees | Members of HKICPA, HKICS or Law Society : HK\$250 Non-members : HK\$450 |
| CPD point(s) | HKICPA : 2 hours HKICS : TBC The Law Society of Hong Kong : TBC |

*Please refer to the [HKICPA's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

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About the programme

This seminar will commence with an introduction of Foreign Account Tax Compliance Act (FATCA), which was adopted in 2010, as well as the various tax treaties and rules which have been announced since then. The speakers will examine how the Organisation for Economic Co-operation and Development (OECD) through the Common Reporting Standard, the US through FATCA and the EU through the Anti-Tax Avoidance Directive, are influencing the way countries that are not party to the legislation/treaty are organising their tax systems by elaborating on the elements that have impact on businesses abroad.

About the presenters

Mr. Bas de Mik

Mr. Bas de Mik is an independent tax professional who presently acts as counsel for the Dutch law firm De Brauw Blackstone Westbroek. He teaches international taxation at the VU University Amsterdam and he specializes in international taxation, transfer pricing and tax accounting and reporting, including tax risk management.

Mr. Bas de Mik is a holder of Master degree in Internal Relations and Taxation of the University of Amsterdam. He is also member in various advisory committees to the OECD, including the tax committee and the business advisory group on the Common Reporting Standards. He was the former international tax director of ABN AMRO Bank.

Dr. Frederik Boulogne

Dr. Boulogne is a senior manager in Global Structuring Department of PwC Singapore from where he coordinates the tax services that PwC offers to large European multinationals in the Asian region. He also advises asian companies on the tax aspects of their investments into or through the Netherlands.

Dr. Boulogne has professional and academic interest in European and international tax law and has worked on the litigation of several cases before the European Court of Justice in Luxembourg. He holds a PhD in European tax law, having researched the "Shortcomings in the EU Merger Directive".



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