



IFA and IBFD 75th Jubilee

Asia-Pacific Tax Conference

28-29 November 2013 • Hilton Kuala Lumpur



International Fiscal Association



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Asia-Pacific Tax Conference

The International Fiscal Association - Malaysia Branch and the International Bureau of Fiscal Documentation, to celebrate 75 years of long-standing values, are proud to be hosting the Asia-Pacific Tax Conference from 28-29 November, 2013 in Kuala Lumpur, Malaysia.

The conference is a forum for tax practitioners, tax administrators, tax policymakers and academics to discuss the various topical tax issues in Asia-Pacific. Various international and regional tax experts will participate in the conference.

The conference will look into tax trends, anti-avoidance, tax planning, the use of criminal provisions and sanctions, developments in tax treaties, tax litigation, customs and free trade, transfer pricing as well as VAT/GST. It will also feature a panel session on investing into the Indochina Region.

Confirmed Speakers

1. Anand Raj, Shearn Delamore & Co. Malaysia
2. Aurobindo Ponniah, IBFD
3. Bhupinder Singh, Petronas Malaysia
4. Chas Roy-Chowdhury, ACCA United Kingdom
5. Prof. Craig Elliffe, University of Auckland, New Zealand
6. James Hunter, Ernst & Young Hong Kong
7. Prof. Jan de Goede, IBFD
8. Kang Beng Hoe, Taxand Malaysia
9. Li Ying, Siemens China
10. Luis Coronado, Ernst & Young Singapore
11. Michael Evans, University of Melbourne Law School, Australia
12. Michael Hendroff, Intel Malaysia
13. Michael Olesnick, Baker & McKenzie Hong Kong
14. Prof. Miranda Stewart, University of Melbourne, Australia
15. Mohd Nizom bin Sairi, Inland Revenue Board of Malaysia
16. Mukesh Butani, BMR Advisors India
17. Noor Azian Abdul Hamid, Inland Revenue Board of Malaysia
18. Paul Drum, CPA Australia
19. Pieter de Ridder, Loyens & Loeff Singapore
20. Porus Kaka SC, IFA President elect
21. Raja Kumaran, PricewaterhouseCoopers Malaysia
22. Rakesh Dharawat, KPMG India
23. Robert Fletcher, Deloitte Singapore
24. Robert Tsang, Deloitte Singapore
25. Sandra Segaran, Deloitte Malaysia
26. Serjit Singh, Shell Malaysia
27. Shubendu Misra, Ernst & Young Singapore
28. Sobramaniam Tholasy, Royal Malaysian Customs Department
29. Steve Towers, Deloitte Singapore
30. Sunil Gupta, Central Board of Direct Taxes India
31. Sunny Choong, Standard Chartered Bank Singapore
32. Surin Segar, Maybank Malaysia
33. Thanneermalai Somasundaram, PricewaterhouseCoopers Malaysia
34. Todd Beutler, DLA Piper Hong Kong
35. Dr. Veerinderjeet Singh, IFA Malaysia/Taxand Malaysia
36. Prof. Yasuhiro Masui, University of Tokyo, Japan

Conference Programme

Day 1

0800-0845	Registration	
0845-0915	Opening	Porus Kaka, IFA President elect & Sam van der Feltz, IBFD CEO
0915-1045	Plenary 1	Regional Asia-Pacific Tax Trends - Where Are We Heading? <ul style="list-style-type: none"> - Tax reform and policy changes. - Direct and indirect tax developments. - Anti-avoidance measures. - Transfer pricing developments. - Recent case law.
1045-1115	Coffee Break	
1115-1245	Plenary 2	The Role of Anti-Avoidance Rules in Taxation – Striking a Balance Between the Taxpayer and Authority: <ul style="list-style-type: none"> - The role of tax anti-avoidance rules. - Tax evasion versus tax avoidance versus tax planning. - Profit maximisation over social responsibility.
1245-1400	Lunch	<i>Sponsored by Labuan IBFC</i>
1400-1530	Panel 1A (Concurrent)	What Keeps Corporate Tax Managers Awake at Night? <ul style="list-style-type: none"> - Challenges for in-house tax advisors. - Tax: A value added business partner or a necessary evil? - Enhanced taxpayer relationship. - What in-house advisors expect from their consultants.
1400-1530	Panel 1B (Concurrent)	Developments in Model Tax Treaties – Impact on Asia: <ul style="list-style-type: none"> - OECD Model Treaty. - United Nations Model Treaty. - Permanent establishment issues. - Accessing tax treaty benefits. - Exchange of tax information and cooperation between tax authorities. - A Model Treaty for indirect taxes?
1530-1600	Coffee Break	
1600-1730	Panel 2A (Concurrent)	The Use of Criminal Provisions and Sanctions to Enforce Tax Compliance: An Enlightened Approach? <ul style="list-style-type: none"> - Should sanctions be based on principles of deterrence, retribution or rehabilitation? - The need for prosecutorial discretion, plea bargaining and amnesties in tax cases. - Tax fraud versus “mere” compliance offences: Is there value in a distinction? - Do criminal measures actually enhance taxpayer awareness?
1600-1730	Panel 2B (Concurrent)	Cross Border Contracts and Tax Issues: <ul style="list-style-type: none"> - VAT/GST: Direct tax and cash flow implications. - Withholding tax issues and its implications. - Permanent establishment issues. - Tax residency issues/secondment of individuals: The global taxpayer? - Transactional taxes: Stamp duty, etc.
1745-1930	Cocktails	

Day 2

0900-1030	Plenary 3	Tax Planning in the 21st Century – Navigating the Tax Minefield: <ul style="list-style-type: none"> - Use of intermediate holding structures and offshore financial centres in light of “substance requirements”. - Taxing the indirect transfer of shares. - Tax risk management: Dealing with the authorities, tax audits, etc. - Defending one’s tax reputation.
1030-1100	Coffee Break	
1100-1230	Panel 3A (Concurrent)	Tax Litigation - An Instrument of Change or A Symptom of an Imperfect System? <ul style="list-style-type: none"> - Prudence versus principle: To litigate or settle? - Judicial attitudes and tax law principles: Are there any uncharted territories left? - Is a robust tax litigation culture integral to the integrity of a tax system?
1100-1230	Panel 3B (Concurrent)	The Dynamic Landscape in Cross-Border Trade - Challenges and Opportunities: <ul style="list-style-type: none"> - Transfer pricing and customs valuation. - Free trade agreements, the Trans-Pacific Partnership, AFTA, etc. - Rules of origin. - Documentation and dispute resolution.
1230-1345	Lunch	
1345-1515	Panel 4A (Concurrent)	The Inexorable March of VAT/GST – The Future of Taxes: <ul style="list-style-type: none"> - Imperatives of a robust VAT/GST system. - Revenue collection trends: Impact on budget deficits. - Increase in VAT/GST rates going forward. - Anti-avoidance initiatives. - A global model?
1345-1515	Panel 4B (Concurrent)	The New ASEAN Tigers – The Indochina Region and Indonesia: <ul style="list-style-type: none"> - Structuring tax efficient investments into Cambodia, Laos and Myanmar. - Structuring tax efficient investments into Indonesia.
1515-1530	Coffee Break	
1530-1700	Plenary 4	The Transfer Pricing Conundrum - Untying the Gordian Knot: <ul style="list-style-type: none"> - Current controversies. - Intangibles and valuation methods. - Location savings advantage: Qualification and analysis of the relative bargaining positions. - Management fee / Head-office allocation. - How to prepare legal contracts and other documents. - Transfer pricing issues in business restructuring.
1700-1715	Closing	



The International Fiscal Association (IFA) was established in 1938 with its headquarters in Rotterdam, the Netherlands, and currently has branches in 63 countries. It is the only non-governmental and non-sectoral international organisation dealing with fiscal matters. Its objects are the study and advancement of international and comparative law in regard to public finance, specifically international and comparative fiscal law and the financial and economic aspects of taxation. IFA members consist of high level representatives from both the private and the public sectors, including the courts, universities and international governmental and non-governmental organizations.

The Malaysia Branch was registered in December 1981, with the objective of publicising new developments in fiscal matters in Malaysia, particularly with regard to taxation, and to promote discussion and the exchange of knowledge, experience and views with respect to fiscal law. It also aims to seek consultative status with the relevant authorities and to assist in the development of greater co-operation between the ASEAN countries in the field of taxation and to promote this concept internationally.



The International Bureau of Fiscal Documentation (IBFD) was established in 1938 by the same founders of IFA, and is headquartered in Amsterdam, the Netherlands with offices in Beijing, Kuala Lumpur and Washington D.C. IBFD is considered to be the foremost expert on cross-border taxation and provides high quality independent tax research, international tax information and education, and currently employs over 60 research specialists and teaching staff from around 35 different countries.

Over the years, IBFD has evolved from a tax documentation centre into a contemporary online research institute and currently caters to both the private and the public sector. It fulfils the information needs of ministries of finance, tax administrations, international organizations, tax advisory firms, multinational enterprises, universities and other tax practitioners in over 150 countries. Importantly, IBFD operates on a not-for-profit basis and is completely independent, adopting an unbiased approach to its products, consultancy, education and software.

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