



**International Fiscal Association  
(Singapore Branch)**



## **Asia-Pacific Regional Tax Conference 16 – 17 April 2015 Marina Bay Sands, Singapore**

### **Latest Programme** *(as of 19 March 2015)*

#### **Day 1 – 16 April 2015**

8.15am to 9.00am	Registration	
9.00am to 9.15am	Conference Opening:	<p><b>Shanker Iyer</b>, Chairman, IFA Singapore</p> <p><b>Eng-Tay Geok Lee</b>, CEO, Tax Academy of Singapore</p> <p>Guest of Honour: <b>Josephine Teo</b>, Senior Minister of State, Ministry of Finance, Singapore</p> <p>Introduction to IFA: <b>Porus Kaka</b>, President, IFA Central</p>
9.15am to 10.30am	<b>Digital Economy</b>	<p>This session will address difficulties in dealing with digital businesses in current tax systems and the OECD work on the issue.</p> <p>Chair: <b>Stef van Weeghel</b>, PwC Netherlands</p>
10.30am - 11.00am	Coffee Break	
11.00am - 11.05am	Introducing keynote speaker and moderator of keynote session:	<b>Porus Kaka</b> , President IFA Central
11.05am - 12.30pm	<b>Keynote Speech:</b> <b>Source versus Residence: Where are we heading?</b>	<p>The Keynote speech will address through case law developments the most exciting elements of the discussion around the both systems. Specific aspects of this topic will be explored in the respective workshop seminars.</p> <p>Speaker: <b>Philip Baker QC</b>, Field Court Tax Chambers, UK</p>
12.30pm – 2.00pm	Lunch	

2.00pm – 3.15pm

**Concurrent Workshops** (*Participants may choose to attend any one workshops*)

**Workshop A: Indirect Taxation Issues in the Digital World**

This workshop will focus on the indirect tax consequences of e-commerce and related digital business transactions. The workshop will feature a panel discussion and include case studies.

Chair: **Koh Soo How**, Pricewaterhouse Coopers Services LLP, Singapore

**Workshop B: Territoriality; Developments in Source Taxation and Residence Relief**

The focus of this workshop will be on the developments in Asia Pacific, put in the global context. To be further detailed with the Chair. The workshop will feature a panel discussion.

Chair: **Veerinderjeet Singh**, Taxand Malaysia

**Workshop C: Indirect Asset Transfers**

This workshop will discuss the current treatment of indirect asset transfers in the region and the world. Thereafter the expected developments of law and practice will be addressed. The workshop will feature a panel discussion and include case studies.

Chair: **Jan de Goede**, IBFD, Netherlands

3.15pm – 3.45pm

Coffee Break

3.45pm - 5.00pm

**Treaty Abuse and the Substance of Entities**

This session will focus on the gradual shift from a formalistic approach to the substance driven approach towards the tax residency of entities. Contradicting interests of States seem to create double tax and double non-tax situations. Another trend to be recognized is the shift from management and control of the entity towards management of the day-to-day business of the entity. The session will commence with a brief introduction by the Chair, followed by a multi country panel discussion.

Chair: **Graeme Cooper**, The University of Sydney

5.00pm - 6.00pm

**Hot Topics in Asia-Pacific**

Chair: **Eric Roose**, Morrison Foerster, Singapore

6.00pm – 7.00pm

Cocktail Reception

**Day 2 – 17 April 2015**

9.00am - 10.15am

**Permanent Establishment- A Case of No Change?**

This session will examine the current case law and developing treaty provisions related to permanent establishments. There will be a presentation on the practical issues that can arise in a number of the tax jurisdictions in Asia – Pacific, including the strategies that can be considered to mitigate permanent establishment risks.

Chair: **Steve Towers**, Deloitte, Singapore

10.15am – 10.45am

Coffee Break

10.45am - 12.00am	<b>Anti-Avoidance Developments in Asia-Pacific</b>
	This session will look at GAAR, SAAR, and CFC developments in the region. Chair: <b>Partho Shome</b> , Ministry of Finance India
12.00pm – 1.30pm	Lunch
1.30pm – 2.45pm	<b>Concurrent Workshops</b> ( <i>Participants may choose to attend any one workshops</i> )
	<b>Workshop D: Transparency of Entities and Evolving Case Law and Planning Trends</b>
	This workshop will consider the regional treatment of and case law approach towards tax transparent entities and what planning trends can be identified. The workshop will feature a panel discussion and include case studies. Chair: <b>Stephen Phua</b> , National University of Singapore
	<b>Workshop E: Tax Treaty Application: Trends and Current Experience</b>
	This workshop will discuss recent developments and trends related to tax treaty application in the Asia – Pacific region. From there the discussion will focus on the current experience of obtaining treaty benefits and seek to draw out the key practical considerations. Chair: <b>Richard Vann</b> , The University of Sydney, Australia
	<b>Workshop F: Digital Permanent Establishments: Identification and Attribution of Profits (Moot Court Session)</b>
	Chair <b>Philip Baker QC</b> , Field Court Tax Chambers, UK (Judge):
2.45pm – 3.15pm	Coffee Break
3.15pm – 4.30pm	<b>Transfer Pricing Developments in the Region</b>
	This session will provide an update on recent trends in the approached of tax authorities and courts in the region towards transfer pricing obligations. Is TP treated as a SAAR or as a revenue generator? Speakers will provide a country specific perspective on a number of Asia tax jurisdictions. Chair: <b>Mukesh Butani</b> , BMR India
4.30pm - 5.45pm	<b>Tax Controversy and Litigation: A Comparison of the State of Development in the Region</b>
	This session will provide an update on the developments and trends in the region. Chair: <b>Niv Tadmore</b> , Clayton Utz Lawyers, Australia
5.45pm to 6.00pm	<b>Conference Closing</b>
	Closing <b>Porus Kaka</b> , President, IFA Central <b>Shanker Iyer</b> , Chairman, IFA Singapore <b>Eng-Tay Geok Lee</b> , CEO, Tax Academy of Singapore

## Confirmed Panellists:

**Aliff Fazalbhoj,**  
ALMT Legal, India

**Anand Raj,**  
Shearn Delamore & Co, Malaysia

**Aurobindo Ponniah,**  
Malaysia

**Bill Husthwaite,**  
Shell Eastern Petroleum Pte Ltd, Singapore

**Douglas Fone,**  
Quantera, Singapore

**Emile Bongers,**  
Stibbe Dubai

**Glen Hutchings,**  
Australian Taxation Office

**Jonathan Stuart Smith,**  
Ernst & Young

**Jos Beerepoot,**  
ABNAMro

**Kees van Raad,**  
ITC Leiden, Netherlands

**Kim S. Jacinto-Henares,**  
Bureau of Internal Revenue, The Philippines

**Liu Hern Kuan,**  
Rajah & Tann Singapore LLP

**Mahesh Kumar,**  
Nishith Desai Associates, India

**Mansor Hassin,**  
Inland Revenue Board Malaysia

**Marie Pallot,**  
Inland Revenue, New Zealand

**Michito Kitamura,**  
Nishimura & Asahi, Japan

**Ong Ken Loon,**  
Drew & Napier, Singapore

**Peter Schreiner,**  
Syngenta AG Switzerland

**Pieter de Ridder,**  
Mayer Brown JSM, Singapore

**Pramod Kumar,**  
Income Tax Appellate Tribunal, India

**Rachmanto Surahmat,**  
EY Indonesia

**Satoru Araki,**  
National Tax Agency, Japan

**Seul Lee,**  
Deputy Director Seoul Regional Tax Office, Korea

**Shigeki Minami,**  
Nagashima Ohno & Tsunematsu, Japan

**Shuji Sato,**  
Former Tribunal Judge, Iwata Godo, Japan

**Simon Clark,**  
KPMG, Asia Pacific

**Su Ching-Chuan,**  
Ministry of Finance Taiwan

**Sushil Lakhani,**  
Lakhani and Associates, India

**Tang Siau Yan,**  
Inland Revenue Authority of Singapore

**Tianlong Lawrence Hu,**  
Renmin University of China Law School

**Ted Tae Kyung Kim,**  
Lee & Ko, Korea

**William Morris,**  
General Electric, USA

**Yeoh Lian Chuan,**  
Allen & Overy LLP, Singapore

**Yong Sing Yuan,**  
Inland Revenue Authority of Singapore

**YongYun Peter Ni,**  
Zhong Lun Law Firm, China

**Yoon Oh,**  
Hanyang University Korea

For more information and registration details, please visit the following links:

[http://ifasingapore.org/index.php?option=com\\_content&view=article&id=89:asia-pacific-regional-tax-conference-2015&catid=8:events&Itemid=143](http://ifasingapore.org/index.php?option=com_content&view=article&id=89:asia-pacific-regional-tax-conference-2015&catid=8:events&Itemid=143)

[https://www.taxacademy.sg/seminars\\_workshops.html](https://www.taxacademy.sg/seminars_workshops.html)

For enquiries,

please email Ms. Maricar Galler at [maricar.galler@iyerpractice.com](mailto:maricar.galler@iyerpractice.com) or call +65 6532 5746.