

# IFA SINGAPORE and TAX ACADEMY of Singapore



## Asia-Pacific Regional Tax Conference

16 & 17 April 2015 • Marina Bay Sands • Singapore







## **IFA Singapore and Tax Academy of Singapore**

Proudly present the Asia-Pacific Regional Tax Conference to be held from 16 – 17 April 2015

IFA Singapore and Tax Academy of Singapore proudly present the second Asia Pacific Regional Tax Conference, 16-17 April 2015, in Singapore.

The Conference will feature leading international and regional tax experts, and representatives from tax authorities in the Asia-Pacific region. Strongly supported by IFA Central, this conference represents a unique forum for tax practitioners, tax administrators, tax policymakers and academics to discuss current key issues on Asia-Pacific taxation.

The keynote address will be on the fundamental shift between the source-based and residence-based tax systems in the light of global tax developments. Plenary sessions will explore the substance of entities, permanent establishments, treaty abuse and anti-avoidance rules and tax controversy, with particular focus on developments in Asia-Pacific tax policy and administration.

The Conference will also feature a series of workshop seminars that will deliberate in greater depths issues and challenges related to or following from the main topics. Issues such as transparency of entities, hybrid financing, treaty application, indirect tax impact, and the territoriality trend will be considered.



The theme of the conference is:

## **Source Based versus Residence Based Taxation – Is the battle on?**

The conference will address the following in plenary sessions:

- Digital Permanent Establishment
- Treaty Abuse and the Substance of Entities
- Permanent Establishment Developments – A Case for No Change?
- Anti-Avoidance Developments in the Region
- Transfer Pricing Developments in the Region
- Tax Controversy and Litigation – The Emerging State of Play in the Region

Six workshops will offer deeper discussion and insights:

- Indirect Tax in the Digital World
- Territoriality – Developments in Source Taxation and Residence Reliefs
- Transparency of Entities and Evolving Case Law and Planning Trends
- Indirect Asset Transfers
- Tax Treaty Application – Trends and Current Experience
- Digital Permanent Establishments – Identification and Attribution of Profits

The sessions will address cases and case law and place theory in a practical context for the participants.

Mr Philip Baker, QC, will deliver the Keynote speech. Mr Baker is an internationally acknowledged leading authority on tax treaties.

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## **CONFERENCE FEE**

IFA Members – SGD 1,070 (*Early Bird – SGD 963*)

YIN Members – SGD 802.50 (*Early Bird – SGD 722.25*)

Non-Members – SGD 1,337.50 (*Early Bird – SGD 1,203.75*)

Conference fee includes 7% Goods and Services Tax (GST). Overseas participants, who in their business capacity belong overseas and are sponsored by overseas employers, are excluded from paying 7% GST.

**To register, please visit**

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

**Or email [seminars@taxacademy.sg](mailto:seminars@taxacademy.sg)**



## **IFA Singapore**

Formed in 1938, International Fiscal Association (IFA) is a leading non-governmental and non-sectoral international organization dealing with fiscal matters. With its headquarters in the Netherlands, the main objectives of IFA are the study and advancement of international and comparative fiscal law, as well as the financial and economic aspects of taxation. Currently, IFA has more than 12,000 members in 106 countries and IFA branches have been established in more than 60 countries. IFA Singapore Branch was established in 1982. Membership of IFA Singapore entitles members to attend the prestigious IFA World Congress held each year. With the increasing internationalisation of the world's economies, IFA Singapore holds regular seminars and seeks to provide a unique platform for discussion on international tax matters.

**[www.ifasingapore.org](http://www.ifasingapore.org)**

## **Tax Academy of Singapore**

Tax Academy of Singapore was set up in 2006 by the Inland Revenue Authority of Singapore in collaboration with the international accounting firms – Deloitte & Touche, Ernst & Young, KPMG and PricewaterhouseCoopers, the Institute of Singapore Chartered Accountants and the Law Society of Singapore. A not-for-profit institution, Tax Academy's mission is to raise the professional competency of the tax community and develop its standing as a leading centre in taxation and regional tax knowledge hub.

Tax Academy provides the platform for knowledge exchange, top quality tax training and research for the tax community from around the world. With the support of the Inland Revenue Authority of Singapore, Tax Academy has set up the first centre in Singapore dedicated to tax research, the SMU – TA Centre for Excellence in Taxation, jointly with the Singapore Management University. The centre partners members of academia, industry leaders and government officials to produce research on international taxation with particular focus on Asian economies and tax systems.

**[www.taxacademy.sg](http://www.taxacademy.sg)**

For general enquiries on the conference, please contact

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