



**IFA-IBFD 75th Jubilee
Asia-Pacific Tax Conference**

28-29 November 2013 | Kuala Lumpur | Malaysia



Day 1		
0800-0845	Registration	
0845-0915	Opening	
0915-1045	Plenary 1	<p>Regional Asia-Pacific Tax Trends - Where Are We Heading?</p> <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	<p>The Role of Anti-Avoidance Rules in Taxation – Striking a Balance Between the Taxpayer and Authority:</p> <ul style="list-style-type: none"> - The role of tax anti-avoidance rules. - Tax evasion <i>versus</i> tax avoidance <i>versus</i> tax planning. - Profit maximisation over social responsibility.
1245-1400	Lunch	
1400-1530	Panel 1A (Concurrent)	<p>What Keeps Corporate Tax Managers Awake at Night?</p> <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)	<p>Developments in Model Tax Treaties – Impact on Asia:</p> <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)	<p>The Use of Criminal Provisions and Sanctions to Enforce Tax Compliance: An Enlightened Approach?</p> <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 <i>versus</i> “mere” compliance offences: Is there value in a distinction? - Do criminal measures actually enhance taxpayer awareness?
1600-1730	Panel 2B (Concurrent)	<p>Cross Border Contracts and Tax Issues:</p> <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	



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Day 2		
0900-1030	Plenary 3	Tax Planning in the 21 st 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 <i>versus</i> 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 Myanmar, 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	