

# Dbriefs

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Asia Pacific Webcast series

**Deloitte.**

Program Guide  
January – March 2015





# Asia Pacific Tax

## Industries – Financial Services

### **OECD's Common Reporting Standard: Are You Ready?**

> 27 January, 5:00 – 6:00 PM HKT (GMT +8)

Host: Michael Velten

Presenters: Alison Noble, Markus Weber, and Ivan Zasarsky

The OECD has released detailed commentary on the Common Reporting Standard (CRS) on 21 July 2014. The CRS will establish a new global standard for the automatic exchange of financial account information between governments. More than 90 jurisdictions have already publicly committed to the implementation of CRS, with 58 jurisdictions adopting the "early adopter" status and 51 jurisdictions signing a multilateral agreement to implement the CRS on 29 October 2014. An ambitious timeline will need to be adhered to – early adopters have pledged to work towards launching their first exchange of information by September 2017, while others are expected to follow in 2018. We'll discuss:

- What is the CRS?
- An overview of the current position for jurisdictions in Asia.
- Getting ready – the requirements for compliance.
- Comparing CRS to FATCA.
- The immediate next steps.

Learn about this new standard and what you should prepare going forward.

## International Assignments

### **Global Mobility: Keeping Pace with Developments and Trends in Immigration**

> 29 January, 2:00 – 3:00 PM HKT (GMT +8)

Host: Sarah Lane

Presenters: Gus Kang and Mark Wright

For many businesses, an internationally mobile workforce is a key component of their business strategy for enabling growth, entering new markets, and talent and leadership development. However, managing the immigration requirements of moving employees across borders raises a number of challenges. If it is not managed effectively, it can expose both the company and the individual to, at best, a delayed start to an assignment or transfer and, at worst, penalties for non-compliance which may include jail terms. We'll discuss:

- Latest immigration developments in Asia Pacific including countries that are tightening their immigration processes.
- A focus on immigration issues in China.
- Broader trends in immigration and increasing connectivity between immigration and tax authorities in the same country and across borders.
- How global mobility can support business in getting through the immigration maze and staying compliant.
- The increasing role that mobility, including immigration, plays with talent development and work force management.

Stay up to date with the developments in immigration and strategies on how to stay compliant and meet business needs when moving people around the world.

# Asia Pacific Tax

## International Tax

### International Tax: What Can We Learn from the Top Tax Cases of 2014?

> 10 February, 2:00 – 3:00 PM HKT (GMT +8)

Host: Steve Towers

Presenters: Claudio Cimetta, Leonard Khaw, Sunil Shah, and David Watkins

Fascinating court decisions have emerged in 2014 involving the interpretation of double tax treaties and other international tax issues. What do these cases reveal? We'll discuss:

- Permanent establishment cases in India, as well as an important case in Australia on partnerships and double tax treaties.
- Cases dealing with the non-discrimination article and with "most favored nation" provisions.
- Korean cases on beneficial ownership and entitlement to treaty benefits.
- Indirect share transfer cases in China and India.
- A landmark VAT case in Europe.

Understand technical and practical implications of key rulings and discover how they apply to your company's international tax planning.

### Japan's 2015 Tax Reform Proposals: For Better or for Worse?

> 5 March, 2:00 – 3:00 PM HKT (GMT +8)

Host: Jun Takahara

Presenters: David Bickle, Mark Brandon, and Brian Douglas

Japan's 2015 tax reform proposals continue to support the government's policies specifically intended to enhance Japan's international competitiveness, promote direct investment into Japan, and encourage domestic economic growth. Weak economic results following the April 2014 Japanese consumption tax rate increase has led the government to postpone the second planned rate increase and reflects the government's need to prioritize economic growth over reducing the public debt. We'll discuss:

- The 2015 tax reform proposals and the expected impact to corporations and individuals.
- Expected changes to the consumption tax rules, including an update on the rate increase, treatment of cross-border digital services, and what the delay in the second consumption tax rate increase means to businesses and consumers.
- Tax audit trends.
- BEPS and potential impact on inbound Japanese investment.

Keep abreast on direct and indirect tax matters affecting companies and individuals in Japan.

### Establishing Headquarters in Asia Pacific: Tax and Operational Considerations

> 12 March, 2:00 – 3:00 PM HKT (GMT +8)

Host: Tom Ewigleben

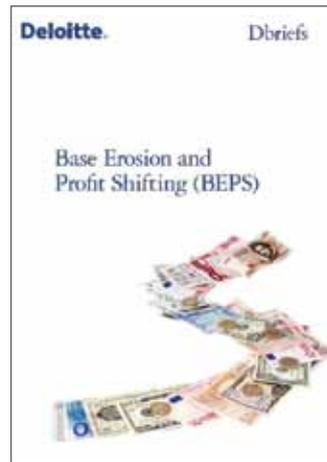
Presenters: Jie Liang, Sharfudeen Shamsudeen, and Patrick Yip

Companies are recognizing the vast potential for growth in Asia Pacific as a supply base with increasing growth in demand for products, and a key source of talent to meet needs from a growing pool of well-educated talent. Many companies have established headquarters (HQ) in Asia Pacific and many others are actively deliberating such a move. Despite many opportunities, what are some significant challenges companies need to be aware of? We'll discuss:

- Tax and potential considerations for the choice of the HQ location.
- Types of HQ models and tax and operational considerations.
- Considerations around setting up and remunerating the HQ.
- Pros and cons of regional vs. global HQs.
- Lessons learned and pitfalls to avoid.

Gain insights into factors you should consider when setting up an HQ in Asia Pacific.

## BEPS Central



### Your one-stop shop

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[www.deloitte.com/bepscentral](http://www.deloitte.com/bepscentral),

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# Asia Pacific Tax

## Tax Management

### Tax Compliance: Getting the Model Right

> 12 February, 2:00 – 3:00 PM HKT (GMT +8)

Host: Richard Mackender

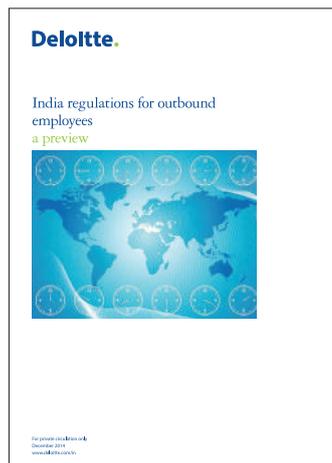
Presenters: Piyus Vallabh and Rony Wuytjens

The increasing pressure on companies to manage tax effectively and efficiently is driving tax directors to look closely at their tax management structures. They have to make sure they are able to deliver against all of the key performance indicators (KPIs) expected of today's tax function. What factors do tax directors need to consider to get the model right? We'll discuss:

- The balancing act and different ways to achieve the right balance.
- Analysis of recent market research findings.
- The evolving approach to the resourcing models for tax, with case studies.
- Challenges and future trends.

Gain insights into the latest trends for companies and understand the success factors to get your tax compliance model right.

## Gain insights



### Taxation of Outbound Employees in India

Gain an in-depth understanding of significant regulations and key compliance procedures together with specific pointers for mobile employees in India. Visit [www.deloitte.com/in](http://www.deloitte.com/in) or contact your Deloitte contact to learn more.

## India Spotlight

### India's Budget 2015: Will the Promised Land of Tax-friendly Reforms Finally Exist?

> Date and time to be confirmed

Host and presenters to be confirmed

Budget 2015 is seen as the apt platform for the Finance Minister to set a larger context and introduce a strong reform and growth-focused agenda. Clearly, creating a more tax-friendly and investment savvy business environment and managing the deficit more effectively are top priorities. At the same time, the government has articulated that the tax net needs to be broadened. Will the much awaited reforms finally see the light of day in 2015? We'll discuss:

- Emerging opportunities in Budget 2015.
- Direct and indirect tax proposals: will a rational and reasonable tax regime for global investors and Indian businesses be a reality?
- The implications in detail that may impact you.
- Optimal next steps in the context of proposed changes to get you prepared.

Gain insights from the Deloitte experts with an in-depth analysis of the 2015 India's Budget.

### Inbound Investment into India: BEPS Perspective

> 19 March, 2:00 – 3:00 PM HKT (GMT +8)

Host: Anis Chakravarty

Presenters: Tarun Arora, Pritin Kumar, and Rohinton Sidhwa

Emerging global trends in taxation have impacted India's tax policy and raised numerous challenges. India is aiming to reduce BEPS, as part of the G20 member countries supporting the OECD's BEPS project, which is expected to have significant implications on cross border arrangements used by multinational companies (MNCs). What are the important considerations for MNCs when doing business in India from a BEPS perspective? We'll discuss:

- Key deliverables that may have immediate impacts on MNCs doing business in India.
- View of the Indian authorities on BEPS matters.
- Emerging trends and what is likely to come.

Be updated on the latest developments on the OECD's BEPS project with specific insights on the implications from an Indian perspective.

## Stay ahead



### India's Perspective of BEPS Deliverables

BEPS has been a significant area of concern for India, stay aware of the ongoing BEPS action plans with an Indian perspective. Visit [www.deloitte.com/in](http://www.deloitte.com/in) or contact your Deloitte contact to learn more.

# Asia Pacific Tax

## China Spotlight

### **Customs Audits in China: Are You Keeping Pace with the Latest Changes?**

> 17 March, 2:00 – 3:00 PM HKT (GMT +8)

Host: Sarah Chin

Presenters: Liqun Gao and Dolly Zhang

China Customs has been aggressive on audits in the recent years, especially towards the end of 2014. Since 2013, China Customs authorities have been stepping up on their investigation activities, but now with a new emphasis on "national" audits, covering all affected Chinese companies within a group. We will analyze a number of case studies to prepare you for the road ahead. We'll discuss:

- Highlights of Customs target areas, focuses, and approaches adopted based on our observation of Customs audits in the past 24 months.
  - What can be expected in the to-be-introduced Customs audit rules, and observations of the trends and forecasts of the rules.
  - How multinationals can prepare in advance to control the risks.
- Stay current on the latest developments on Customs audits in China and find out ways to manage risks when doing business in China.

## Transfer Pricing

### **Advance Pricing Agreements (APAs): Update on Developments across Asia Pacific**

> 24 March, 2:00 – 3:00 PM HKT (GMT +8)

Host: Arindam Mitra

Presenters: Eunice Kuo, S.P. Singh, and Gary Thomas

With increasing volume and complexity of cross-border transactions, multinationals need to gain a comprehensive understanding on APAs and keep transfer pricing disputes out of their way. What are the key insights multinationals should consider to get the best out of APAs? We'll discuss:

- An update on the recent developments in the area of APAs.
- Recent challenges and comparison of APA programs within the region, including Japan, China, and India.
- Impact of local intangibles and location specific advantages on APA programs.
- Influence of BEPS on APA programs.
- Key takeaways from recently concluded unilateral and bilateral APAs.

Stay up-to-date on these latest developments with APA programs across the region and what they could mean for your organization.





# 온라인 세미나 Korean Language Webcasts

## 해외파견임직원의 세무관리

> 2월11일, 2:00 - 3:00 PM KST (GMT +9)

진행자: 한 경수

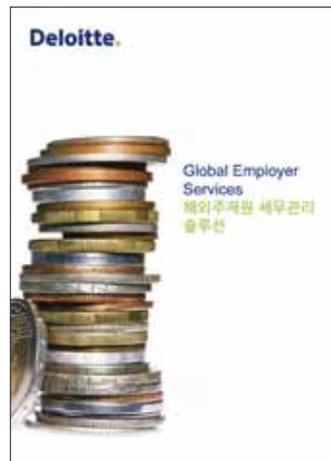
발표자: 서 민수, 이 경연

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- 해외주재원 세금보전정책
- 단기해외파견자 또는 장기해외출장자의 세무관리

## Know more



이 브로서는 해외주재원에 대한 효과적인 세무관리가 필요한 국내 기업들에게 해외주재원 세무관리 위험진단, 세무신고 의무이행 지원 및 세무자문 서비스를 제공하는 Deloitte Global Employer Services (GES) - Korea 에 대한 설명입니다. 자세한 사항은 첨부된 연락처에 문의해 주시기 바랍니다.

# Our Presenters

## Asia Pacific Tax

### Australia

Claudio Cimetta, Alison Noble, David Watkins, Mark Wright, Ivan Zasarsky

### China

Sarah Chin, Li Qun Gao, Gus Kang, Leonard Khaw, Eunice Kuo, Jie Liang, Patrick Yip, Dolly Zhang

### India

Tarun Arora, Anis Chakravarty, Pritin Kumar, Sunil Shah, Rohinton Sidhwa, S.P. Singh

### Japan

David Bickle, Mark Brandon, Brian Douglas, Arindam Mitra, Jun Takahara, Gary Thomas

### Singapore

Tom Ewigleben, Sarah Lane, Richard Mackender, Sharfudeen Shamsudeen, Steve Towers, Piyus Vallabh, Michael Velten, Rony Wuytjens

### Switzerland

Markus Weber

## 온라인 세미나 Korean Language Webcasts

한 경수 (Han Kyung Su), 서 민수 (Seo Min Soo), 이경연 (Lee Kyung Youn)



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