



Asia Pacific Tax

International Tax

Taiwan Tax Reform Proposals: Positive moves for investors and taxpayers

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

Host: Leonard Khaw

Presenters: Elizabeth Dodson, Ping Gwo, and Amber Li

On 1 September 2017, Taiwan's Ministry of Finance (MOF) announced a proposed tax reform package, increasing the corporate income tax rate from 17% to 20%, as well as the dividend withholding tax rate for non-resident shareholders (before applying a treaty limitation) from 20% to 21%. At the same time, it is proposed that the rate of the special surtax on undistributed profits will be reduced from 10% to 5%, however, it will cease to be creditable against a non-resident shareholder's dividend withholding tax liability. From a purely domestic perspective, the most important proposed change is the abolition of the dividend imputation system. We'll discuss:

- Commonly used investment structures into Taiwan.
- The September 2017 tax reform measures.
- The impact of these measures on such commonly used investment structures.
- Decisions investors face, and the choices they have insofar as tax is concerned.

Keep up to date with the recently announced tax reform proposals in Taiwan and hear our insights on how they may affect your business, what to expect, and how to prepare in advance.

Base Erosion and Profit Shifting (BEPS): What's happened so far? And what's next?

> 14 November, 2:00 – 3:00 PM HKT (GMT +8)

Host: Claudio Cimetta

Presenters: Leonard Khaw, Kerry Lambrou, and Cam Smith

Now substantially in the "implementation" phase, the BEPS project continues to have a major impact on international tax. We will review the significant BEPS developments in the last 9 months, and in particular:

- The Multilateral Convention (MLI) to amend double tax treaties, which has now been signed by 71 jurisdictions.
- Discussion drafts and consultation meetings.
 - Attribution of profits to permanent establishments
 - Profit split method
 - Digital economy
- Transfer pricing.
 - 2017 OECD Transfer Pricing Guidelines
 - Hard-to-value intangibles
 - Country-by-country reporting
- Hybrids: branch mismatch arrangements.
- Domestic tax law changes.
 - In compliance with the BEPS project
 - "Unilateral changes"
- Monitoring by the BEPS Inclusive Framework.

Find out the current position on this very important international tax initiative.

Inbound investment into Indonesia: A look into trends and challenges

> 21 November, 2:00 – 3:00 PM HKT (GMT +8)

Host: Daniel Ho

Presenters: Roy David Kiantiong, John Lauwrenz, and Cindy Sukiman

In recent years, Indonesia has continued to receive significant amounts of foreign investment. What are the current investment climate and tax challenges for such inbound investment? We'll discuss:

- Changes in investment regulations and current priorities of the government.
- Increased focus on tax audits as a revenue collection measure.
- Recent and proposed changes in tax treaties and tax regulations affecting inbound investments into Indonesia.
- Recent changes to the transfer pricing documentation regulations.

Learn about the latest inbound investment climate in Indonesia and how it might affect your investment strategies into Indonesia.



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- **Value & Identification** – Understand the calculation of GST and the impact of the program. Gain insight on the current tax landscape and how this helps to become GST ready.
- **Business Basics (I&T)** – Learn and understand and receive overview on the current tax landscape and how this helps to become GST ready.

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The introduction of India's GST signifies material change and in order to be ready, organizations will need to adapt and prepare effectively. To assist in helping individuals understand what GST means for them, four specific e-learning modules have been developed. Visit www.deloitte.com/in or contact your Deloitte contact in India to help you stay relevant and become GST ready.

Asia Pacific Tax

Transfer Pricing

Transfer pricing issues of cross-border financing and beyond: Steering towards the future

> 26 October, 2:00 – 3:00 PM HKT (GMT +8)

Host: Ockie Olivier

Presenters: Bart De Gouw, Samuel Gordon, and Brent Vasconcellos

As tax authorities in the region increasingly focus on cross-border financing from a transfer pricing perspective, it is important for multinationals to navigate the changing landscape, including various unilateral actions taken by different countries. These developments are not only changing the ways in which tax authorities are scrutinizing and challenging existing cross-border funding arrangements, they are also creating a substantial level of uncertainty and challenges for multinationals that are funding new operations and acquisitions in the region. We'll discuss:

- The latest court decisions and legislative changes.
- Administrative approaches adopted by tax authorities in the region.
- Practical approaches adopted by multinationals in managing their global financing arrangements.

Join us to learn how to navigate through this new landscape for your business.

Transfer pricing for common operating models in a post BEPS world

> 23 November, 2:00 – 3:00 PM HKT (GMT +8)

Host: Anis Chakravarty

Presenters: Kerry Lambrou and Carlo Navarro

The BEPS transfer pricing initiatives have impacted many common operating models for multinationals in the Asia Pacific region. Multinationals are undertaking "health-checks" of their models as part of their tax governance and risk frameworks. We will explore some of the practical impacts on typical operating models such as procurement, manufacturing, sales and distribution, principal operating companies, and discuss potential approaches to deal with risk areas. We'll discuss:

- Current landscape in the Asia Pacific region.
- Impacts on the typical operating models.
- Practical insights on the potential risk areas and how to avoid them.

Join us as we discuss the steps you should undertake in performing your own operating model "health-check".

India Spotlight

India's safe harbor rules: The road thus far, and the road ahead

> 31 October, 2:00 – 3:00 PM HKT (GMT +8)

Host: Sanjay Kumar

Presenters: Vani Arora and Tehmina Sharma

Transfer pricing safe harbor rules were first introduced in India in 2013 with a view to provide tax certainty to taxpayers. But these rules, particularly the profit margins prescribed, did not attract significant interest from the larger cross-section of the taxpayers as they believed that the profit margins were unduly high and did not justify the economic or business rationale. The rules were recently revised by the government to align with the business conditions, economic realities, and taxpayer expectations. We'll discuss:

- Recent changes in the Indian safe harbor rules and a comparison with the earlier rules.
- Discussion on some key changes, such as inclusion of low-value adding intra-group services.
- Whether the taxpayers benefit from the above changes.
- Technical and clarificatory issues on the applicability of safe harbor rules, and remaining grey areas.
- Whether these changes provide an effective dispute prevention mechanism?
- Potential impact on the Indian Advance Pricing Agreement mechanism.

Learn about the important developments on the Indian safe harbor rules, and how the changes would affect your business and tax position.

India's GST at 4 months: Baby to toddler?

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

Host: Robert Tsang

Presenters: Jaskiran Bhatia and Prashant Deshpande

The Indian GST launched to much fanfare on 1 July, but how is it moving forward? What is the experience on the ground, particularly in relation to compliance and the new technology framework that is the GST Network? What have been the practical issues and how best to solve them? What should businesses be doing about managing anti-profiteering risks around pricing in their supply chains, now that the Anti-Profiteering Rules 2017 have been published and the GST Council's latest guidance, pronouncements, and statements? Join us for the latest report, as the Indian GST baby becomes a toddler. We'll discuss:

- Practical issues on relation to compliance and the new technology framework.
- Impact of Anti-Profiteering Rules 2017 on businesses.
- Current status on GST compliance.
- Lessons from India and the rest of the world.

Stay informed about the current developments on India's GST and how they may affect your organization.

Asia Pacific Tax

Global Mobility, Talent & Rewards

Social security update: Exploring social security agreements with focus on India-Australia and India-Japan traffic lanes

> 9 November, 2:00 – 3:00 PM HKT (GMT +8)

Host: Divya Baweja

Presenters: Himanshu Kapoor and Michael Ward

Over the last few years, we have seen an increasing number of Social Security Agreements (SSA) signed among countries in the region, including India-Australia and India-Japan. Entering into such Agreements results in savings in the contribution of social security in the host country, provided the appropriate documentation is in place and filing requirements are met. We'll discuss:

- Key aspects of the India-Australia and India-Japan SSA.
- Implications and compliance requirements each SSA raises from a tax and social security perspective in India, Australia, and Japan.
- Key issues impacting movement of assignees in and outside India, Australia, and Japan.
- Bringing SSA considerations into your mobility cost estimations and cross-border deployment strategy.

Stay ahead on the updates in social security, and explore ways to bring the costs down for cross-border movements.

China Spotlight

Intensified administration of PRC Individual Income Tax (IIT) for foreign expatriates working in China: Trends and challenges

> 16 November, 2:00 – 3:00 PM HKT (GMT +8)

Host: Huan Wang

Presenters: Rene Lu and Melody Ma

In recent years, China tax authorities have stepped up their efforts in tax collection in respect of foreign expatriates and strengthened the related regulatory measures. The frequency of self-inspections and tax audits carried out by the local tax authorities have significantly increased. How should companies prepare themselves under the current environment? We'll discuss:

- Implications of Golden Tax System III on individual income tax reporting and administration.
- The latest trends and key focuses on IIT inspection activities in China.
- Recent development of IIT administration on short-term employees whose activities create a permanent establishment in China.
- Recommended actions by company in facing and managing these challenges.

Keep up to date on the latest administration trends with respect of the intensification of foreign expatriates' IIT collection and be prepared for the upcoming challenges.

Country Focus

Tax governance and transparency in Australia: Stay ahead of the game

> 28 November, 2:00 – 3:00 PM HKT (GMT +8)

Host: David Watkins

Presenters: Stuart Osborne and Chris Thomas

Consistent with the global BEPS developments, the tax governance and transparency environment in Australia has rapidly changed in recent years with new disclosure requirements coming in a variety of forms: legislative, administrative, and voluntary. Combined with the Australian Tax Office's review of the top 1000 company groups and increased penalties for non-compliance with some of the transparency measures, there are some important issues that corporate taxpayers in Australia need to be aware of. We'll discuss:

- The reportable tax position schedule for the largest corporate groups.
- Public disclosures for taxpayers with revenue greater than \$100 million.
- The Voluntary Tax Transparency Code.

Keep up to date with the latest developments and the related governance and Board processes that multinationals are putting in place.

Indirect Tax

Indirect tax audits: New approaches you need to know

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

Host: Robert Tsang

Presenters: M.S. Mani, Eng Yew Tan, and Candy Tang

Audits for VAT / GST are evolving rapidly across Asia Pacific and tax authorities are evolving and revolutionizing the approach to handle such audits. We will examine what are the current and changing approaches in China, India, and Malaysia. Are the moves in Europe and the OECD's initiatives around the Standard Audit File-Tax echoing around Asia Pacific? Understand more about what is happening on the ground in these countries and for insights on what good practice looks like. We'll discuss:

- New tax audit approaches using technology and analytics.
- Current and future developments on audit approach in China, India, and Malaysia.
- OECD's initiatives on Standard Audit File-Tax – how relevant are they in Asia Pacific indirect tax?

Join us to learn about the "new normal" in indirect tax audits.

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普通话网络讲座 Chinese Language Webcasts

运筹帷幄，未雨绸缪：年底税务盘点

> 11月1日上午11时—下午12时 香港/北京时间 (GMT +8)

主持人：林绥

主讲人：唐梨萍

中国税收征收管理的模式正在经历一个重要的转型。管理的重心将从事前审批，转向更注重事后稽查和事中风险管理，信息化手段在税务征管中将越来越广泛地被使用。这一转变将会对企业在税务申报遵从方面，尤其是年底关账和汇算清缴工作产生很大影响。我们在这次讲座中将讨论：

- 新征管模式下，纳税人的申报遵从责任风险会发生哪些变化。
- 新征管模式下对企业财务和税务信息及其申报数据在形式、内容、详细程度和交叉钩稽关系上提出了哪些新的要求。
- 企业在遵从申报中会遇到哪些新的征管监督和检查方式。
- 企业应该如何事前、事中、事后做好系统全面的风险管理和应对。

请参与此网络讲座，共同探讨新形势下的税务遵从和风险管理。

应变未来：政府与社会资本合作(PPP)税收问题分析及解决方案

> 11月29日上午11时—下午12时 香港/北京时间 (GMT +8)

主持人：李晓晖

主讲人：林珏及周颖

Public-private partnership(PPP) (政府与社会资本合作) 是公共基础设施投资与建设的一种比较有效的模式。中国从2012年以来大幅度大面积在各省市区开展此种形式的投资建设。越来越多的国有、民营、外商参与到PPP的投资。由于PPP涉及的参与方较多，交易结构复杂，收入来源种类较多，相应的税收处理也比较复杂。而目前国家对于PPP的税收政策比较模糊，存在比较大的不确定性。而税收对PPP项目的投资回报与现金流均有重大影响。从项目的招投标、谈判、建设、运营阶段，均需要对税收问题进行详细分析、筹划。我们将讨论：

- PPP的典型交易结构。
- PPP参与各方所涉及的税收问题。
- PPP投融资层面的税收问题以及解决方案。
- PPP方案设计以及商业谈判所涉及的税收问题以及解决方案。
- PPP运营环节的税收问题以及解决方案。

请参与此网络讲座，深入了解对PPP的涉税问题与各阶段的税务解决方案。



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Japanese Language Webcasts

増加する海外赴任者税務リスクと先進的なオペレーション・管理の事例

> 11月22日 12:00 - 1:00 PM 日本時間 (GMT +9)

司会進行: 高橋朋子

講師: 後藤大悟、羽山明子

※講師は変更になる可能性がありますので、あらかじめご了承ください。

多くの日系企業が海外事業展開を拡大させている中で、海外赴任者も赴任先国も増加しています。また、赴任の期間や目的、赴任形態も多様化し、各国ごとに異なる複雑な税務コンプライアンスルールを正しく理解し、法令順守することが益々困難になってきています。働き方改革を無視できない昨今、海外人事がより戦略的な企画業務に集中できるように、効率的かつ盤石なオペレーションと管理体制を構築する必要があります。

本Webcastでは、日系企業が見落としがちな海外赴任者のリスクの例を紹介するとともに、先進的なオペレーション事例を示しながら、事務負担を削減できる理想的な管理体制づくりについてご説明いたします。

- 増加する海外赴任者の税務リスクとその影響
- 先進的なオペレーション・管理の事例

※トピックは変更になる可能性がありますのであらかじめご了承ください。



関連サービス

グローバルエンプロイヤーサービス:

<http://www2.deloitte.com/jp/ja/pages/tax/topics/global-employer-services.html>

海外赴任者の税務・処遇・オペレーションについてのサーベイ:

<https://www2.deloitte.com/jp/ja/pages/tax/articles/ges-survey2017.html>



Our Presenters

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Australia

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China

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India

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Indonesia

Roy David Kiantiong, John Lauwrenz, Cindy Sukiman

Japan

Samuel Gordon, Himanshu Kapoor

Malaysia

Eng Yew Tan

New Zealand

Bart de Gouw

Philippines

Carlo Navarro

Singapore

Daniel Ho, Robert Tsang, Brent Vasconcellos

Taiwan

Elizabeth Dodson, Ping Gwo, Amber Li

普通话网络讲座 Chinese Language Webcasts

李晓晖 (Sam Li), 林珏 (Eric Lin), 林绥 (Martin Lin), 周颖 (Nina Zhou), 唐梨萍 (Liping Tang)

Japanese Language Webcasts

高橋朋子 (Tomoko Takahashi), 後藤大悟 (Daigo Goto), 羽山明子 (Akiko Hayama)



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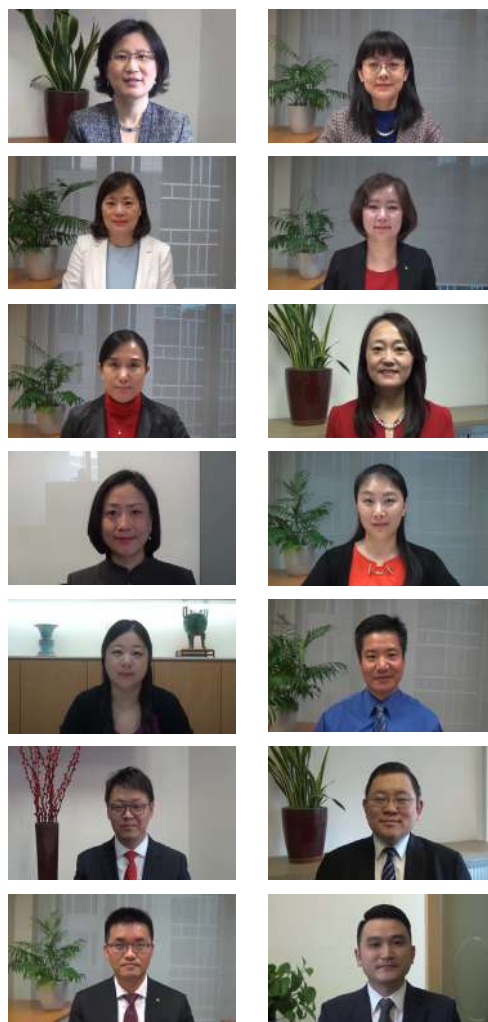
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This video brings you a weekly summary of the significant international tax developments impacting multinationals. It is broadcast every Friday afternoon. Dbriefs Bytes is also available in Chinese and is broadcast every Tuesday. To learn more, visit www.deloitte.com/ap/dbriefs/bytescentral

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