



Navigating what's next
Asia Pacific Webcast series

Program guide
January - March 2019

Asia Pacific Tax

International Tax

2019 Japan Tax Reform Proposals: Broadening the base through BEPS

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

Host: David Bickle

Presenters: Lars Dahlen, Brian Douglas, and Tim O'Brien

Japan is in the midst of its second longest economic expansion in post-war history. However, increasing national debt and global trade uncertainties threaten to prevent the expansion from becoming its longest. The 2019 Tax Reform proposals issued by the ruling parties of the Japanese government on 14 December 2018 reflect the desire to both broaden the tax base and to implement further BEPS measures. In addition, the recent conclusion of several trade agreements demonstrate Japan's commitment to maintaining open trade. We'll discuss:

- Key proposals in the 2019 Tax Reform, including R&D and other incentives, implementation of BEPS measures such as, Action 4 – limiting base erosion through interest deductions and Action 8 – introducing rules related to hard-to-value intangibles.
- 2018 developments in Japan's tax treaty network.
- The multi-rate consumption tax system scheduled to come into effect from 1 October 2019.
- Customs and trade issues, including recent significant trade agreements ratified by Japan.

Join us to learn more about these key proposals in the 2019 Japanese Tax Reform and other recent notable tax and legal updates that may impact multinational enterprises doing business in Japan.

Indirect Tax

Indirect tax developments in Malaysia

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

Host: Senthuran Elalingam

Presenters: Larry James Sta Maria and Eng Yew Tan

This session will focus on the developments subsequent to the re-introduction of the Sales Tax and Service Tax (SST) on 1 September 2018, including critical changes to the law, guidance, and administration of the tax. It will also touch on key concerns in relation to the close out of GST. We'll discuss:

- Technical developments.
- Post-implementation issues.
- GST audit closure.
- Upcoming developments.

Join us to understand how the evolving nature of the Malaysian indirect tax regime will impact your business.

Common themes in GST across China and India: What you should know

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

Host: M.S. Mani

Presenters: K Baskar and Candy Tang

The changing profile of GST/VAT system across Asia Pacific region in recent times has made it necessary for businesses to alter their business strategies and their compliance planning. While GST continues to be a hot topic across the region, China and India being the largest economies in the region, are of specific interest to all businesses. China has been engaged in VAT reform for quite some time and many more changes are expected in 2019. India has just completed the introduction of a large scale GST which has altered the business landscape and increased compliance for many businesses. There are quite a few common themes emerging in the GST reform landscape of these Asian giants although the GST in these countries is quite different. We'll discuss:

- The business impact of these changes from a planning and compliance perspective.
- Common themes emerging from these countries.
- Practical case studies.
- Opportunities and the way forward.

Join us in this session as we learn more about the emerging changes in GST across China and India and how they may affect you.



Asia Pacific Tax

Indirect Tax

Inbound investment, e-commerce, and e-invoicing rules in Vietnam: A clear view of the recent developments

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

Host: Thomas McClelland

Presenter: An Vo

Vietnam has been enjoying strong economic growth. Overseas businesses are increasingly attracted by the country's move from a centralized to a market-oriented economy and its 95 million-strong population, which features a large and young workforce as well as an increase in disposable income in recent years. On the other hand, the issuance of new Decree reflects the determination by the Vietnamese Government in strongly reforming tax administration and increasing the management over the informal economy in Industrial 4.0. We'll discuss:

- Overview of Vietnam inbound investment with considerations such as forms of investment and restrictions, general tax obligations, and updates on tax regulation changes.
- Highlights of e-commerce market in Vietnam, forms of operation, specific requirements, and tax collection mechanism relating to e-commerce.
- Overview and framework for e-invoice and practical issues for implementing e-invoices.

Keep up to date with the latest developments in Vietnam and hear our insights on how they may affect your organization.



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Global Mobility, Talent & Rewards

Deloitte Asia Pacific Immigration Survey: Mobilizing and retaining talent in a disrupted cross-border world

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

Host: Mark Wright

Presenters: Christina Karl, Kathryn Osborn, and Fiona Webb

The challenge facing mobility professionals in the Asia Pacific region has never been greater in terms of attracting and retaining talent. The Asia Pacific region is the growth engine of the global economy. In a recent Deloitte immigration survey of companies mobilising talent to the Asia Pacific region, respondents confirmed that skill shortages are impacting 38% of organisations operating in the region. Mobilising talent globally is viewed as a sensible and necessary solution by companies to retaining and incentivising talent, but are experiencing different challenges. Moving talent cross-border has become more complex and the risks have increased as host country governments have become more sophisticated with their compliance measures. We'll discuss:

- The challenges of mobilising talent globally such as immigration rules and external factors.
- The emerging issues which impact on the ability for the business community to attract and retain talent.
- The key findings of the Deloitte Asia Pacific Immigration Survey.

Gain insights from Deloitte professionals on the immigration risks associated with moving talent across borders and how to incorporate immigration issues into wider workforce management planning.

Transfer Pricing

Hong Kong's new transfer pricing regime: Getting on the right track (Part 1)

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

Host: Leonard Khaw

Presenters: Petrina Chang, Elaine Wong, and Victor Zhang

After the Inland Revenue (Amendment) (No. 6) Ordinance 2018 (the Amendment Ordinance) was gazetted on 13 July 2018, taxpayers and practitioners continued to seek clarification from the Hong Kong Inland Revenue Department (HKIRD) concerning a range of matters relevant to the practical implementation of the new rules. During a series of transfer pricing seminars attended by representatives of the HKIRD, in addition to reiterating that the main objectives are to codify the transfer pricing principles, implement certain measures under the Base Erosion and Profit Shifting (BEPS) package, and adhere to the international standards, the HKIRD also reiterated its commitment to release detailed guidance in the form of Departmental Interpretation and Practice Notes (DIPN) to assist taxpayers practically to comply with the new rules. During the webcast, we will share the first batch of such guidance:

- Implementation of arm's length principle.
- Grandfather rules.
- Country-by-country reporting obligation and exchange mechanism.
- Authorized OECD approach for permanent establishment.
- Intangibles.
- Financial transactions.

Join us to keep abreast of the developments in this area of transfer pricing.

Asia Pacific Tax

China Spotlight

Hong Kong Tax Update: Maintaining competitiveness whilst complying with global tax standards

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

Host: Leonard Khaw

Presenters: Jonathan Culver, Anthony Lau, and Winnie Shek

Hong Kong is introducing key taxation measures to maintain its competitiveness in an ever faster evolving global economy, and to comply with globally accepted tax standards. Apart from enacting transfer pricing rules and working with taxpayers to ensure the smooth implementation thereof, which we are covering in a separate webcast, Hong Kong introduced a two-tiered profits tax system and "super deductions" in respect of R&D activities being carried on in Hong Kong, and expanded the scope of profits tax deductions in relation to intellectual property rights. The Offshore Fund Regime is being reformed, and significant measures have been introduced that address longstanding issues pertaining to financial services, which is key to the Hong Kong economy. In this session, we will help you to understand the main changes and the potential implications. We'll discuss:

- The two-tiered profits tax system.
- The newly introduced R&D super deduction regime.
- Changes in relation to the intellectual property rights.
- The reform of the Offshore Funds regime.
- Other significant measures that address longstanding issues pertaining to financial services.

Join us in this session to learn more about the developments listed, how they may affect you and your organization, in particular, the opportunities that are becoming available to you as a result of their introduction.

Destination China: Updates of Individual Income Tax (IIT) reform

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

Host: Tony Jasper

Presenters: Huan Wang and Irene Yu

The 7th amendments to the PRC IIT law contains broad changes to the IIT law system. After the implementation of new IIT law, the subsequent implementation rules and various regulations provided further guidance, such as whether concession rule may still apply to foreign individuals working in China for world-wide taxation relief, what is the scope of additional itemized deductions and the employer and employee's responsibilities with this respect, how to calculate the advance IIT withholding, what assistance the taxpayers may receive for their tax reporting, etc. In this session, we'll discuss:

- The major updates of the implementation rules.
- Recent development of relevant regulations under the new IIT law.
- Recommended actions by company and individual taxpayers in coping with the new changes.

Gain insights from Deloitte professionals on the IIT reform updates and get prepared for the implementation of the new IIT rules.



Asia Pacific Tax

India Spotlight

India tax update: Latest developments and impact

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


Host: Sunil Shah

Presenters: Jatin Kanabar, Pritin Kumar, and Amit Sarker

The last few months have seen several developments in Indian tax jurisprudence. Given the common law system in India and the hierarchy of courts and the tribunal, the same issue may come to be decided by multiple authorities and at multiple levels. This makes it necessary to always be aware of the evolving judicial views. There are also many changes in the statutory provisions, particularly in the area of GST. We'll discuss:

- Recent income-tax rulings, including on research and development expenses and on conversion of a company into an LLP.
- Recent important amendments in GST provisions.
- Update on anti-profiteering cases.
- Significant GST advance rulings.

Learn about the important tax developments in India and how they may affect your organization.



Being a proponent of the BEPS project, the Indian tax landscape has also seen radical changes over the last few years with the renegotiation of its tax treaties with Mauritius, Cyprus and Singapore, the introduction of the buyback tax, introduction of equalisation levy, limiting interest deduction, phasing-out of tax holidays, introduction of GAAR and more recently, revision of agency PE definition and introduction of concept of Significant Economic Presence as part of its domestic law to tax digital economy. Visit www.deloitte.com/in or contact your Deloitte contact to help you understand the evolving trends and how to balance business growth with effective management of tax and financial risks.



普通话网络讲座 Chinese Language Webcasts

重申架构，管控风险：聚焦个税改革和CRS对高净值人士的影响和挑战

> 3月13日上午11时—下午12时 香港/北京时间 (GMT +8)

主持人:王欢

主讲人:王焱及倪敏

2018年8月31日，中华人民共和国个人所得税法第七次修正案通过，新个税法尘埃落定。此次个税修订确立的个人反避税规则、税收居民认定标准和离境税务清算等制度将对在境内外投资和具有跨境资产配置的高净值人士产生关键性影响。2018年9月起，中国与有关国家的税务当局首次在CRS（海外金融账户共同申报准则）下实现金融账户涉税信息交换。在全球涉税信息逐步完善透明和税收征管趋紧的大背景下，中国高净值人士应该如何制定当前规划和长远策略以降低税收风险，实现财富保值和传承呢？我们将讨论：

- 个税改革概览和要点解读。
- 个税改革对高净值人士的影响。
- CRS关键考量。
- CRS及个税改革背景下的准备与规划。

请参与此网络讲座，从跨境投资安排、税务处理、财富配置等角度了解CRS和个税新规的影响，从容应对新挑战。

Japanese Language Webcasts

平成31年度税制改正大綱

> 1月29日 12:00 - 1:00 PM 日本時間 (GMT +9)

司会進行:大野 久子

講師:山田 真毅、武末 朝生、紙本 好太郎

※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。

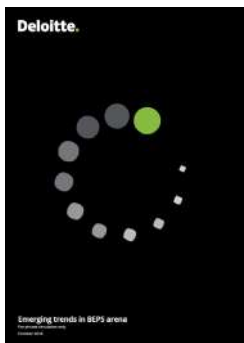
2018年12月14日に公表されました「平成31年度税制改正大綱」について、改正のポイントをタイムリーに解説します。2019年10月に消費税率の10%への上げが予定されており、経済に影響を及ぼさないようにするため、大綱では、住宅ローン控除の拡大及び自動車税等の引下げ等が予定されています。一方、法人課税の分野では、近年の税制改正の重要なテーマの一つである持続的な成長を実現するため、イノベーションの促進を目的とした研究開発税制の見直し等が予定されています。国際課税の分野では、BEPSプロジェクトへの対応として、過大支払利子税制及び移転価格税制の見直しが予定されており、また、外国子会社合算税制の見直しも行われる見込みです。

本セミナーでは、これらのうち、法人にとって特に重要と思われる事項について解説します。

「平成31年度税制改正大綱」の解説

- 法人課税
 - 研究開発税制の見直し
 - 組織再編税制の見直し
 - 地方税体系の見直し
- 国際課税
 - 過大支払利子税制の見直し
 - 移転価格税制の見直し
 - 外国子会社合算税制の見直し

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个人所得税改革
本次中国个人所得税改革正在紧锣密鼓展开中，请[点击阅读](#)此前对修订草案的解读，并持续关注我们不断更新的[税务评论](#)。

Individual Income Tax (IIT) Reform
The individual income tax reform of China is around the corner at the turn of the year. Read our previous [interpretation of the draft implementation regulations](#) and stay tuned for our latest [Tax Analysis](#).

Our Presenters

Asia Pacific Tax

Australia

Kathryn Osborn, Fiona Webb, Mark Wright

China

Petrina Chang, Jonathan Culver, Tony Jasper, Leonard Khaw, Anthony Lau, Winnie Shek, Candy Tang, Huan Wang, Elaine Wong, Irene Yu, Victor Zhang

India

K Baskar, Jatin Kanabar, Pritin Kumar, M.S. Mani, Amit Sarker, Sunil Shah

Japan

David Bickle, Lars Dahlen, Brian Douglas, Tim O'Brien

Malaysia

Senthuran Elalingam, Larry James Sta Maria, Eng Yew Tan

Singapore

Christina Karl

Vietnam

Thomas McClelland, An Vo

普通话网络讲座 Chinese Language Webcasts

王欢 (Huan Wang), 王焱 (Rebecca Wang), 倪敏 (Mark Ni)

Japanese Language Webcasts

大野 久子 (Hisako Ono), 山田 真毅 (Masaki Yamada), 武末 朝生 (Asao Takesue), 紙本 好太郎 (Kotaro Kamimoto)



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