



Navigating what's next
Asia Pacific Webcast series

Program guide
July – September 2019

Asia Pacific Tax

International Tax

Double tax treaties in Asia Pacific: Updates and developments

> 16 July, 2:00 - 3:00 PM HKT (GMT +8)

Host: Chris Roberge

Presenters: Claudio Cimetta and Radhakishan Rawal

We will review the important major developments relating to Asia Pacific double tax treaties, major case law and administrative developments concerning the interpretation of double tax treaties, and significant OECD/UN developments relating to double tax treaties. We'll discuss:

- The implementation of treaty-related BEPS recommendations and developments concerning the Multilateral Instrument in Asia.
- An update on the work undertaken by the United Nations Tax Committee.
- Important cases on treaty interpretation.
- Recent changes within the Asia Pacific treaty network.

Learn about the important developments in Asia Pacific in regard to double tax treaties and OECD/UN projects.



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Asia Pacific Tax

M&A Tax

Evolution of regulations impacting inbound/outbound investments in China, India, and Vietnam

> 1 August, 2:00 – 3:00 PM HKT (GMT +8)

Host: Anil Talreja

Presenters: Wei Heng Jia and An Vo

The business landscape is changing globally like never before. In order to keep pace with the dynamic market scenario, various countries are bringing necessary changes to the existing law or introducing new regulations relevant to the issues faced. We have also witnessed how countries have amended their local laws in line with the BEPS action plan. Countries across the globe are also working towards implementing MLI based on the aspects adopted. Given the various changes in laws, these are closely being considered by the investors prior to making any investment decisions across jurisdictions. We'll discuss:

- Various regulations that have been introduced which are critical to cross border investments.
- Overview of the impact that is witnessed in making business decisions.
- Key tax and regulatory considerations in relation to cross border investments.
- Practical case studies.

Join us to understand the evolution of various regulations and its impact on investment activities across the region.

Asset Reconstruction Companies (ARCs): Tax and regulatory framework

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

Host: Vishal Agarwal

Presenters: Rajesh Agarwal and Shashikant Shenoy

Asset Reconstruction Companies (ARCs) were introduced in 2002 in India as an attempt to provide a framework for effective resolution and recovery of stressed assets. However, the law remained riddled with litigation with no meaningful resolution of bad loans taking place under its aegis. The law itself has been evolving to make it a true resolution vehicle. However, with the introduction of The Insolvency and Bankruptcy Code, 2016 (IBC), the landscape has changed entirely. ARCs are now at the forefront of the resolution process and foreign investor interest is high. We'll discuss:

- Key regulatory changes in the ARC regime over the years.
- What has IBC changed and how ARCs fit in.
- Key tax and accounting aspects of transactions by ARCs and their trusts.

Keep up to date with the latest developments on the resolution framework in India.

Industries – Financial Services

Common Reporting Standard (CRS) compliance: Are you ready for tax authority reviews?

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

Host: Michael Velten

Presenters: Candy Chan and Alison Noble

The OECD common reporting standard (CRS) is a global standard, implemented through local legislation and guidance and operationalized by financial institutions in each participating country. The OECD will begin reviewing implementation of the CRS in participating countries in 2020. To prepare for these reviews, tax authorities in Asia Pacific are beginning to undertake reviews and audits of compliance by financial institutions with the CRS and local rules and guidance. We'll discuss:

- The compliance activities the OECD expects tax authorities to undertake.
- The status of tax authority review and audit activity across Asia Pacific.
- How a financial institution might prepare for a tax authority CRS review or audit.

Join our global information reporting specialists from Asia Pacific as we discuss what financial institutions should consider in preparing for CRS reviews and audits.



Asia Pacific Tax

China Spotlight

Focus on China Customs valuation: Royalty and transfer pricing

> 20 August, 2:00 – 3:00 PM HKT (GMT +8)

Host: Dolly Zhang

Presenters: Mandy Yu and Janet Zhang

In recent years, royalties have been an important method of business and tax planning for multinational enterprises (MNEs). Meanwhile, China Customs has been putting closer scrutiny on cross-board non-trade payment, especially for royalties. In 2019, PRC General Administration of Customs issued two bulletins to clarify the declaration for dutiable royalties, which increases the compliance requirements for importers. Both Chinese tax authorities and Customs focus on transfer pricing, particularly on MNEs, and published a number of regulations. The administrations are increasingly investigating potential tax avoidance with respect to related party transactions. We'll discuss:

- The major updates of the Customs royalty rules.
- Common risks in transfer pricing from Customs and tax authority perspectives.
- How to manage the Customs valuation risks under the new trend.

Explore the latest developments from Deloitte specialists on the Customs valuation and get certainty for the supply chain in China.

Transfer Pricing

Transfer pricing controversy and country focus: What's happening in Australia, China, and Japan?

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

Host: Brad Edwards

Presenters: Howard Osawa and Aaron Wang

Transfer pricing (TP) continues to be at the top of revenue authorities' tax agendas, and keeping abreast of changing local requirements and practices is important for taxpayers in managing their global transfer pricing. In this webcast, our presenters will provide you with inside views on the China's State Administration of Taxation (SAT), Japan's National Tax Agency (NTA) and the Australian Taxation Office's (ATO) current thinking, activities, and plans on transfer pricing matters. We'll discuss:

- China's SAT's continuing expansion of TP enforcement activities.
- Japan's NTA's continued focus on BEPS concepts such as value creation, intangibles, and substance, during exams and APA reviews.
- An update on ATO activities and actions arising from their Top 1000 project, future focus areas, TP dispute resolution including APA's, MAP's, voluntary disclosures, settlements, and litigation.

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



Asia Pacific Tax

India Spotlight

Significant rulings under GST: Story so far and what lies ahead

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

Host: Mahesh Jaising

Presenters: Mahesh Jaising and Saloni Roy

Anti-profiteering and advance ruling, two key limbs of the Goods and Services Tax (GST) framework, are perhaps the most debated and deliberated topics at present. While advance ruling assumes significance in the context of providing clarifications to ambiguities that taxpayers might have in relation to the new tax reform, the concept of anti-profiteering has been made part of India's indirect tax regime for the first time. Recently, there has been a spate of rulings pertaining to both the subjects, and emergence of additional complexities and confusion for taxpayers at large. Certain adverse orders by the National Anti-Profiteering Authority have seen widespread dissension in light of absence of a well-defined legislative framework to govern anti-profiteering investigations. On the other hand, a series of advance rulings pertaining to issues such as inter-office services, intermediary services, employer-employee transactions seem to violate the basic provisions of the GST law, and have therefore not meeting the very purpose of providing clarifications to taxpayers. In addition, it is important to assess the rationale adopted by the authorities in the context of the said anti-profiteering orders and advance rulings, as the same may be applied in case of other taxpayers. We'll discuss:

- Key advance rulings and anti-profiteering orders.
- Methodology and rationale adopted by the authorities.
- Challenges to the relevant rulings and provisions.
- The way ahead for industry.

Keep up to date with the latest developments regarding advance rulings and anti-profiteering in India and how they may affect your organization.

Global Mobility, Talent & Rewards

Reinventing organizations to create value: Insights from Deloitte's 2019 Human Capital Trends Report

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

Host: Poorva Prakash

Presenters: Anand Shankar and Samuel Tsang

A shift is underway as businesses go beyond corporate responsibility to become social enterprises, actively listening to the world around them to better understand and support their stakeholder networks. With a unique blend of cultures and practices in Asia, what trends are unfolding and what steps are companies taking? We'll discuss:

- Changes in the workforce, workplace, and the nature of work itself.
- New applications of mobile and digital technologies and their impacts on organizations.
- The growing demand for HR leaders and teams in Asia to be effective partners to the business.
- Potential implications of these trends for organizations and individuals.

Gain insights from Deloitte professionals on how your organization can keep on top of the latest HR trends and prepare for what's next.



Certainty and predictability in taxation are two critical enablers for creating a climate conducive for economic growth. Uncertainty in taxation not only leads to increased costs for businesses but also has a damaging effect on the economy as it discourages further investments. Visit www.deloitte.com/in or contact your Deloitte contact to gain insights on Deloitte's extensive international knowledge, experience of the Authority for Advance Rulings (AAR), and best practices in the operation of such arrangements.

普通话网络讲座 Chinese Language Webcasts

中美贸易情况发展和应对及出口管制风险管理

> 9月18日上午11时—下午12时 香港/北京时间 (GMT +8)

主持人: 高立群

主讲人: 陈荣杰及张晓洁

自2018年以来,中美贸易情况不断发展,中美两国政府出台了多轮加征关税清单,大量进出口商品受到双方加征关税影响。近日,美国政府计划在目前对华加征关税清单的基础上,继续对剩余3000亿美元原产于中国的商品加征关税,加征关税影响范围几乎将扩大到所有中国输美商品。同时,中美两国政府公布了加征关税排除程序,利益相关方可以申请将商品排除出加征关税清单以及退还已征收税款。另一方面,由于美国出口管制法规的域外效力,部分中国企业与机构被列入了"实体清单",而受到技术封锁和供应链影响。中国政府正研究制定"不可靠实体清单"制度、国家技术安全管理清单制度和《出口管制法》等一系列措施,加强国家贸易安全管理。我们将讨论:

- 中美贸易争端发展历程回顾。
- 中国关税排除申请程序与注意要点。
- 中国企业出口管制合规风险与应对。

请参与此网络讲座,及时把握中美贸易争端动态,降低加征关税影响,加强内部贸易合规管理,避免出口管制风险。



Our Presenters

Asia Pacific Tax

Australia

Claudio Cimetta, Brad Edwards, Alison Noble

China

Candy Chan, Wei Heng Jia, Chris Roberge, Samuel Tsang, Aaron Wang, Vicky Wang, Mandy Yu, Dolly Zhang, Janet Zhang

India

Rajesh Agarwal, Vishal Agarwal, Mahesh Jaising, Poorva Prakash, Radhakishan Rawal, Saloni Roy, Anand Shankar, Shashikant Shenoy, Anil Talreja

Japan

Howard Osawa

Singapore

Michael Velten

Vietnam

An Vo

普通话网络讲座 Chinese Language Webcasts

高立群 (Li Qun Gao), 陈荣杰 (Roger Chen), 张晓洁 (Dolly Zhang)



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