



Navigating what's next
Asia Pacific Webcast series

Program guide
January - March 2020

Asia Pacific Tax

Global Mobility, Talent & Rewards

Destination China: Update of Individual Income Tax (IIT) reform implementation

> 15 January, 2:00 – 3:00 PM HKT (GMT +8)

Host: Tony Jasper

Presenters: Huan Wang and Irene Yu

A year has passed since the implementation of the new IIT law under the tax reform. Taxpayers and withholding agents are facing the first annual tax return filing season under the new IIT filing system. For a large number of taxpayers, it would be their first time to prepare their annual reconciliation return and make direct contact with the tax authorities. How to make sure you, being a taxpayer, file your own tax return correctly? As a withholding agent, what would be your responsibility during the annual tax return filing process? How to assist your employees with their initial attempt in self-reporting? What would be the impact if an annual tax return is not filed correctly or timely?

We'll discuss:

- Regulation update.
- An overview of the individual tax credit system.
- Annual tax reconciliation requirement for resident tax payers.
- Self-reporting of foreign sourced income for resident tax payers, especially outbound Chinese employees.
- Preparation and planning for the coming annual tax filing.

Gain insights from Deloitte professionals on the updates on IIT reform implementation and get prepared for initial annual reconciliation tax filing.

Total Rewards Optimization: The dynamic formula that drives business performance

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

Host: Algy Wadsworth

Presenters: Tony Jasper and Kenneth Peh

Employers are facing increasingly fierce competition for talents, as business models change and the rise of disruptive technologies shape the skill-sets needed for the future. Increasing compensation and benefits is expensive and easily replicated by competitors. Are there smarter ways to reward your employees so that it generates the highest perceived value for them which is also aligned with their contributions and performance? We'll discuss:

- Why employers are looking at total rewards optimization and what does it help to achieve.
- Why an effective employee communication and engagement is important for total rewards optimization.
- How does satisfying employee expectations align with improving business performance.
- What are the other non-financial rewards that employees would typically consider.

Gain insights from Deloitte professionals on how total rewards optimization helps drive employee retention, engagement, and positive business outcomes.



Asia Pacific Tax

Transfer Pricing

Transfer pricing and GST implications for brand equity payments

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

Host: Sanjay Kumar

Presenters: Gulzar Didwania, Liam O'Brien, and Amer Qureshi

Brand equity is a significant business driver, created over a period based on consumers perception and trust in the standard and quality of the products or services. Multinational enterprises (MNEs) leverage on the established brand equity, trademarks, and other marketing intangibles to maintain its competitiveness in the market. Group affiliates to reap the benefits of the competitive advantage make payment for brand royalty to the MNE headquarters. OECD transfer pricing guidelines 2017 recognises the importance of marketing intangibles and allows arm's length payment for the use of intangible if it results in generating profits for the business. Questions have also been raised by the tax authorities' in many MNE headquarters' tax jurisdiction on non-charging or under-charging for the brand from their group affiliates. We'll discuss:

- The emerging tax controversy areas encompassing both transfer pricing and indirect taxation.
- The relevant OECD transfer guidance on marketing intangible, prevailing business models for brand royalty payments, and emerging transfer pricing and GST tax controversies.
- Key considerations and take-away.

Join us to understand the challenges and implications of brand equity payments and explore actions your business can take to prepare.

Geography Updates

2020 Japan Tax Reform Proposals: Broadening the base through BEPS

> 13 February, 2:00 – 3:00 PM HKT (GMT +8)

Host: David Bickle

Presenters: Lars Dahlen, Brian Douglas, Ken Leong and Scott Oleson

The backdrop for the 2020 Japan Tax Reform is one of economic uncertainty, as business investment and exports have been weakened by trade disputes between the US and China. Consumer spending, however, has been relatively strong, albeit that may be the result of accelerated spending before the recent increase in the consumption tax rate. Within this context, the 2020 Tax Reform proposals issued by the ruling parties in December 2019 reflect the continued desire to broaden the Japanese tax base and to implement BEPS measures. We'll discuss:

- Key proposals in the 2020 Tax Reform, including changes to consolidated tax return filing.
- Previously legislated changes to interest deductibility that will come into force in 2020.
- The debate in Japan around the latest BEPS measures.
- Broadening the scope of this year's update, we'll also provide highlights of the Korea Tax Reform.

Join us to learn more about the key proposals in the 2020 Japanese Tax Reform and other recent notable tax updates that might impact multinational enterprises doing business in Japan.



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普通话网络讲座 Chinese Language Webcasts

聚焦个税改革具体实施对高净值人士的影响

> 2月19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:王焱及李春菲

随着税改元年2019年渐行渐近,个税改革重塑的个人自行申报体系将迎来首个纳税申报期间。对于高净值人士而言,常常因为拥有多元化收入结构、复杂资产架构、跨境资产配置以及多重税务身份,而面临着更加复杂的纳税申报义务。高净值人士该如何正确理解税改变化、履行个人纳税申报义务?同时,个人所得税纳税信用建设即将启动,“守信纳税人联合激励”和“严重失信当事人联合惩戒”这一基本原则已经确立,这对于高净值人士又有何影响?我们将讨论:

- 个税改革要点回顾。
- 个人所得税纳税信用体系建设概述。
- 居民个人综合所得年度汇算清缴解析。
- 境外所得个人自行申报解析。
- 税改元年合规申报的准备与规划。

请参与此网络讲座,从个税改革实施要点、税务合规申报、税务风险管控等角度了解后税改时代的相关影响,从容应对新挑战。

Japanese Language Webcasts

令和2年度税制改正大綱

> 2月12日 12:00 - 1:00 PM 日本時間 (GMT +9)

司会進行:大野 久子

講師:赤澤 達至、片寄 祐希、栗山 悠太

※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。

2019年12月12日に公表されました「令和2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。法人課税の分野では、まず、連結納税制度について単体申告に変更する(グループ通算制度)という抜本的見直しが行われ、令和4年4月1日以後開始事業年度から適用されます。また、その他法人課税一般の改正として、オープンイノベーション促進税制・5G導入促進税制が創設されるほか、一定の租税特別措置の適用を停止する措置が強化されます。また、法人に係る消費税の申告期限について、法人税同様に1カ月の延長を認める改正が行われます。国際課税の分野では、子会社からの配当と子会社株式の譲渡を組み合わせさせたスキームへの対応等が行われます。本セミナーでは、これらのうち、法人課税にとって特に重要と思われる事項について解説します。

- 法人課税
 - グループ通算制度(連結納税制度の見直し)
 - オープンイノベーション促進税制の創設
 - 5G導入促進税制の創設
 - 租税特別措置の適用要件の見直し
 - 法人に係る消費税の申告期限の特例の導入
- 国際課税
 - 子会社からの配当と子会社株式の譲渡を組み合わせさせたスキームへの対応

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Our Presenters

Asia Pacific Tax

Australia

Liam O'Brien

China

Tony Jasper, Kenneth Peh, Algy Wadsworth, Huan Wang, Irene Yu

India

Gulzar Didwania, Sanjay Kumar, Amer Qureshi

Japan

David Bickle, Lars Dahlen, Brian Douglas, Ken Leong

Korea

Scott Oleson

普通话网络讲座 Chinese Language Webcasts

王欢 (Huan Wang), 王焱 (Rebecca Wang), 李春菲 (Tiffany Li)

Japanese Language Webcasts

大野 久子 (Hisako Ono), 赤澤 達至 (Tatsushi Akazawa), 片寄 祐希 (Yuuki Katayose), 栗山 悠太 (Yuta Kuriyama)



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