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: Algý 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.
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.
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。
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

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), 森山 悠太 (Yuta Kuriyama)
About Dbriefs

Anticipating tomorrow's complex issues and new strategies is a challenge. Navigating what's next with Dbriefs that give you valuable insights on important developments affecting your business.

- Informative, with a variety of timely, relevant business topics aimed at an executive-level audience.
- Interactive, with immediate and measurable feedback through polls and surveys, including real-time benchmarking with your peers.
- Convenient, one hour live webcasts in the comfort of your own office.
- Flexible, offering archived webcasts available anytime, from anywhere, for 180 days after the live presentation.
- Educational, with Continuing Professional Education (CPE)/Continuing Professional Development (CPD) credit available towards career development (only available in some jurisdictions).

How to join Dbriefs

1. Visit www.deloitte.com/ap/dbriefs
2. Click on “Join Dbriefs” in the right-hand column.
3. Enter your profile information.
4. Using the menus, select the webcast series that are right for you.
5. Submit your profile.

Once you are a Dbriefs subscriber, you can sign up for individual webcasts via registration emails for your chosen series. After you register for your first webcast, you will have access to our Express Registration, which allows you to save time by registering and logging in to future webcasts using only your email address.

CPE/CPD credits

You can request a Dbriefs Asia Pacific Attendance Record for webcasts you have attended. Visit www.deloitte.com/ap/dbriefs/cpe to find out the eligibility requirement in your jurisdiction and how to request the attendance record.