



## **Navigating what's next**

Asia Pacific Webcast series

Dbriefs Digest

# Asia Pacific Tax

## Global Mobility, Talent & Rewards

### Remote work: Setting the right strategy

> 17 June, 2:00 – 3:00 PM SGT (GMT +8)

Host: Dion Thai Phuong

Presenters: Vijay Bharech and John Figi

The landscape of remote work is changing rapidly as the pandemic has accelerated the future of work. For many businesses, there will be reduced importance as to where work is done and increased focus on how work is done, leveraging robotics, automation, digital capabilities, connected platforms, tools and techniques. We are seeing remote work come to life in several scenarios today, and each has different features, challenges and possible approaches. Our discussion will also include a review of alternative employment models such as a GEC and where these may or may not be attractive remote work solutions. This session will focus on how companies are:

- Navigating challenges including tracking and managing employee and employer risk and compliance.
- Developing a decision making framework to manage remote work requests and mitigate compliance risk.
- Developing remote work policy, processes and governance models to implement long-term remote working solutions.

## Indirect Tax

### Export Controls: An overview of the China, Australia and US extra-territorial export control rules, requirements, and best practices

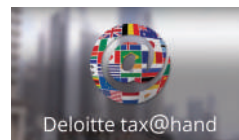
> 5 August, 10:00 – 11:00 AM SGT (GMT +8)

Host: David Ware

Presenters: Suzanne Kao and Dolly Zhang

Export Controls regulate the export and supply of military and dual-use goods and technology. The requirements that Export Controls place on businesses is often not known or clearly understood and the ramifications of breaching the rules can be significant in terms of penalties and the potential impact on a nation's National Security. We'll discuss:

- The overview of the China, Australia and US Export Controls rules as relevant to companies undertaking activities in Asia Pacific.
- Best practice in terms of Export Controls compliance programs as well as the common pitfalls.



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# Asia Pacific Tax

## Transfer Pricing

### **China Transfer Pricing updates: Simplified Unilateral Advanced Pricing Agreement application procedures**

> 29 June, 2:00 – 3:00 PM SGT (GMT +8)

Host: Xiaoli Huang

Presenters: Sophie Wei and Victor Zhang

China's State Taxation Administration (SAT) released the draft regulation of simplified Unilateral Advanced Pricing Agreement (UAPA) application procedures recently, which is now for public consultation and expected to be published within this year. Since the new APA regulation launched in 2016, more and more MNEs in China are considering APA to secure the tax certainty. The existing APA regulation requires 6 phases for both UAPA and BAPA application which usually takes a long time to reach the final consensus. In order to improve the efficiency, SAT worked out this simplified application procedures for UAPA. According to the draft version, the procedures of applying UAPA is simplified as much as possible, which is shortened from 6 to 3 phases and the time of reaching the final consensus is limited to 6 months. The new regulation is absolutely a milestone of APA application in China, which will offer another channel for tax payers on tax certainty. We'll discuss:

- Background of the proposed regulation.
- Comparison of existing procedures and proposed simplified procedures of UAPA application.
- Our insights and the way forward.

### **Fintech in Asia Pacific: Tax and transfer pricing at the intersection of technology and financial services**

> 26 August, 2:00 – 3:00 PM SGT (GMT +8)

Host: Samuel Gordon

Presenters: Matthew Lovatt, Luke Tanner, and Natalie Yu

New Fintech innovations and applications are increasingly challenging traditional financial services stakeholders and products. The growth and breadth of Fintech, and its impact on business models and value transfer, brings a range of tax challenges and opportunities. Successfully navigating the evolving business and tax complexity of this high-growth area in the Asia Pacific region will be important to businesses' success in the future. This session is the first in a series which tracks the development of tax issues and opportunities of Fintech in the region. Against this backdrop, we will explore the following themes:

- The commercial and tax paradigm shift that Fintech developments represent for the Asia Pacific region.
- Tax and transfer pricing issues associated with that paradigm shift for incumbents and/or start-ups.
- Early lessons from the market and other practical considerations for tracking and managing these issues.



# Asia Pacific Tax

## Corporate Income Tax

### Double tax treaty update

> 7 July, 2:00 – 3:00 PM SGT (GMT +8)

Host: Christopher Roberge

Presenters: Gokul Chaudhri and Claudio Cimetta

Ratification of the Multilateral Instrument (MLI) by many countries has resulted in one of the most across the board changes to double tax treaties in recent times but the precise consequences vary and common positions / interpretations have yet to emerge. In this session, we'll discuss:

- The changes and how they are expected to impact the Asia Pacific double tax treaties.
- Principal purposes, economic substance, and other treaty interpretation matters.
- Recent legal cases that impact treaty interpretations.

### G20/OECD Pillar 1 and Pillar 2 project: Latest developments and what to expect

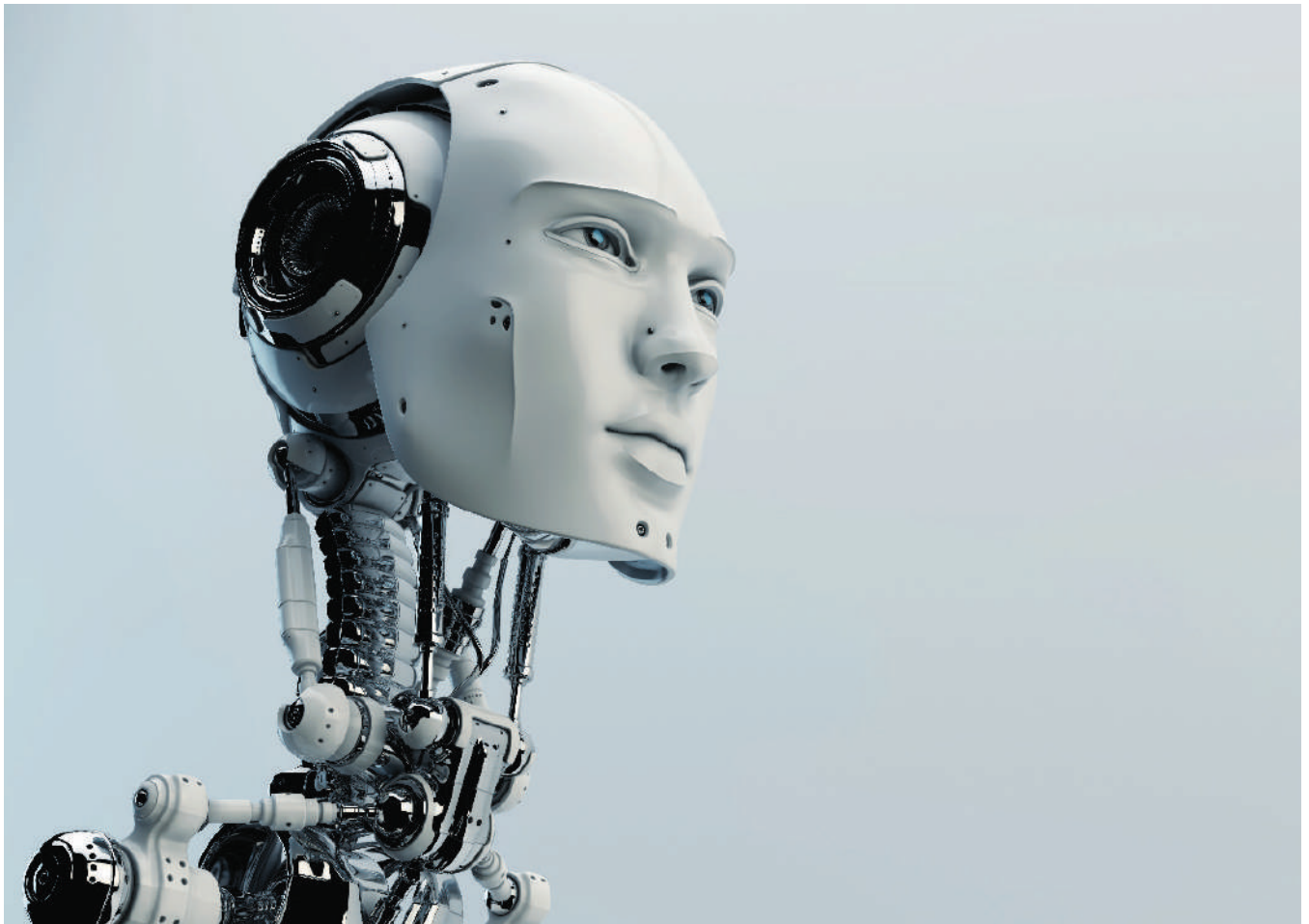
> 27 July, 10:00 – 11:00 AM SGT (GMT +8)

Host: David Watkins

Presenters: Bob Stack, Amelia Teng, and David Watkins

The project to reform the international tax framework proposes new Pillar 1 (nexus and allocation rules) and Pillar 2 (global minimum tax). Whilst significant policy, technical and political challenges remain, developments so far in 2021 have added momentum to the multilateral process. The goal is to achieve a global and consensus-based solution in 2021. We'll discuss:

- An overview of the latest developments in relation to Pillar 1 and Pillar 2.
- What we can expect over the remainder of 2021.



# Our Presenters

## Asia Pacific Tax

### Australia

Claudio Cimetta, Amelia Teng, David Ware, David Watkins

### China

Xiaoli Huang, Christopher Roberge, Sophie Wei, Natalie Yu, Dolly Zhang, Victor Zhang

### India

Vijay Bharech, Gokul Chaudhri

### Japan

Samuel Gordon, Luke Tanner

### Singapore

John Figi, Matthew Lovatt, Dion Thai Phuong

### United States

Suzanne Kao, Bob Stack



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