

SMU-TA CET CONFERENCE

FUTURE OF TAXES IN DISRUPTIVE TIMES

17 August 2017

Date: 17 August 2017

Time: 9.00am to 5.15pm
(includes networking
breakfast)

Venue:
York Hotel Singapore, Carlton
Hall Level 2, 21 Mount
Elizabeth Road, Singapore
228516

Seminar Fee:
SGD 321 (includes GST)

**This conference is designed
for:**
business and tax community,
tax / finance /
accounting / legal
professionals, academics,
government policy makers
and tax administrators

Closing date for registration:
4 August 2017

Registration:
Please email the completed
registration form to
tax_academy@iras.gov.sg

For enquiries, please email:
tax_academy@iras.gov.sg

Visit
[http://accountancy.smu.edu.
sg/cet/](http://accountancy.smu.edu.sg/cet/)
<https://www.taxacademy.sg/>

The SMU-TA Centre for Excellence in Taxation is pleased to present its annual conference on “Future of Taxes in Disruptive Times”.

Amidst changes in the global political scenes, potential tax reforms in some economies, and the first signing of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (“Multilateral Instrument”) by over 60 jurisdictions, this conference is a platform for discussion on the future of taxes in such disruptive times.

Be there at the conference! Hear from policy makers, renowned speakers and thought leaders as they make sense of these developments and discuss the future of taxes.

Distinguished speakers and panellists include, Prof Dr Jeffrey Owens, Prof David Rosenbloom, Chief Tax Policy Officer of Ministry of Finance, Singapore and many more.

About SMU-TA Centre for Excellence in Taxation

SMU-TA Centre for Excellence in Taxation (SMU-TA CET) is set up by the Tax Academy of Singapore and the Singapore Management University, with a mission to produce robust research in international and regional tax issues for policy-development and engagement of the international tax community. The SMU-TA CET is the first centre in Singapore that is dedicated to the research on taxation.

The SMU-TA CET reserves the right to cancel the event, or make changes to the schedule, venue and speakers.

All information stated in the brochure is correct at time of publication and subject to change.



CPD Accreditation
6 Public CPD Points
Practice area: Tax
Training Level: Advanced

Supported by:

8.15am	Registration
9.00am	Networking Breakfast
9.30am	Welcome Remarks
9.35am	Opening Remarks by Guest-of-Honour Ms Indranee Rajah Senior Minister of State for Law and Finance Singapore
9.45am	Disruptive Trends in Taxation A. Overview Prof Dr Jeffrey Owens Chairman, SMU-TA CET Technical Advisory Panel Director, WU Global Tax Policy Center Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business) B. Asia perspective Mr Ho Khoon Ming Head of Tax, KPMG Asia Pacific C. US perspective Prof David Rosenbloom Director, International Tax Program New York University School of Law D. Technology perspective Prof Katarina Adam, Professor, HTW Berlin
10.45am	Panel Discussion: Disruptive Trends in Economy and Taxes: Where are they heading? Facilitator: Prof Dr Jeffrey Owens Chairman, SMU-TA CET Technical Advisory Panel Members: <ul style="list-style-type: none">• Ms Indranee Rajah Senior Minister of State for Law and Finance• Mr Ho Khoon Ming Head of Tax, KPMG Asia Pacific• Prof David Rosenbloom Director, International Tax Program New York University School of Law• Prof Katarina Adam Professor, HTW Berlin• Mr Chris Woo Head of Tax, PricewaterhouseCoopers Singapore Pte. Ltd.

- 11.45am **Digital Economy and the Challenges and Opportunities for Taxation**
- Mr Chia Seng Chye, Partner and Mr Kor Bing Keong, Partner
Ernst & Young Solutions LLP
- 12.15pm **Lunch**
- 1.30pm **Multilateral Instrument – Overview**
- Mr Jonathan Stuart-Smith
Partner, International Tax Services
Ernst & Young Tax Co.
- 2.00pm **Multilateral Instrument – All about Flexibility**
- Ms Nathalie Bravo
Research Associate
Institute for Austrian and International Tax Law
(WU) Vienna University of Economics and Business
- 2.30pm **Treaty Abuse under a Multilateral Instrument: Does Active Business or Genuine Activity Matter**
- Dr Blazej Kuzniacki
SMU-TA CET Research Fellow
- 2.45pm **Coffee Break**
- 3.15pm **Dealing with Cross Border Tax Controversies**
- Mr Steven Rudolf Sieker
Partner, Baker&Mckenzie
- 3.45pm **Facilitating Resolution of Cross-Border Disputes through the BEPS Project**
- Ms Evelyn Lio
Assistant Commissioner
International Tax Affairs and Relations, IRAS

4.15pm

Panel Discussion: The Tax World by 2020

Facilitator:

Mr Chris Woo

Head of Tax, PricewaterhouseCoopers Singapore Pte. Ltd.

Members:

- Ms Doreen Tan
Chief Tax Policy Officer, Ministry Of Finance, Singapore
- Prof John Hutagaol
Director of International Taxes, Directorate General of Taxes,
Ministry of Finance, the Republic of Indonesia
- Mr Jun D. Takahara
Partner, Deloitte Tohmatsu Tax Co.
- Mr Steven Rudolf Sieker
Partner, Baker & McKenzie
- Mr Jonathan Stuart-Smith
Partner, International Tax Services
Ernst & Young Tax Co.
- Mr Shanker Iyer, Chairman, IFA Singapore Branch
- Assoc Prof Darren N T Koh
Vice-Dean, School of Law
Singapore University of Social Sciences

5.15pm

Closing Remarks

End of Conference

Ms Indraneel Rajah
Senior Minister of State for Law and Finance
Singapore

Ms Indraneel Rajah is Singapore's Senior Minister of State for Law and Finance.

She was educated at Raffles Institution, and read law at the National University of Singapore. She was admitted to the Singapore Bar in 1987 and had an active practice in Civil and Commercial Litigation and international arbitration. She was appointed Senior Counsel in 2003. She was Deputy Head of Drew & Napier's Dispute Resolution Department until October 2012, when she left to join the government.

Ms Rajah co-chaired the Working Group (WG) on Legal and Accounting Services, a sub-committee of the 2016 Committee for the Future Economy, the recommendations of which are aimed at transforming the legal and accounting industries in Singapore and catalysing the internationalisation of such professional services.

Prof Dr Jeffrey Owens
Director, WU Global Tax Policy Center
Institute for Austrian and International Tax Law
WU (Vienna University of Economics and Business)
Chairman, SMU-TA CET Technical Advisory Panel

Jeffrey Owens chairs the SMU-TA Centre for Excellence in Taxation Technical Advisory Panel. He is the Director of the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business). He is also the Senior Policy Advisor to the Global Vice Chair of Tax at EY, advisor to the World Bank and UNCTAD and a number of regional tax administration organizations. For over 20 years, Jeffrey led the OECD Tax Work, establishing a major taxation program at the OECD and extensively developed the OECD contacts with non-member countries. He initiated the dialogue with the G20 on taxation and oversaw the G20/OECD initiatives to improve tax transparency, laying the foundation for the Base Erosion Profit Shifting work. Jeffrey is also involved in activities with a number of other NGOs.

Prof David Rosenbloom
Director, International Tax Program
New York University School of Law

Professor H. David Rosenbloom became director of the International Tax Program in 2002. He is a member of Caplin & Drysdale, a law firm he rejoined in 1981 after serving as international tax counsel and director of the Office of International Tax Affairs in the US Department of the Treasury from 1978 to 1981. A frequent speaker and author on tax subjects, Rosenbloom has taught international taxation and related subjects at numerous law schools including Stanford, Columbia, the University of Pennsylvania, and Harvard. He has also served as a tax policy adviser for the US Treasury, the OECD, USAID, and the World Bank in Eastern Europe, the former Soviet Union, Senegal, Malawi, and South Africa.

Mr Kor Bing Keong
Tax Partner - Indirect Tax Services
Ernst & Young Solutions LLP

Bing Keong is a Tax Partner with Ernst & Young Solutions LLP - Indirect Tax Services. He has more than 20 years of professional experience in GST consulting and compliance work. He also conducts GST workshops on a regular basis. Bing Keong is an Accredited GST Advisor with the Singapore Institute of Accredited Tax Professionals Limited (SIATP).

Mr Chia Seng Chye
Tax Partner – Tax Services
Ernst & Young Solutions LLP

Seng Chye is a Tax Partner with Ernst & Young Solutions LLP - Tax Services. He has more than 20 years of experience in assisting his clients on corporate income tax advisory and compliance matters. He is the Technology Tax Leader for EY Singapore. He regularly advises clients on tax issues relating to structuring and financing transactions, IP planning, profit repatriation strategies, cross-border transactions. Seng Chye is an Accredited Tax Advisor with the Singapore Institute of Accredited Tax Professionals Limited (SIATP).

Mr Jonathan Stuart-Smith
Partner, International Tax Services
Ernst & Young Tax Co.

Jonathan Stuart-Smith is the International Tax Services Leader at EY Japan, with over 25 years of experience. He has worked in Tokyo for 13 years and has also worked in London, Hong Kong and Singapore. He practices in the areas of corporate structuring, M&A, reorganizations, financing, supply chain, intellectual property and tax treaty analysis. He advises multinational companies and funds in sectors including life sciences, technology and real estate. He holds a BA (Hons) in Industrial Economics from the University of Nottingham and is a Fellow of the Institute of Chartered Accountants in England and Wales.

Ms Nathalie Bravo
Research Associate
Institute for Austrian and International Tax Law
Vienna University of Economics and Business (WU)

Nathalie Bravo is a research associate at the Institute for Austrian and International Tax Law, a collegiate of the Doctoral Program in International Business Taxation (DIBT) at WU (Vienna University of Economics and Business) and a recipient of the DOC Fellowship awarded by the Austrian Academy of Sciences. She is writing her doctoral thesis on “A Multilateral Instrument for Updating the Tax Treaty Network”. The dissemination of the preliminary results of her PhD research allowed Nathalie to conduct an internship at the Center for Tax Policy and Administration of the OECD, where she contributed to the work under Action 15 to develop a multilateral instrument to implement tax treaty-related BEPS measures.

Dr Blazej Kuzniacki
Research Fellow, SMU-TA Centre for Excellence in Taxation

Blazej Kuzniacki specialises in the field of cross-border income taxation with reference to national, international and European Union tax law. Before his collaboration with the Singapore Management University – Tax Academy Centre for Excellence in Taxation as a Research Fellow, Blazej completed the full time PhD research program at the Department of Public and International Law, University of Oslo.

Mr Steven Rudolf Sieker
Partner, Baker & McKenzie

Steven Sieker practices exclusively in the area of tax law, and is recognized as a leading individual in tax as well as private client and wealth management by Chambers Asia Pacific, Citywealth Leaders List and Guide to the World's leading Tax Advisers. Mr. Sieker has authored a wide range of key articles and publications, including the Hong Kong volume of the CCH series Tax Planning and Compliance in Asia. He is a member of the Society of Trust and Estate Practitioners (STEP), and was an executive director of STEP and the Canadian Chamber of Commerce in Hong Kong. Mr. Sieker is admitted as a solicitor in Hong Kong, England and Wales, and is qualified as a barrister and solicitor in Alberta, Canada.

Mr Shanker Iyer
Chairman, IFA Singapore Branch
Founder & Chairman, Iyer Practice

Shanker Iyer is the Founder and Chairman of Iyer Practice, a specialist advisory firm, with offices in Singapore and Hong Kong. He qualified as a Chartered Accountant in London and was a Partner of a leading accounting firm in the UK for over 10 years. Shanker is Chairman of the International Fiscal Association, Singapore Branch, and is also Chairman of the Singapore International Chamber of Commerce's Tax Policy Committee. With extensive experience spanning over four decades, Shanker has built an expertise in advising privately-held businesses, high net-worth individuals and family offices, on a wide range of international tax, regulatory, immigration and trust matters.

Assoc Prof Darren N T Koh
Vice-Dean, School of Law
Singapore University of Social Sciences

Associate Professor Darren Koh is currently Vice-Dean of the School of Law and is the Head of the Master of Taxation programme at the Singapore University of Social Sciences. He is both a Barrister and a Chartered Accountant and has worked as adviser, and in-house counsel around the world in London, Hong Kong, Kobe, Geneva, Cincinnati and Singapore. Darren has a keen interest in international taxation, and in particular, in the field of transfer pricing and the tax efficient supply-chain structuring.

Mr Jun D. Takahara
Partner, Deloitte Tohmatsu Tax Co.

Jun Takahara is a Partner in Deloitte Tohmatsu Tax Co. in Tokyo and Deloitte's Asia Pacific International Core of Excellence in Hong Kong. He advises clients in a broad range of industries, including banking, insurance, private equity, real estate, technology and consumer goods, on international tax matters related to investments and business operations in Japan. Jun is a member of the legal bars of New York and New Jersey and a Maine CPA. Jun earned his BA from Earlham College, and his Juris Doctor from the American University Washington College of Law.

Mr Ho Khoon Ming
Head of Tax, KPMG Asia Pacific

Khoonming is the Head of Tax of KPMG in Asia Pacific. Since 1993, Khoonming has been advising foreign investors and domestic Chinese enterprises in respect of their investments and operations in and outside China. He also has experience advising on issues related to investment and funding structures, distribution including importation and exportation, profit repatriation and remittance. Khoonming has also advised the Budgetary Affairs Committee under the National People's Congress of China on various tax reforms. Khoonming actively participates in various government consultation projects about the ongoing VAT and BEPS reforms, including the Ministry of Finance and the State Administration of Taxation. Khoonming was recognised by International Tax Review as 2017 Asia Tax Practice Leader of the Year while KPMG was recognised as 2017 Asia Tax Practice of the Year.

Mr Chris Woo
Head of Tax, PricewaterhouseCoopers Singapore Pte Ltd

Chris is the Tax Leader for PwC Singapore and PwC Myanmar. He is also a member of the leadership team of PwC Singapore and has over 25 years of professional experience. He specializes in M&A tax and has extensive experience providing tax structuring and planning for acquisitions extending to global, regional and Singapore targets in a wide array of industries.

Ms Evelyn Lio
Assistant Commissioner, International Tax Affairs and Relations, IRAS

Evelyn is the Assistant Commissioner of the International Tax Affairs and Relations Division of the Inland Revenue Authority of Singapore ("IRAS"). She is responsible for all matters relating to the area of tax transparency and international tax relations. Prior to her current appointment, Evelyn was with the Centre for Tax Policy and Administration of the Organisation for Economic Co-operation and Development ("OECD") where she focused on the implementation of two key outcomes of the Base Erosion and Profit Shifting ("BEPS") project. Evelyn was responsible for setting up the framework for the peer review mechanism to monitor jurisdictions' implementation of the minimum standard under BEPS Action 14 (Making Dispute Resolution Mechanisms More Effective). She was also the principal drafter for the provisions of the Multilateral Instrument (BEPS Action 15) relating to Action 7 (Preventing the Artificial Avoidance of Permanent Establishment Status) and the minimum standard under Action 14. Evelyn was previously the Tax Director of the International Tax Branch of the IRAS and a Competent Authority of Singapore. Her areas of responsibility included the negotiation of tax treaties and all Mutual Agreement Procedure cases with Singapore's tax treaty partners.

Ms Doreen Tan
Chief Tax Policy Officer
Ministry of Finance

Doreen first joined the Ministry of Finance in 1998. Trained in economics and finance, she started with corporate and international taxation policy, before she was redeployed to oversee public sector restructuring, the expenditure aspect of fiscal policy. She returned to taxation policy work in 2007.

Prof John Hutagaol
Director of International Taxes, Directorate General of Taxes
Ministry of Finance, the Republic of Indonesia

Dr. Poltak Maruli John Liberty Hutagaol, M.Acc., M.Ec.(Hons.), S.E., Ak., C.A. is currently serving as Director of International Taxation of the Directorate General of Taxes and one of the Competent Authorities of the Republic of Indonesia. Previously, he was Director of Tax Regulations II and Head of the Foreign Direct Investment Tax Office One. In addition to concepting current Indonesian Income Tax Act, his experience covers various taxation areas, such as being delegate in numbers of tax treaty negotiations and conceiver of current taxpayers mapping, profiling, and benchmarking system. He finished his graduate studies in accounting at the University of Macquarie in Sydney and his doctoral program at the University of Padjadjaran in Bandung.

Prof Katarina Adam
Professor, HTW Berlin

Prof. Dr.-Ing. Katarina Adam from HTW Berlin, Department Business Administration and Engineering, lectures Corporate Finance, Accounting and Controlling. Her personal quest is to enable students in our complex and numerical orientated world to understand and effectively communicate the languages of numerical data.

Prof Katarina is co-founder of SIMMST a.s., a startup that offers a blockchain-based reputation platform for tenants and landlords. She is the author of the white paper "Project Hurricane", which deals with the transfer of ownership of real estate. The prototype will be fully programmed by the end of the year.

The focus of her research and teaching activities is the blockchain technology with the application possibilities in the real world, taking into account the financial aspects. The fascinating characteristic for Katarina Adam is the linking of technology and economy in the transfer to the real world.