



Digital Economy and Indirect Tax Conference

30 October 2018 | 9.00am to 5.00pm | Sheraton Towers, Ballrooms 3 and 4

A rapidly growing digital economy has increased our focus on taxation of digital transactions. Its related tax issues are also changing the way businesses and tax authorities operate.

At the recent G20 meeting, OECD has committed to deliver more permanent tax solutions on the taxation of the digital economy by 2020. In the area of indirect tax, many jurisdictions have taken or are taking steps to adjust their indirect tax system to tax digital transactions and services. This conference brings together tax officials, corporates and industry representatives and tax professionals from the Asia Pacific region to share and deliberate these changes and their responses to the tax issues.

Who should attend:

Members of the business and tax community | Legal professionals | Academics | Policy makers and tax administrators

Registration

Closing Date: Extended to 19 October 2018

Seminar Fees: SGD 353.10 (incl. GST)

Register by scanning this QR Code:



Tax Academy reserves the right to cancel the event, or make changes to the schedule, venue and speakers.

Supported by:





PROGRAMME

9.00am **Welcome**

9.05am **Opening Address**

Mr Peter Ong
Chairman, Enterprise Singapore

Taxation of Cross-Border B2C Services

9.20am **Taxation of Cross-Border B2C Services in Australia, New Zealand and Singapore**

Speakers:

Mr Adrian Preston-Loh
Assistant Commissioner
Indirect Tax, International Risk
Australian Taxation Office

Mr Chris Gillion
Policy Manager
Policy & Strategy
IRD New Zealand

Mrs Sabina Cheong
Assistant Commissioner
Goods and Services Tax
Division, IRAS

10.05am **Panel Discussion**

Moderator:

Ms Gan Hwee Leng
Partner, Indirect Tax
KPMG Advisory LLP

Panel Members:

Mr Adrian Preston-Loh
Assistant Commissioner
Indirect Tax, International Risk
Australian Taxation Office

Mr Chris Gillion
Policy Manager, Policy & Strategy
IRD New Zealand

Mrs Sabina Cheong
Assistant Commissioner
Goods and Services Tax Division, IRAS

Mr Tan Wei Hann
Indirect Tax Manager, Asia Pacific
Facebook

10.50am **Coffee Break**



PROGRAMME

Taxation of Online Sales of Goods and Low Value Imports

11.10am **Country Experience - Australia and UK**

Speakers:

Mr Adrian Preston-Loh
Assistant Commissioner
Indirect Tax, International Risk
Australian Taxation Office

Mr Ian Broadhurst
Senior Tax Specialist & Policy Manager
HM Revenue & Customs (HMRC), UK

11.40am **Panel Discussion**

Moderator:

Mr Kor Bing Keong
GST Partner
PricewaterhouseCoopers Singapore Pte. Ltd.

Panel Members:

Mr Adrian Preston-Loh
Assistant Commissioner
Indirect Tax, International Risk
Australian Taxation Office

Mr Raymond Yee
Vice President
Customs & Regulatory Affairs Asia Pacific
DHL Express Singapore Pte Ltd

Mr Ian Broadhurst
Senior Tax Specialist & Policy Manager
HMRC, UK

Mr Magnus Ekblom
Chief Strategy Officer
Lazada Group Singapore

12.30am **Lunch**



PROGRAMME

Beyond Goods and Services

Technological Trades, Digital Goods and New Business Models

2.00pm **Indirect Taxation of Electronic Commerce and Cryptocurrency Transactions**

Dr Evgeny Guglyuvatyy
Researcher, SMU-TA CET
Lecturer in School of Law and Justice, Southern Cross University

2.15pm **VAT Treatment of Cryptocurrencies in UK**

Mr Ian Broadhurst
Senior Tax Specialist & Policy Manager
HM Revenue & Customs (HMRC), UK

2.30pm **Panel Discussion**

Moderator:
Mr Richard Mackender
Partner, Deloitte & Touche LLP

Panel Members

Mr Ian Broadhurst
Senior Tax Specialist & Policy Manager
HMRC, UK

Dr Evgeny Guglyuvatyy
Researcher, SMU-TA CET
Lecturer in School of Law and Justice
Southern Cross University

Ms Zann Kwan
Treasurer
ACCESS Singapore Cryptocurrency and
Blockchain Industry Association

3.15pm **Coffee Break**



PROGRAMME

VAT/GST Compliance Landscape

- 3.35pm **More Digital Tax Administration Means More Risks for Boards to Consider**
Mr Yeo Kai Eng
Partner, GST Services
Ernst & Young Solutions LLP
- 3.50pm **Seamless Tax Filing – Submission of Returns & Transactions Listings via API**
Mr Zander Pek Zhiyu
Senior Manager
Goods and Services Tax Division, IRAS
- 4.05pm **Panel Discussion**
- Moderator:**
Mr Yeo Kai Eng
Partner, GST Services
Ernst & Young Solutions LLP
- Panel Members:**
- | | |
|---|--|
| Mr Zander Pek Zhiyu
Senior Manager
Goods and Services Tax Division, IRAS | Ms Saowakon Meesang
Deputy Director
Tax Policy and Planning Division
Revenue Department of Thailand |
| Ms Greta Chan
Asia Pacific & Japan Indirect Taxes Manager
IBM Corporation | Ms Ang Hwee Huang
Vice President - Group Tax
Singapore Telecommunications Limited |
- 4.50pm **End of Panel Discussion**
- 5.00pm **Closing**
End of Conference

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ABOUT THE SPEAKERS

Mr Ian Broadhurst
Senior Tax Specialist & Policy Manager
HM Revenue & Customs (HMRC), UK

Ian Broadhurst has worked for the UK's tax authority, HMRC, for over 25 years. He has worked in a number of different roles, primarily in VAT, including various operational audit and compliance roles. Since 2002 he has worked in a number of different policy areas, including a secondment to HM Treasury for three years, where he led on a number of domestic VAT matters. Ian currently heads up the VAT International Team in HMRC which deals with VAT issues arising in the EU and other international forums such as the OECD.

Mr Zander Pek Zhiyu
Senior Manager
Goods and Services Tax Division, IRAS

Zander is a Senior Manager in the Goods and Services Tax Division of the Inland Revenue Authority of Singapore (IRAS). His team is responsible for the divisions' data needs and driving the use of technology to support and enhance key business processes. Zander completed his MSc in Business Analytics at the National University of Singapore.

Mr Raymond Yee
Vice President
Customs & Regulatory Affairs Asia Pacific
DHL Express Singapore Pte Ltd

Raymond is currently the Vice President for Customs and Regulatory Affairs for DHL Express covering Asia Pacific excluding China. His role includes working with governments, particularly Customs on various reform and modernization programs and enhancing partnerships between DHL Express and Customs administrations from across the region. He has over 24 years experience dealing with Customs issues covering both public and private sectors dealing with all aspects of Customs. His areas of expertise include, trade facilitation and policy making, trade negotiations, customs simplification, customs valuation, tax and logistics supply chain efficiency, free trade areas and their rules and requirements, WTO and WCO issues.



ABOUT THE SPEAKERS

Ms Greta Chan
Asia Pacific & Japan Indirect Taxes Manager
IBM Corporation

Greta heads IBM's Asia Pacific & Japan indirect tax practice, and is responsible for all advisory, compliance and operational matters for IBM in 16 countries. Greta has extensive tax experience covering information technology and financial services sectors, mainly in Asia Pacific. Amongst other things, she sponsored and implemented multiple organization-wide transformation projects such as tax reform and ERP implementation. Greta holds B.Com.LLB & LL.M degrees from UNSW, Australia. She is currently undertaking an Executive MBA degree at TRIUM, a joint program between London School of Economics, New York University Stern School of Business, and HEC Paris School of Management.

Ms Gan Hwee Leng
Partner, Indirect Tax
KPMG Advisory LLP

Hwee Leng is a partner of the Indirect Tax practice and has extensive experience in GST-related matters both as a regulator and a business adviser. She has assisted businesses in responding to audit queries from the Inland Revenue Authority of Singapore (IRAS) in seeking tax rulings and advising on tax matters such as ACAP. Before joining KPMG, Hwee Leng was a senior tax officer with the IRAS for 15 years. She was involved in tax policy matters including GST. Hwee Leng represents KPMG to attend the OECD Technical Advisory Group / Business and Industry Advisory Committee meetings. She recently co-authored "Taxation of Insurance Business in Singapore" and is also one of the contributors of the Goods and Services Tax –Law & Practice, 2nd edition.

Dr Evgeny Guglyuvatyy
Researcher, SMU-TA CET
Lecturer in School of Law and Justice
Southern Cross University

Dr Evgeny Guglyuvatyy is a Lecturer in the School of Law and Justice at Southern Cross University. His research and publications are focused on taxation, international tax, tax administration and climate change law. Evgeny's recent research project is 'Indirect taxation of electronic commerce & cryptocurrencies transactions: comparing effectiveness of Singaporean and Australian approaches'. The project investigates taxation of various aspects of electronic commerce, specifically focusing on effective mechanisms for taxation of cross-border transactions. The other current research project examines newly introduced Controlled Foreign Companies law in Russia and its potential effect on business and investments.



ABOUT THE SPEAKERS

Mr Magnus Ekbon
Chief Strategy Officer
Lazada Group Singapore

As the Chief Strategy Officer of Lazada Group, Magnus Ekbon is involved in the key initiatives within Lazada Group, focusing on technology and product development. Magnus also oversees government relations, fostering strong partnerships across the region for the company. Previously, Magnus served as the CEO of Lazada Indonesia. As a founding member of Lazada Group, he has played an important role in Lazada's growth in Indonesia and across the region since 2012. Magnus holds a degree in Accounting and Financial Management from Stockholm School of Economics.

Mr Chris Gillion
Policy Manager, Policy & Strategy
IRD New Zealand

Chris Gillion has experience in a wide range of policy areas, including international tax, the taxation of savings and more recently GST. After starting his career with the tax policy division of Inland Revenue in New Zealand, he worked for Arthur Andersen in London as a consultant in international tax. Upon returning to New Zealand, Chris was then a Tax Policy Advisor to the Minister of Finance from 2005 to 2009. He is currently a Policy Manager with Inland Revenue New Zealand responsible for GST policy.

Ms Zann Kwan
Treasurer
ACCESS Singapore Cryptocurrency and Blockchain Industry Association

Zann Kwan brings with her twenty years of professional experience in finance and investments, of which the last five was spent working in cryptocurrency. Ms Kwan is the co-founder of Bitcoin Exchange Pte Ltd, a cryptocurrency pioneer that launched the first public bitcoin machine in Asia in early 2014. Ms Kwan sits on the board of ACCESS, the leading blockchain and cryptocurrency industry association in Singapore. She is a fellow of the Singapore University of Social Sciences (SUSS), providing support for and advice on their FinTech education and research activities. She also served on the board of InfoCorp Foundation, governing the ICO process of the sentinel chain. As a frequent speaker on FinTech and blockchain technology, Ms Kwan has been invited to speak at various cryptocurrency conferences and events organised by leading universities, societies and leading financial institutions. Ms Kwan is a Chartered Financial Analyst (CFA) Charterholder, Chartered Accountant (CA, Singapore) and a Fellow of Chartered Certified Accountant (FCCA).



ABOUT THE SPEAKERS

Mr Tan Wei Hann
Indirect Tax Manager, Asia Pacific
Facebook

Wei Hann has over 20 years of experience in regional indirect taxes. Specifically on indirect tax planning, advisory and compliance related matters. Wei Hann started his career with the Inland Revenue Authority of Singapore before joining one of the Big Four accounting firms in Singapore. He has also been a regional indirect tax lead in a couple of large US MNCs and worked in an international law firm specializing in indirect taxes for the region. He is currently leading the indirect tax role for Facebook in Asia and building up the team to support Facebook's growth in the region.

Mr Kor Bing Keong
GST Partner
PricewaterhouseCoopers Singapore Pte. Ltd.

Kor Bing Keong is a Tax Partner with PricewaterhouseCoopers Singapore Pte. Ltd. (PwC). Bing Keong has over 25 years of experience specializing in Goods and Services Tax (GST). His GST experience covers a wide spectrum of work including offering GST advice on diverse issues and industries, assisting clients with dispute resolution, conducting GST reviews and trainings. Bing Keong was heavily involved in the implementation of GST in Singapore and Malaysia. He regularly speaks on indirect tax matters at public forums and conducts GST lectures at the Nanyang Technological University. Bing Keong was appointed by the World Bank as a short-term Tax Consultant on a Value Added Tax (equivalent to GST) project and contributed articles on GST to The Business Times.

Mr Richard Mackender
Partner
Deloitte & Touche LLP

Richard Mackender leads the GST service line for Deloitte in South East Asia. He has more than 20 years of experience with Deloitte. Richard's primary area is in advising on the tax aspects of a business's activities with regard to the wider Asia Pacific issues that arise. Richard has a focus on technology and is the Tax and Legal CTO for Deloitte South East Asia. Richard holds a law degree from the University of Wales (UK) and trained as a Barrister. He was called to the Bar in October 1997 and is a member of Gray's Inn. He is an Accredited Tax Advisor (GST) with the Singapore Institute of Accredited Tax Professionals ("SIATP").



ABOUT THE SPEAKERS

Mr Adrian Preston-Loh
Assistant Commissioner
Indirect Tax, International Risk
Australian Taxation Office

Adrian is responsible for the management of International Risk within the Indirect Tax business line. As the Assistant Commissioner with the International Risk portfolio, Adrian has responsibility for a number of key issues relevant to Goods and Services Tax (GST) including the recently introduced GST laws on Low Value Imported Goods and Imported Services and Digital Products. Adrian was appointed as Assistant Commissioner in 2010. He regularly represents Australia at various international forums, including the Organisation for Economic Co-operation and Development (OECD) Working Party 9 on Consumption Taxes.

Mrs Sabina Cheong
Assistant Commissioner
Goods and Services Tax Division, IRAS

Sabina is the Assistant Commissioner of the Goods and Services Tax Division of the Inland Revenue Authority of Singapore (IRAS). The Goods and Services Tax Division is responsible for the administration of GST, reviewing GST rules and policy. Sabina is trained in Economics and Accountancy. Prior to her current appointment, She has extensive experience in the administration of Income Tax.

Mr Yeo Kai Eng
Partner, GST Services
Ernst & Young Solutions LLP

Kai Eng is actively involved in GST process and internal control reviews under the Assisted Compliance Assurance Programme (ACAP), annual reviews of GST returns under the Assisted Self-Help Kit (ASK) Programme, GST advisory and planning assignments including assisting clients in negotiations with and obtaining rulings from the Inland Revenue Authority of Singapore (IRAS) on critical GST-specific transactions and refunds. He is a co-developer of the firm's GST training materials and has conducted numerous external and customized GST seminars and workshops. He also conducts GST lectures at the Tax Academy of Singapore. He is currently a member of the GST Committee with the Singapore Institute of Accredited Tax Professionals (SIATP).



ABOUT THE SPEAKERS

Ms Ang Hwee Huang
Vice President - Group Tax
Singapore Telecommunications Limited

Hwee Huang is currently the Vice President, Group Tax of Singapore Telecommunications Ltd. She has the overall responsibility for managing the tax matters across the Singtel group which is present in countries which spans across Australasia to the United States. Hwee Huang has extensive tax experience covering high technology and telecommunication industries. Prior to joining Singtel, she was the Senior Tax Director for Yahoo Asia Pacific, where she led the taxation role for more than 10 countries in Asia Pacific. Before joining Yahoo, Hwee Huang gained experience in the telecommunication industry having spent 10 years with Orange Business Services

Ms Saowakon Meesang
Deputy Director
Tax Policy and Planning Division
Revenue Department of Thailand

Saowakon Meesang is a Tax Economist at the Tax Policy and Planning Division of Thailand's Revenue Department where she has led the tax policy and tax forecasting units over the past two years. For 20 years, Meesang has specialized in tax policy analysis and introduced a number of key tax measures including personal income tax reform and tax incentives for property mutual fund and venture capital investment. She was appointed as Adviser to the Personal Income Tax Reform Committee under the National Legislative Assembly and member of the Secretariat of the National e-Payment Master Plan Committee. Meesang has been invited to speak at various tax conferences and has had extensive experience teaching taxes in several programmes and universities.