



2021 Asia Pacific Indirect Tax Virtual Summit

Connecting a resilient world

Event Agenda

Tuesday, 16 November 2021		Speakers
3.00 p.m. to 3.15 p.m.	Welcome and introduction	Kendra Hann, Richard Mackender
3.15 p.m. to 4.00 p.m.	Plenary Session 1 Key global and regional indirect tax trends, and rebuilding after COVID-19 In this session, our speakers will share their observations on key global and regional trade and indirect tax trends that have affected business operations and supply chains. This will include developments in areas such as COVID-19 related measures, digital services, and low-value goods.	Kendra Hann, Senthuran Elalingam, Richard Mackender, Wong Meng Yew, Jiang Hai
Wednesday, 17 November 2021		Speakers
10.00 a.m. to 11.00 a.m.	Breakout Session 1 Supply chain sustainability: the long and winding road to recovery It started as a trade dispute between the United States and China in late 2017/early 2018, which made many companies consider supply chain adjustments. In late 2019/early 2020, the COVID-19 pandemic forced companies to adjust their supply chains and governments to be more focused on critical supply chain resilience, big data, and a new era of digital supply chains. As we continue to navigate through 2021 and move forward, join our speakers as we discuss the challenges on the road to recovery ahead, the opportunities presented especially in digital trade, and what this means to customs, supply chain and trade professionals.	Wong Meng Yew, Cecil Leong, Tony Kerr
12.00 p.m. to 1.00 p.m.	Breakout Session 2 Digital services and e-invoicing This session will bring to you recent trending topics on digital services and e-invoicing in the indirect tax space. The spotlight will be on multiple facets of the e-invoicing journey across various jurisdictions in the Asia Pacific region, where our speakers will dive deep into related statistics, rule sets defining e-invoicing implementation, as well as visibility on Deloitte's role and footprint with e-invoicing implementation across these countries. Our speakers will then cover a hot topic in recent years, the taxation of software, where we will take you through a journey over developments in interpretation and taxability of software procurements. The discussion will cover challenges and ambiguities faced over the years, across jurisdictions, and the current perspective of the industry. Lastly, our speakers will present a case study detailing various facets such as taxability of electronically supplied services (ESS), free of cost supply of services between related parties, intermediary etc., and interplay of tax positions on such aspects, between jurisdictions in the Asia Pacific region; while also discussing ESS aspects from a China and Thailand perspective, with specific focus on taxability on the basis of 'Use & Enjoyment' test.	Mahesh Jaising, Nu To Van, Candy Tang, Nidhi Lukose
2.00 p.m. to 3.00 p.m.	Breakout Session 3 Global and Asia Pacific updates on export controls Export controls regulate the export and supply of military and dual-use goods and technology. The requirements that export controls place on businesses are 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. Join our speakers and gain insights into the China, Australia, Southeast Asia, and US extra-territorial export controls rules, requirements, and best practices.	David Ware, Dolly Zhang, Wong Chian Voen, Suzanne Kao
3.30 p.m. to 4.30 p.m.	Breakout Session 4 Low-value goods and remote services for Singapore In light of the Singapore GST changes to low-value goods (LVG) and remote services (i.e., digital and non-digital services) under the Overseas Vendor Registration (OVR) regime, which will take effect from 1 January 2023, there may be significant impact to your organisation if you supply or intend to supply LVG to Singapore and/or remote services to non-GST registered recipients in Singapore. This session will take you through the changes under the OVR regime for LVG and remote services, as well as the impact of these changes.	Richard Mackender
Thursday, 18 November 2021		Speakers
10.00 a.m. to 12.00 p.m.	Plenary Session 2 Indirect tax and global trade country updates: Southeast Asia In this session, our speakers from Singapore, Malaysia, Indonesia, Philippines, Thailand, and Vietnam will cover the latest indirect tax and customs developments in each jurisdiction. Highlights <ul style="list-style-type: none"> • Singapore: Zero-rating of media sales; COVID-19 GST changes • Malaysia: Customs Special Voluntary Disclosure Program; imposition of sales tax on low-value goods • Indonesia: RUU HPP (changes related to VAT law); Voluntary Declaration and Payment • Philippines: VAT on digital services; COVID-19 related measures • Thailand: Implementation of e-services; Customs developments due to COVID-19 • Vietnam: Taxing mechanism for cross-border e-commerce and digital transactions; Post-clearance customs audit trend 	Singapore Ng Gek Teng, Felicia Gan Malaysia Tan Eng Yew Indonesia Turmanto Turmanto Philippines Tristan Lopez, Nimrod Que Thailand Nu To Van Vietnam An Vo Tuan Bui
12.15 p.m. to 1.15 p.m.	Plenary Session 2 Indirect tax and global trade country updates: Japan In this session, our speakers will cover Japan's indirect tax and customs/global trade updates including the introduction of Qualified Invoice System for the Japanese Consumption Tax effective from 1 October 2023. Our speakers will also take you through various updates including HS classification, customs duty rates, free trade agreements, cross border e-commerce and relevant import regulations, customs audit activities, and electronic record retention for customs.	Fumiko Mizoguchi, Naoyuki Kano
1.30 p.m. to 2.30 p.m.	Plenary Session 2 Indirect tax and global trade country updates: Korea In this session, our speakers will cover Korea's indirect tax and customs/global trade updates including changes to e-commerce VAT rules and customs audit trends during the COVID-19 pandemic. Our speakers will discuss VAT reliefs granted to businesses impacted by COVID-19 and revision of rules related to the issuance of an amended import VAT invoice. Our speakers will also introduce customs-to-business partnership programs such as ACVA and AEO, and provide an update on the Free Trade Agreement verification process.	Kwon Mi Jin, Jung Jin Kon
2.45 p.m. to 3.45 p.m.	Plenary Session 2 Indirect tax and global trade country updates: China In this session, our speakers will cover the changes and developments to China's indirect tax and customs over the past year, such as the implementation of electronic VAT invoices. Our speakers will share the latest developments on indirect tax and customs rules and regulations, as well as new trends in the administration practices of the Chinese tax and customs authorities.	Gao Liquan, Zhou Yi
4.00 p.m. to 5.00 p.m.	Plenary Session 2 Indirect tax and global trade country updates: India In this session, our speakers will cover various updates on indirect tax and customs/global trade developments in India, including the following: <ul style="list-style-type: none"> • Key GST and customs updates covering both legislative and procedural changes • Key clarifications and amendments under GST and customs especially on incentives for exports and the scope of 'intermediary' • GST issues and developments around e-commerce operators • GST-Way Forward and issues for consideration: data analytics and use of technology, GST audits etc. Our speakers will also discuss developments on Free Trade Agreements and Customs Administration of Rules of Origin under Trade Agreements Rules (CAROTAR, 2020) related aspects, in-bond manufacturing scheme of customs, implementation of HSN 2022, and updates on various export incentive schemes such as RoDTEP, SEIS, MEIS etc.	Gulzar Didwania, Monika Arora
Friday, 19 November 2021		Speakers
10.00 a.m. to 11.00 a.m.	Plenary Session 2 Indirect tax and global trade country updates: Australia In this session, our speakers will cover Australia's indirect tax and customs/global trade updates, and other relevant developments, including the following: <ul style="list-style-type: none"> • Current ATO focus areas • Litigation of key GST concepts • Renewed focus on e-commerce business models • Update on adoption and utilisation concepts of multi-lateral Free Trade Agreements (CPTPP and RCEP) 	Andrew D'Addona, Dillan Amin
11.15 a.m. to 12.15 p.m.	Plenary Session 2 Indirect tax and global trade country updates: New Zealand The theme of recent GST and customs reform has been to react to the challenge of the growth in e-commerce and global trade. New Zealand has been seeking to expand the scope of the New Zealand GST net, in tandem with many other countries. Most notably, overseas suppliers of certain goods and services are now required to register and return GST depending on the nature of their business and customer bases. This, together with new technologies and classes of transactions, means that the New Zealand GST regime is undergoing a transformative phase that will present challenges and opportunities for many multinationals. In this session, our speakers will cover topics such as the following: <ul style="list-style-type: none"> • Recent changes on GST and how Inland Revenue has been enforcing these changes • Looking to the horizon – upcoming GST changes and proposed GST changes including digital assets and emerging sectors such as the "gig economy" • Where is NZ Customs spending their time and what are they focusing on • Update on customs and trade developments 	Allan Bullock, Jeanne Du Buisson
12.30 p.m. to 1.30 p.m.	Breakout Session 5* SAP Global Trade Services and the use of global trade management solutions Global challenges (such as border closures, commodities shortages, energy crisis), mega trends (like pressures of carbon emissions, demographic shifts), and changing customer expectations (more individualisation and customisation, greater transparency, and easier access to multiple options) are forcing companies to rethink the way they design and manage their supply chains and trade operations. It is no longer enough to simply automate processes. Building a Digital Supply Network is key to thriving in today's market environment, and it requires that businesses and digitalisation leaders partner together. Our speakers for this session will share their insights on the current trends in trade digitalisation and the impact on businesses. *Breakout Sessions 5 & 6 will run concurrently.	Dries Bertrand, Wong Chian Voen
12.30 p.m. to 1.30 p.m.	Breakout Session 6* S/4HANA and the use of automation in indirect tax reporting As GST/VAT complexity increases, tax departments have more to do to manage risk with less resources, and at the same time, support business growth into new product lines, new channels, and new markets. How can businesses improve tax accuracy, manage risk and enable business growth? In this session, we will take a closer look at how automated tax determination and compliance solutions in SAP can help you tackle changes in GST/VAT tax legislation across Asia Pacific from e-invoicing to e-filing. Our speakers will discuss how tax automation can help your business: <ul style="list-style-type: none"> • Improve accuracy and streamline GST/VAT processes by eliminating manual rates/rules research and ERP updates • Centralise GST/VAT management across multiple ERPs for consistent tax determination and tax reporting across the business • Process complex transactions across global jurisdictions, supporting your business as it expands *Breakout Sessions 5 & 6 will run concurrently.	Haryati Hamzah, Madhav Sarvesararao
1.45 p.m. to 2.45 p.m.	Plenary Session 3 Audit trends In recent years, GST and customs audits in the region have become increasingly more aggressive. In this session, our speakers will discuss the key emerging audit trends and issues across various hotspots in Asia Pacific. Our speakers will also discuss how companies may develop a strategy to manage the audits and risks better.	Payal Tuli, Roger Chen, Sasha Smith, Amit Sarker, Nicholas Lee

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