

**Baker
McKenzie.**

37th Annual

Asia Pacific Tax Conference

19-20 September 2023 | The Athenee Hotel, Bangkok

Updated as of 12 September 2023

Contents

| | |
|---|-----------|
| About the event | 03 |
| Agenda – Day 1: Tuesday, 19 September 2023 | 04 |
| Agenda – Day 2: Wednesday, 20 September 2023 | 08 |



About the event

37th Annual Asia Pacific Tax Conference

Stay connected with the latest insights and tax developments in the Asia Pacific region at Baker McKenzie's **37th Annual Asia Pacific Tax Conference on 19-20 September 2023.**

Preparing for the Future in an Era of Tax Changes

A global tax rewrite is underway with continued progress made on Pillars 1 and 2 and other OECD-led initiatives. Significant changes to tax rules are occurring as jurisdictions across the region announce policy reforms to protect their taxing rights, as well as to adhere to international tax standards.

Asia Pacific tax authorities are actively seeking to reduce tax leakages, non-compliance, and what they perceive to be tax avoidance activities. To help you position your business for success in an era of ever-changing tax rules and intense scrutiny, our subject matter experts from across the region and globally will come together to examine key developments. We will discuss the impact of emerging trends and current issues on your business models and strategies, sharing practical tips on how you can maximise opportunities to achieve the best risk mitigation outcomes.

We will also be bringing you a series of breakout sessions on key tax topics and developments in 2023, including significant developments in transfer pricing, tax controversies and indirect taxes, China tax updates, the impact of US tax developments and the implementation of the global minimum tax in Asia Pacific.

We look forward to seeing you in Bangkok at the conference.



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Agenda – Day 1

37th Annual Asia Pacific Tax Conference

Tuesday, 19 September 2023

**Timing may vary slightly*

08:00 am – 09:00 am **Registration**

09:00 am – 09:15 am **Welcome Address**

09:15 am – 10:30 am **Plenary Session: Asia Pacific Tax Update – Part 1**

Asia Pacific governments are continuing to break new ground in pushing through tax changes, which present both challenges and opportunities for businesses. In this fast-paced session, a highly experienced panel of tax practitioners will guide you through the latest and most significant tax developments in the region and their potential impact on businesses.



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10:30 am – 11:00 am **Coffee Break**

11:00 am – 12:15 pm

Breakout Session – Part 1A: Destination Asia – Tax Incentives

Tax incentives remain important in the region even as governments consider how they may need to adjust their incentive regimes to remain attractive to investors in view of the global implementation of Pillar 2. In this session, we will look at some incentives that are still on offer, share recent experiences in dealing with authorities, and highlight issues concerning compliance of incentive conditions. In addition, we will assess the progress made by governments in reviewing their incentives and the state of play of future initiatives to attract investments.

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Breakout Session – Part 1B: Utilising APAs and MAPs

In Asia Pacific, APAs on the tax consequences of proposed transactions are increasingly utilised as a tool to minimise the risk of transfer pricing disputes. For some jurisdictions, APAs have become the preferred solution for MNEs to achieve tax certainty. In this session, we will update you on significant developments in key jurisdictions that may impact on the effectiveness of an APA or the APA process, share our APA negotiation experiences, and consider key factors for achieving successful APA outcomes. We will also look at how taxpayers may resort to MAPs if an adjustment has been made that results in double taxation.

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Breakout Session – Part 1C: Navigating Asian Trade and Customs Waters

In a post-pandemic world, developing resilient supply chains and managing disruption risks continue to be in the forefront of manufacturers' attention. Our panel of experts from across the region will look at recent trade and customs developments, discussing hot topics such as free trade agreement issues, the customs implications of transfer pricing adjustments, customs authorities' activities, and the potential impact of carbon border adjustment mechanisms on businesses in the region. We will share our insights into how to mitigate risks and take advantage of opportunities.

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12:15 pm – 1:30 pm

Lunch

1:30 pm – 2:45 pm

Breakout Session – Part 2A: Tax Transparency

Asia Pacific jurisdictions have generally committed to international tax transparency standards, with Thailand having commenced steps to implement the multilateral AEOI agreement. Tax authorities are utilising the information they obtain to assess transfer pricing risks and identify potential GST/VAT issues, among others. MNEs in the region also need to consider the impact of potential public disclosure trends such as is reflected in Australia's proposed global transparency measure. Our experts will highlight the most significant developments and discuss the issues.



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Breakout Session – Part 2B: Tax Litigation and Recent Cases

Businesses need to identify and manage their tax exposure risks across jurisdictions in the face of unprecedented levels of scrutiny by authorities and increases in the volume and value of tax disputes. In this session, our panel of experts will look at the latest tax litigation trends and developments, discuss interesting cases from various jurisdictions, and share "war stories". We will also share our insights into how taxpayers can manage litigation risks and achieve the best litigation outcomes.



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Breakout Session – Part 2C: US Tax Developments

MNEs with operations and activities in Asia Pacific continue to be impacted by past and current changes to US tax policies and rules. Our experts will examine key US tax developments and issues that have practical ramifications for international businesses such as creditable foreign tax issues.



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2:45 pm – 3:15 pm

Coffee Break

3:15 pm – 4:30 pm

Plenary Session: Transfer Pricing – An Ever-Changing Landscape

With Asia Pacific tax authorities continuing to bolster their collections through transfer pricing adjustments and the imposition of penalties, transfer pricing is one of the most pressing issues affecting the bottom lines of MNEs. It is crucial that tax leaders keep up to date on changes to rules, local complexities, tax authorities' practices, and the potential impact of Pillar 1, so that businesses can achieve target growth trajectories. In this session, our panel of experts will highlight key developments and contemporary issues that you need to consider.



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Plenary Session: Global Minimum Tax in Asia Pacific

This session will focus on how Asia Pacific governments are responding to Pillar 2, such as the domestic rules they are considering, implementation timelines, the interaction of existing tax systems with Pillar 2, and potential adjustments to incentive regimes. We will discuss the ramifications of Pillar 2 in the region and highlight key opportunities and issues that affected MNEs need to consider when formulating strategies to mitigate the impact of Pillar 2.



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6:00 pm onwards

Dinner Reception at Above Eleven

Transfers to the venue available at hotel lobby from 5:45 - 6:10 pm

Agenda – Day 2

37th Annual Asia Pacific Tax Conference

Wednesday, 20 September 2023

**Timing may vary slightly*

08:00 am – 09:00 am **Registration**

09:00 am – 09:15 am **Opening**

09:15 am – 10:30 am **Plenary Session: Asia Pacific Tax Update – Part 2**

Asia Pacific governments are continuing to break new ground in pushing through tax changes, which present both challenges and opportunities for businesses. In this fast-paced session, a highly experienced panel of tax practitioners will guide you through the latest and most significant tax developments in the region and their potential impact on businesses.



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10:30 am – 11:00 am **Coffee Break**

11:00 am – 12:15 pm **Plenary Session: Meeting Tax Audit Challenges**

With the scale of tax audits increasing and tax authorities coordinating, gaining access to more information, and using big data and data analytics, it is more crucial than ever that businesses consider how to manage their tax exposures and prepare for tax audits. In this session, we will share our most significant audit experiences and highlight trends we are seeing such as what tax authorities are focusing on in audits. We will also share practical tips about how you can best prepare for an audit, risk mitigation and defence strategies, negotiating settlements, and what to do if you need to resort to litigation.



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12:15 pm – 1:30 pm **Lunch**

1:30 pm – 2:45 pm

Breakout Session – Part 3A: China Tax Update

Since the reopening of borders, China has resumed its economic progress and is on the rise again as the largest market and the second largest economy in the world. Given China's critical place in an ever-changing world and its huge impact within the region, it is more timely than ever that we bring you a session on key China tax developments. Our panel will discuss what China tax authorities are increasingly focusing on and highlight some emerging issues that you need to consider when evaluating your tax compliance and optimization strategies. We will share insights on how to improve tax compliance from various perspectives (e.g., cross-border payments, transfer pricing, tax supervision) in the new tax environment and provide our recommendation on how best to address issues.



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Breakout Session – Part 3B: A Mobile Workforce - Employer Tax Implications

With the increased prevalence of employees working from multiple locations, MNEs need to consider how these may impact their risk management strategies. This session will focus on the corporate tax implications of a mobile workforce, including permanent establishment and transfer pricing considerations.



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Breakout Session – Part 3C: GST/VAT in Asia Pacific

Asia Pacific governments are continuing to reform their indirect tax systems, with major changes centering on, among others, e-commerce such as online platforms' obligations. In this session, we will consider key developments, emerging issues, and tax authorities' activities, sharing our insights about what these may mean for your business and outlining practical strategies to mitigate risks.



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2:45 pm – 3:15 pm

Coffee Break

03:15 pm – 04:30 pm

Plenary Session: M&As and Restructurings

M&A transactions continue to be a critical component of the transformative strategy of organizations looking to acquire talent, IP and technology. With major shifts occurring in the international and domestic tax landscapes, the applicable rules are becoming increasingly complex. In this session, our tax practitioners will discuss recent developments and key concerns such as the risk of legacy issues and intangible property issues.

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Closing Remarks

Baker McKenzie delivers integrated solutions to complex challenges.

Complex business challenges require an integrated response across different markets, sectors and areas of law. Baker McKenzie's client solutions provide seamless advice, underpinned by deep practice and sector expertise, as well as first-rate local market knowledge. Across more than 70 offices globally, Baker McKenzie works alongside our clients to deliver solutions for a connected world.

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