



2nd IBFD International Tax Seminar

Substance and Transparency in International Taxation

Programme 4 September 2019

Taipei, Taiwan



IBFD

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IBFD is delighted to announce its bi-annual event in Taiwan, the **2nd IBFD International Tax Seminar: “Substance and Transparency in International Taxation”**, jointly organized with Training Institute Ministry of Finance, IFA Chinese Taipei, Taiwan and EY Taiwan. The seminar will be held on **4 September 2019** at the in Taipei.

IBFD is a leading global non-profit organization in the field of international tax information, training and government consulting services. It is IBFD’s mission to advance the dissemination and understanding of information on cross-border taxation. This seminar is one of our activities to carry out this mission.

About the Topics

In this global ever-changing economic environment, the international tax rules need to be adapted to the new challenges. The BEPS (Base Erosion and Profit Shifting) Project of OECD have brought about many changes. Two of three pillars of the Project are substance and transparency (another one is coherence) , the two important issues that are addressed by Action 5. For the tax community around the globe, 2019 is the year of the implementation of the BEPS recommendations. The governments including those of non or low-tax jurisdictions such as Cayman Islands and British Virgin Islands have introduced economic substance requirements on all offshore companies in response to the OECD’s released of Action 5 of the BEPS Project. Substance and transparency have become the most important imperatives for future cross-border transactions and arrangements. The 2nd IBFD International Tax Seminar will be mainly dedicated to these important issues and focus on recent developments, in particular on economic substance requirements for offshore investment and trade activities, the transparency in respect of rulings and mandatory disclosure rules on tax planning schemes.

Moreover, OECD has recently released “Program of Work” on the tax challenges of the digital economy, which will have great impact on the concept of the nexus to a tax jurisdiction and allocation of the profit. Through this seminar, we aim to provide the taxpayers engaged in cross-border business activities, tax administrations and tax practitioners with a platform for information, discussion, sharing concerns and seeking solutions on the challenges we all face in the turbulent international tax environment.

We sincerely hope that this seminar will also contribute to the further development of international tax in Taiwan. With the distinguished speakers present, we are certain that this expected outcome will be achieved.

What does this seminar offer attendees?

This complimentary event offers delegates:

- ▶ Presentations and insights from distinguished speakers
- ▶ English and Chinese translation
- ▶ A 2-week free trial of the IBFD Tax Research Platform
- ▶ Opportunities to meet other tax professionals and peers

Programme

12:45 – 13:15 **Registration**

13:15 – 13:30 **Opening remarks**

Speaker: Mr. Tzu-Hsin Wu, Chairman of the Chinese Taipei Branch of IFA

13:30 – 13:35 **Welcome speech**

Speaker: Mr. Andrew Fuh, Country Managing Partner of EY Taiwan

13:30 – 14:30 **BEPS Action 5: Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance**

- ▶ Current state of play in the OECD and EU
- ▶ Substance rules for no/low tax jurisdictions
- ▶ Enforcing substance rules
- ▶ Will the substance rules work?
- ▶ What more is on the way?

*Speaker: Mr. Barry Larking, IBFD Special Counsel
Chinese Translation: Yishian Lin, IBFD Correspondent in Taiwan*

14:30 – 15:10 **Recent tax treaty policy of Taiwan in response to developments in international taxation**

*Speaker: Ms. Pi-Lien Ding, Deputy Director-General,
Department of International Fiscal Affairs, Ministry of Finance*

15:10 – 15:30 **Refreshments**

15:30 – 16:00 **BEPS Action 12: Mandatory Disclosure Rules – Anti-tax avoidance and anti-money laundering investigation**

Speaker: Mr. Yishian Lin, Partner in International Tax Service of EY Taiwan

16:00 – 16:45 **Recent developments in digital taxation**

- ▶ Recent tax developments on tax challenges of the digitalization of the economy
- ▶ Main tax issues of the digitalized economy (programme of work of OECD)
- ▶ Recent tax developments in digital taxation in the European Union

*Speaker: Mr. Bart Kusters, Senior Principal Research Associate IBFD
Chinese Translation: Yishian Lin, IBFD Correspondent in Taiwan*

16:45 – 17:00 **Short demonstration of the IBFD Tax Research Platform**

- ▶ How to use the IBFD Tax Research Platform
- ▶ Resources to build up strong tax departments for multinational companies (MNCs)

Speaker: Yishian Lin, IBFD Correspondent in Taiwan

17:00 – 17:30 **Q&A and Cocktails**

Speakers



**Pi-Lien Ding, Deputy Director-General,
Department of International Fiscal Affairs, Ministry of Finance**

Experience:

- > Senior Executive Officer, Department of International Fiscal Affairs, Ministry of Finance
- > Section Chief, First Division (Income Tax Division), Taxation Administration, Ministry of Finance

Education:

- > MA of International MBA, National Chengchi University
- > Certificate of International Taxation Program, Harvard University



Barry Larking is an international tax strategist providing guidance and commentary on global tax technical and policy developments. After graduating from Oxford University and working as a UK tax lawyer, Barry moved to the Netherlands where he has specialized in Dutch, EU and international tax for the last 30 years. Following his tenure as head of KPMG's EU Tax Centre, Barry recently started his own consultancy. He has presented in over 30 countries worldwide and authored numerous articles, news stories and audio-visual presentations. He is also the author of two major rewrites of IBFD's International Tax Glossary and is a former special tax advisor to the

United Nations. Barry is a native English speaker, is fluent in Dutch and has a professional working knowledge of French and German. He is currently special counsel to the IBFD.



Yishian Lin is an IBFD correspondent in Taiwan, responsible for updating and editing the Taiwan chapters of the Tax Research Platform and regularly reporting on tax law legislation in Taiwan for the IBFD Tax News Service. He is the project consultant for the Chung-Hua Institution for Economic Research and several Taiwanese government departments. He also teaches international tax and transfer pricing at national taxation bureaus, universities and multinational companies, and acts as the vice-chairman of the International and China Service Committee of the Taiwan CPA Association. He is Partner at Ernst & Young Taiwan in charge of International Tax and Transfer Pricing Services.

Mr Lin has an LL.M degree in International Tax from the Law School at Leiden University, the Netherlands, an MA degree in Management from Steinhardt School at New York University, and a BA degree in Accounting from the Management School at National Taiwan University. He is also a Certified Public Accountant and has a certificate of government officer in accounting and auditing. He has published several academic theses and research projects related to international taxation and anti-avoidance rules.



Bart Kusters is a Senior Principal Research Associate in IBFD's Tax Services Department in Amsterdam. He has over 30 years of experience in domestic and international taxation. His areas of expertise are, amongst others, drafting of direct tax legislation and negotiation and application of double taxation conventions including conducting mutual agreement procedures and litigation.

Prior to joining IBFD in 2001, he worked for the Dutch tax administration and as a senior policy advisor in the Ministry of Finance of the Netherlands. Mr. Kusters has provided technical assistance as key expert to governments in a large number of African and Asian countries in the areas of tax policy, negotiation and application of tax treaties, drafting tax legislation and the international aspects of domestic taxation. He has also provided training to tax authorities including those of India, the United States, Malaysia, Botswana, Norway and Vietnam, the Big 4 and the European Commission. Mr Kusters holds a master's degree in Tax Law from Leiden University, the Netherlands and has lectured International Tax at Radboud University Nijmegen, the Netherlands.



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Registration and Venue

How to Register

Please note that attendance of the IBFD International Tax Seminar is by invitation only and capacity is limited. If you are interested in attending the seminar on 4 September 2019, please register by sending an email in Chinese or English to Mr Yishian Lin at yishian.lin@icloud.com.

For more information, you can contact IBFD by email at K.li@ibfd.org or Mr Yishian Lin by phone: +886-92-729 3669.

Venue

The event will be held at:
Training Institute, Ministry of Finance,
No. 11, Lane 142, Sec. 6, Roosevelt Road,
Taipei City 11673, Taiwan
Tel: +886-28-663 2399