



Master Class Agendas

16 November 2011
Bali, Indonesia

Morning Session: 10:00 AM – 1:00 PM (choose one)

I. EXCISE DESIGN MASTER CLASS	
<ul style="list-style-type: none"> • Design issues of an efficient excise tax system • In depth analysis of specific areas – petroleum, alcohol, tobacco, soft drinks, luxury goods • Interaction with other tax policy goals • Interaction with VAT and other consumption taxes • Establishing a base for application of the excise <p>Lead Instructor: Professor Sijbren Cnossen, Professor of Economics and Tax Law, University of Maastricht</p>	<p>Resource Persons:</p> <ul style="list-style-type: none"> • Mr. Warwick Ryan, Director, Government Relations, KPMG Australia • Mr. Allen Bruford, Deputy Director Facilitation & Compliance of the World Customs Organization (WCO) • Representative from Fiscal Policy Office, Thailand Ministry of Finance • Representative from Malaysia • Indonesian and foreign industry representatives
II. DESIGN AND EXECUTION OF AN UPSTREAM TAXATION REGIME FOR NATURAL RESOURCES	
<ul style="list-style-type: none"> • Designing an upstream taxation regime. • Treatment and accounting for reserves. • Different models for achieving required government shares. • Dealing with taxation of service providers subject to cost recovery in PSCs • Joint exploitation of non-demarcated or poorly demarcated offshore areas. • Special issues relevant to the mining sector <p>Lead Instructor: Mr. Philip Daniel, Deputy Head, Tax Policy Division, Fiscal Affairs Department, International Monetary Fund</p>	<p>Resource Persons:</p> <ul style="list-style-type: none"> • Representative from Malaysia* • Ms. Janine Juggins, Global Head of Tax, Rio Tinto • Representative from an international oil company* • Representative from Pertamina

Afternoon Session: 2:00 PM – 4:30 PM (choose one)

III. INDONESIA TAX UPDATE	
<ul style="list-style-type: none"> TBD 	<p><u>Resource Persons:</u></p> <ul style="list-style-type: none"> TBD
IV. EXCISE APPLICATION AND TAX ADMINISTRATION	
<ul style="list-style-type: none"> Excise administration systems Interaction with customs duty administration Use of technology to improve tax administration (especially at the border) Techniques to combat illicit trade of excisable goods, especially smuggling, as excise rate differentials and more open borders create opportunities for such trade. <p><u>Lead Instructor:</u> Mr. Rob Preece, Associate Director, Centre for Customs & Excise Studies, University of Canberra</p>	<p><u>Resource Persons:</u></p> <ul style="list-style-type: none"> Mr. Sumit Dutt Majumder, Chairman, CBEC, India* Mr. Allen Bruford, Deputy Director, Compliance and Facilitation Directorate, World Customs Organization (WCO) Representative from Indonesia Ministry of Finance Indonesian and foreign industry representatives
V. FINANCIAL SERVICES TAXATION	
<p>DIRECT TAXATION</p> <ul style="list-style-type: none"> Design issues of tax policy to deal with particular needs of the sector Creating an enabling environment to attract foreign participants in the financial services sector New OECD guidance on treatment of branches of financial institutions <p>INDIRECT TAXATION</p> <ul style="list-style-type: none"> Simplification of special levies Adoption of a consistent policy for application of indirect taxation on financial sector supplies Consider cross border challenges faced by global financial institutions <p><u>Lead Instructor:</u> Professor Lee Burns, Professor in Taxation Law, University of Sydney</p>	<p><u>Resource Persons:</u></p> <ul style="list-style-type: none"> Dr. Partho Shome, ITIC/EY Taxation Fellow; Director, Indian Council for Research on International Economic Relations (ICRIER); Former Chief Economist, HM Revenue & Customs (UK) Professor Joosung Jun, Ewha Womans University; Member of Tax Reform Commission (South Korea); and Program Advisor, ITIC Representative from New Zealand* Indonesian and foreign bank representative