



Eight Meeting of the *Asia-Pacific Tax Forum*
&
Indonesia International Seminar on Fiscal Policy

Wednesday, 16 November

All Day	Delegates arrive and check into hotel: Conrad Bali Jalan Pratama 168 Tanjung Benoa Bali, 80363 Indonesia
All Day	REGISTRATION Main conference room
MASTER CLASSES (see separate class outlines)	
10:00-1:00 PM	Morning Classes: <ul style="list-style-type: none"> • Excise Tax Policy Design • Design and Execution of an Upstream Taxation Regime for Natural Resources
1:00-2:00 PM	Lunch (for <i>Master Class</i> participants and faculty)

2:00-4:30 PM	<p>Afternoon Classes:</p> <ul style="list-style-type: none"> • Excise Application and Tax Administration • Financial Services Taxation
<p>PUBLIC SECTOR ROUNDTABLE</p> <p>Co-Chairs: Indonesian senior tax official and Mr. Wayne Barford, Assistant Commissioner: Aggressive Tax Planning, Australian Taxation Office</p>	
4:30 – 6:00 PM	<p>Welcome and Introductory Remarks: Indonesian Director General</p> <p>This session brings together public sector participants of the meeting to discuss, in a private setting, issues and concerns they have as public officials. The roundtable is also the formal assembly for public officials to discuss the future meeting program, hear the report of the Steering Committee and deal with other organizational matters.</p> <hr/> <p>Overview on Trends and Developments from Around the World</p> <ol style="list-style-type: none"> 1. Indonesia – TBC 2. OECD – <i>Good Governance, Tax Schemes and Promoter Penalty Laws</i> by Mr. Wayne Barford, Australian Taxation Office 3. European Union – Professor Sijbren Cnossen, Professor of Economics and Tax Law, University of Maastricht 4. USA – Mr. Daniel A. Witt, ITIC <hr/> <p>Open Discussion</p>
<p>WELCOME DINNER AND CULTURAL EVENING</p> <p>Venue: Melia Benoa</p> <p>Transportation will be provided from the Conrad Bali for all participants.</p>	
6:30 – 9:00 PM	<p>Welcome Remarks: Mr. Daniel A. Witt, President, ITIC</p> <p>Dinner Address: The Honorable Dr. Robert Pakpahan, Ak., Senior Advisor of Minister of Finance for State Revenue</p>

Thursday, 17 November

The morning sessions of the eighth meeting of the *Asia-Pacific Tax Forum* will be hosted by the Fiscal Policy Office of the Indonesian Ministry of Finance as part of the ***Indonesia International Seminar on Fiscal Policy***. These sessions will be held at the Melia Benoa. Transportation will be provided from the Conrad Bali for all participants.

8:45 AM	Participants board shuttle at Conrad Bali.
SESSION I: OPENING CEREMONY	
9:00 – 9:30 AM	<p><u>Welcome Remarks:</u></p> <ul style="list-style-type: none"> • Mr. Daniel A. Witt, ITIC • Mr. Rob Preece, Associate Director, Centre for Customs and Excise Studies (CCES), University of Canberra • Indonesian Deputy Minister of Finance
SESSION II: TAX REFORMS IN INDONESIA – ISSUES, CHALLENGES, SOLUTIONS	
<u>Chair:</u> Senior Indonesian Ministry of Finance Official	
9:30 – 10:00 AM	<p>This first technical session of the <i>Indonesia International Seminar on Fiscal Policy</i> is designed to present the current and long-term fiscal policy challenges faced by Indonesia. The paper will highlight the possible choices and solutions being considered, and request insight and comment from peers and the international experts present.</p> <p><u>Keynote Address:</u> Senior Indonesian Government Economic Official</p>
10:00 – 10:15 AM	GROUP PHOTO

SESSION III: EFFECTIVE USE OF TAX INCENTIVES	
Co-Chairs: Representative from the Fiscal Policy Office, Ministry of Finance, Indonesia and Professor Sijbren Cnossen, University of Maastricht	
10:15 – 11:30 AM	<p>Indonesia is considering policy changes on better utilization of their tax incentive structure. Dr. Partho Shome will present the keynote paper which analyzes the use and development of incentive regimes worldwide. This will be followed by a paper by Professor Jun on tax structure design in the presence of tax evasion and the informal sector which will examine the impact and role of incentives in preserving the tax base.</p> <hr/> <p>Keynote Paper: <i>Analysis of Tax Incentives and their Effective Application</i> by Dr. Partho Shome, ITIC/EY Taxation Fellow; Director, Indian Council for Research on International Economic Relations (ICRIER); Former Chief Economist, HM Revenue & Customs (UK)</p> <p>Paper: <i>Optimal Tax Theory vs. Tax Structures: Role of Evasion</i> by Professor Joosung Jun, Ewha Womans University; Member of Tax Reform Commission (South Korea); and Program Advisor, ITIC</p>
11:30 – 11:45 AM	COFFEE BREAK

SESSION IV: APPLICATION AND ADMINISTRATION OF EXCISE TAXES – A COMPARATIVE SURVEY OF THE REGION	
Co-Chairs: Representative from the Fiscal Policy Office, Ministry of Finance, Indonesia and Dr. Partho Shome, ICRIER	
11:45 – 1:15 PM	<p>The plenary session will address regional trends in the design and actual application of excise policies in the region. It will consider how better administration can help achieve the policy aims in excise design and how a balance can be struck between revenue collection and achieving the wider aims of excise policy. Professor Crossen will speak on the central policy choices made and how they compare with international standards. Rob Preece will focus more on the practical issues of rates and structures of key commodities and discuss significant variances.</p> <hr/> <p>Keynote Papers:</p> <ul style="list-style-type: none"> • Professor Sijbren Cnossen, University of Maastricht • Mr. Rob Preece, CCES <p>Discussants:</p> <ul style="list-style-type: none"> • Mr. Gunaseelan Kunjan, Deputy Under Secretary, Tax Analysis Division, Ministry of Finance, Malaysia • Congressman Hermilando Mandanas, Chairman, Ways and Means Committee, House of Representatives, Philippines • Representative from the Fiscal Policy Office, Ministry of Finance, Indonesia • Representative from the Royal Thai Excise Department, Ministry of Finance, Thailand • Mr. Warwick Ryan, Director, Government Relations, KPMG Australia
1:15 – 3:00 PM	LUNCH

The remaining afternoon sessions will be held at the Conrad Bali. Transportation will be provided for all delegates from the Melia Benoa.

SESSION V: BREAKOUT SESSSIONS (choose one)	
3:15 – 4:30 PM	<p><i>Breakout Session 1: Indirect Taxation of Financial Sector Supplies</i></p> <p>APTF conducted a detailed research project on this area in 2008/2009. This paper presents the key findings of the project, updated for recent developments. The paper will also put forward a plan of further study involving interested member countries of APTF.</p> <hr/> <p><u>Chair:</u> Mr. Hafiz Choudhury, ITIC</p> <p><u>Presenter:</u> Professor Lee Burns, Professor in Taxation Law, University of Sydney</p> <p><u>Discussants:</u></p> <ul style="list-style-type: none"> • Professor Joosung Jun, Ewha Womans University • Mr. Sunny Choong, Head of WB Tax, Eastern Hemisphere, Wholesale Bank Tax, Standard Chartered Bank • Representative from New Zealand
3:15 – 4:30 PM	<p><i>Breakout Session 2: Taxation of Natural Resources</i></p> <ol style="list-style-type: none"> 1. Oil & gas (upstream) taxation 2. Minerals taxation (non hydrocarbons) <p>APTF member states have repeatedly stressed the need for efficient tax policies to complement other policy choices on environmental management and attraction of direct foreign investment to harness natural resources for national development. This session covers the choices to be made in striking an optimal balance between securing the best possible revenue for the host nation with the need to continue to attract and maintain foreign investment in the sector.</p> <hr/> <p><u>Chair:</u> Mr. Daniel A. Witt</p> <p><u>Presenter:</u> Mr. Philip Daniel, Deputy Head, Tax Policy Division, Fiscal Affairs Department, International Monetary Fund (IMF)</p> <p><u>Discussants:</u></p> <ul style="list-style-type: none"> • Representative from Indonesia • Representative from Mongolia* • Representative from Malaysia • Ms. Janine Juggins, Rio Tinto*
4:30 – 4:45 PM	COFFEE BREAK

SESSION VI: BREAKOUT SESSIONS (choose one)	
4:45 – 6:00 PM	<p><i>Breakout Session 3: Double Taxation and FDI in ASEAN</i></p> <p>Prof. Phua has been researching the relationship between the availability of double tax treaties and foreign direct investment. His paper will present some of these key findings; this will give delegates an opportunity to draw on the research as they shape their domestic tax and investment policies. Discussions following the paper will also allow delegates to benefit from peer experiences.</p> <hr/> <p><u>Chair:</u> Mr. Hafiz Choudhury, ITIC</p> <p><u>Presenter:</u> Professor Stephen Phua, National University of Singapore</p> <p><u>Discussants:</u></p> <ul style="list-style-type: none"> • Professor Lee Burns, Professor in Taxation Law, University of Sydney • Representative from Indonesia FPO • Representative from Vietnam
4:45 – 6:00 PM	<p><i>Breakout Session 4: Design Issues in Indirect Tax Policy in the Age of Globalization</i></p> <p>Trade liberalization worldwide has created new challenges for tax policy professionals. While the main policy impact has been the reduction of trade taxes and the need for other revenue sources, the need to conform to agreed global standards has also created new challenges for domestic tax policy. This paper focuses on the international trade - mainly WTO - rules that impact taxation policy and some of the latest developments in this regard. Valuation standards will also be addressed.</p> <hr/> <p><u>Chair:</u> Professor Sijbren Cnossen, University of Maastricht</p> <p><u>Presenter:</u> Mr. Allen Bruford, Deputy Director, Facilitation & Compliance, World Customs Organization (WCO)</p> <p><u>Discussants:</u></p> <ul style="list-style-type: none"> • Mr. Leigh Obradovic, Lecturer, Centre for Customs & Excise Studies • Representative from Thailand • Representative from Korea • Representative from the Philippines
6:00 PM	ADJOURN DAY TWO
7:00 – 9:00 PM	RECEPTION AND BUFFET DINNER HOSTED BY THE INTERNATIONAL TAX AND INVESTMENT CENTER

Friday, 18 November

8:00 – 8:50 PM	Breakfast Meeting of the APTF Steering Committee
SESSION VII: USE OF TRANSFER PRICING TECHNIQUES IN INDIRECT TAX POLICY Chair: Mr. Daniel A. Witt, ITIC	
9:00 – 10:30 AM	<p>This session will be used to present the final results of the APTF research project on the use of transfer pricing techniques in indirect tax. The initial results of the research were presented at the 7th Annual Meeting of APTF, in Siem Reap, Cambodia, and feedback received, along with further development of the research work will be presented here.</p> <hr/> <p>Presenters:</p> <ul style="list-style-type: none"> • Mr. Tony Gorgas, Partner, Global Transfer Pricing Service, Tax, KPMG Australia • Mr. Allen Bruford, World Customs Organization <p>Discussants:</p> <ul style="list-style-type: none"> • Mr. Johari Bin Alifiah, Deputy Director of Customs, Royal Malaysian Customs Department, Malaysia • Representative from Australia • Representative from Vietnam
10:30 -11:00 AM	COFFEE BREAK

SESSION VIII: BREAKOUT SESSIONS (choose one)	
11:00 – 12:30 PM	<p><i>Breakout Session 5: AEC/AFTA – Protecting Excise Revenues After 2015</i></p> <p>Creation of a common market in the region opens up new challenges for excise policymakers who face the risk of disruptions in collections as the opening up of borders create opportunities for legitimate products to be sold across borders for resale. This paper will look towards strategies countries can consider to protect their excise base as they consider tax reforms.</p> <ul style="list-style-type: none"> • Focus on indirect taxation: VAT, excise, and customs duty • Preventing counterfeit and smuggling • Facilitating and improving compliance <hr/> <p><u>Chair:</u> Mr. Daniel A. Witt, ITIC</p> <p><u>Presenter:</u> Mr. Rob Preece, CCES</p> <p><u>Discussants:</u></p> <ul style="list-style-type: none"> • Mr. Allen Bruford, World Customs Organization • Mr. Leigh Obradovic, Lecturer, Centre for Customs & Excise Studies • Mr. Johari Bin Alifiah, Malaysia* • Representative from India
11:00 – 12:30 PM	<p><i>Breakout Session 6: GST/VAT Systems – The Next Steps</i></p> <p>GST/VAT type taxes on consumption are now widely used in APTF member nations, with only Malaysia and India as the remaining jurisdictions of significant size which have still not introduced such a tax. Prof. Shome will examine options for countries to consider as they seek to make their VAT/GST systems more efficient and productive.</p> <hr/> <p><u>Chair:</u> Mr. Hafiz Choudhury, ITIC</p> <p><u>Presenter:</u> Dr. Partho Shome, ICRIER</p> <p><u>Discussants:</u></p> <ul style="list-style-type: none"> • Mr. Ezleezan Othman, Project Director (GST), Tax Review Panel, Ministry of Finance, Malaysia • Representative from Australia • Representative from China*
12:30 – 1:45 PM	LUNCH

SESSION IX: TRADE AND TAXATION CHALLENGES IN ASEAN	
Chair: Professor Partho Shome, ICRIER	
1:45 – 3:15 PM	<p>This paper addresses the need for coordination between the indirect taxation and trade policy structures of APTF nations in the context of Free Trade Agreements, The paper focuses on ASEAN as a case study; however, there are lessons from this experience for the wider Asia Pacific region</p> <hr/> <p>Keynote Paper: <i>Trade and Taxation Challenges in ASEAN</i> by Mr. Ong Chin Heng, International Affairs Division, Attorney-General's Chambers, Singapore</p> <p>Discussants:</p> <ul style="list-style-type: none"> • Dato Siti Halimah, Under Secretary, Tax Analysis Division, Ministry of Finance, Malaysia • Professor Stephen Phua, National University of Singapore • Mr. Allen Bruford, World Customs Organization
3:15 – 3:45 PM	COFFEE BREAK
SESSION X: CLOSING SESSION	
3:45-4:30 PM	<p>Report/Conclusion/Recommendations from Master Classes</p> <ul style="list-style-type: none"> • Excise Tax Policy Design • Design and Execution of an Upstream Taxation Regime for Natural Resources • Excise Application and Tax Administration • Financial Services Taxation <p>Closing Comments:</p> <ul style="list-style-type: none"> • Mr. Hafiz Choudhury, ITIC • Mr. Rob Preece, CCES • Mr. Daniel Witt, ITIC
4:30 PM	ADJOURN MEETING
5:00 – 6:00 PM	<p>Debriefing Session of the APTF Steering Committee</p> <ul style="list-style-type: none"> • 2012 research program • Agenda/venue for ninth APTF meeting (2012) <p>Chair: Mr. Daniel A. Witt, ITIC</p>