

# CROSS BORDER TAX STRATEGIES

20 SEPT 2017 (WED) • 9AM – 5PM • ISCA HOUSE, SINGAPORE

## OUTLINE

- Structuring Cross Border Investments
  - Developing a regional/global tax structure to lower the group's effective tax rate
  - The use of holding companies in Asia
  - Achieving tax arbitrage in funding cross border investments
  - Withholding tax mitigation strategies
  - Updates on key tax incentives in Asia
- Offshore International Tax Planning
  - General features of several offshore jurisdictions – an update
  - Investment holding, financing, licensing & trading
  - Strategies & common typologies
  - Case study - case of offshore structure in a large multinational operation
- Tax Incentives for Companies Venturing Abroad
  - Financial and tax incentive schemes in Singapore to support internationalization
  - What are their key criteria?
  - Types and taxability of different business entities in ASEAN
  - Cross border tax related issues
- Interpretation & Application of Double Taxation Agreements
  - Principles of double taxation and tax treaties
  - Tax mechanisms for relief under DTAs
  - Tax exemption on foreign sourced income
  - Singapore tax treaty partners and the main features of Singapore DTAs
  - Use of DTAs on withholding taxes
  - Tax treaty planning possibilities
- Managing Transfer Pricing in Asia
  - Regional update of transfer pricing practices
  - Issues and challenges of using Advance Pricing Agreements (APA) in Asia
  - Structuring an appropriate transfer pricing policy in Asia

## TRAINERS' PROFILE

### Ho Kah Chuan – Director, Corporate Tax Advisory, KPMG in Singapore

Kah Chuan is a Tax Director with KPMG in Singapore and has amassed more than 13 years of experience in the areas of tax advisory, tax policy formulation, tax treaty negotiation, tax audit and compliance services. Kah Chuan has assisted many multinationals and local enterprises in solving various tax issues, ranging from corporate tax, personal income tax, goods and services tax, transfer pricing, stamp duty, property tax and customs. His experience covers providing tax and incentive planning advice on tax-efficient supply chain management, intellectual property management, headquarters and treasury management, and manufacturing activities. Kah Chuan started his career with the Inland Revenue Authority of Singapore, specialising in taxpayer audit and corporate tax compliance. He was seconded to the Singapore Ministry of Finance to work on corporate and international tax reforms, and also worked in the Singapore Economic Development Board dealing with incentive and tax policy formulation matters.

### Wong Hsin Yee – Tax Partner, Ernst & Young Solutions LLP

A Tax Partner at Ernst & Young Solutions LLP (EY) in Singapore, Wong Hsin Yee has more than 17 years of experience in Singapore corporate and international tax, focusing on mergers & acquisitions, post-acquisition restructuring and operating model effectiveness, particularly in the technology, retail and life sciences sectors. She currently assists clients in reviewing their legal and operating structures in light of Base Erosion Profit Shifting and the current tax environment and had spent six years in the EY International Tax Services Team in New York previously, where she advised multinational companies on cross-border transactions, holding company planning, as well as tax effective supply chain planning ranging from feasibility through to implementation. Hsin Yee has a Bachelor of Accountancy (Honours) degree from the Nanyang Technological University of Singapore. She is a Chartered Accountant with the Institute of Singapore Chartered Accountants, Accredited Tax Advisor with the Singapore Institute of Accredited Tax Professionals and Certified Public Accountant of the State of New York. She is also a frequent contributor to in-house tax publications such as You and the Taxman, EY's flagship tax magazine.

### Luis Coronado – Tax Partner, ASEAN International Tax Leader, Ernst & Young Solutions LLP

Luis Coronado is a Partner based in Singapore and is the ASEAN International Tax Leader. Luis has worked in Asia since 2005 as part of his more than 20 years advisory experience in international tax and transfer pricing issues. Before relocating to Asia, Luis spent several years serving domestic and multinational companies in Latin America, namely Mexico, Brazil, Argentina, Colombia, Peru, and Venezuela. He has advised companies on the negotiation of bilateral advance pricing agreements and competent authority resolutions with Australia, Korea, Indonesia, Germany, Israel, Luxembourg, Singapore, Thailand, Canada, China, Japan, Malaysia, United Kingdom, Mexico, and the US. He has also served many German multinational companies and is fluent in German, having lived in Düsseldorf as a student. He has also worked in Tijuana, Mexico City, Amsterdam, Washington D.C. and Shanghai. Luis is a frequent speaker at tax seminars and universities in the Americas, Asia, and Europe. He has been an instructor at the International Bureau of Fiscal Documentation's program for introducing transfer pricing to Latin American governments, as well as in their programs in Amsterdam, Kuala Lumpur and Singapore. He has also taught at the Yangzhou Taxation Institute of China's State Administration of Taxation. He frequently advises the Inter-American Development Bank on tax policy issues throughout Latin America, especially in the area of transfer pricing legislation, as well as the World Bank. He is currently part of the Accountancy Faculty at Singapore Management University.