



ASIA TAX FORUM



## Seventh Meeting of the *Asia Tax Forum* 20-22 October 2010 Cambodia

**Wednesday, 20 October**

All Day	Delegates arrive and check into hotel
8:30-9:30 AM	Registration for delegates attending <i>Master Classes</i>
<p><b>MASTER CLASS I: FUNDAMENTALS OF EXCISE TAXATION</b> Led by Professor Richard Bird, Professor Emeritus of Economics, University of Toronto</p>	
9:30-4:00 PM	<p><i>Design and Administration of an Efficient Excise Tax System</i></p> <p>See separate agenda for this program.</p>
<p><b>MASTER CLASS II: FUNDAMENTALS OF NATURAL RESOURCE TAXATION</b> Led by Mr. Philip Daniel, Deputy Head, Tax Policy Division, Fiscal Affairs Department, International Monetary Fund</p>	
9:30-4:00 PM	<p><i>Design and Execution of an Upstream Taxation Regime for Natural Resources</i></p> <p>See separate agenda for this program.</p>



4:00-5:30 PM	Registration open to all ATF participants	
5:30-6:30 PM	<b>CLOSED SESSION FOR PUBLIC SECTOR PARTICIPANTS</b>  Co-Chaired by Mr. Vann Puthipol, Director, Department of Large Taxpayers, General Department of Taxation, Cambodian Ministry of Economy and Finance and Mr. Wayne Barford, Assistant Commissioner, Australian Taxation Office	
7:30-9:30 PM	<b>WELCOME DINNER</b>  <b><u>Opening Remarks</u></b> Mr. Daniel Wit, President, ITIC	<b><u>Welcome Address</u></b> His Excellency Sim Eang, Royal Government Delegate in charge as Director General, Cambodian General Department of Taxation



**Thursday, 21 October**

<b>SESSION I: OPENING CEREMONY</b>		
8:30-9:30 AM	<b><u>Welcome Remarks</u></b> <ul style="list-style-type: none"><li>• Mr. Rob Preece, Associate Director, Centre for Customs and Excise Studies</li><li>• Mr. Daniel Witt, ITIC</li></ul>	<b><u>Keynote Address</u></b> His Excellency Keat Chhon, Deputy Prime Minister, Minister of Economy and Finance, Cambodia
9:30 AM	<b>GROUP PHOTO</b>	
<b>SESSION II: GST/VAT</b> Chaired by Professor Richard Bird, University of Toronto		
9:45-10:45 AM	<b><i>Reflections on GST/VAT as the Central Measure in Tax Reforms</i></b>  <b><u>Keynote Paper</u></b> Dr. Partho Shome, Chief Economist, Her Majesty's Revenue and Customs, United Kingdom	<b><u>Discussants</u></b> <ul style="list-style-type: none"><li>• Mr. Nak-Hoe Kim, Director General, Tax Policy Bureau, Korean Ministry of Strategy and Finance</li><li>• Mr. Graham Tubb, Group Tax Counsel and Assurance Manager, Legal and Technical Services, New Zealand Inland Revenue Department</li></ul>
10:45-11:00 AM	<b>COFFEE BREAK</b>	



<b>BREAKOUT SESSION 1: EXCISE TAXES</b> Chaired by Mr. Hafiz Choudhury, Program Advisor, ITIC		
11:00 AM- 12:00 PM	<p><b><i>Design and Practical Implementation of Excise Taxes</i></b></p> <p><b><u>Presentation</u></b> Professor Richard Bird, University of Toronto</p>	<p><b><u>Discussants</u></b></p> <ul style="list-style-type: none"> <li>• Mr. Scott Cass-Dunbar, Economics Counsel, Distilled Spirits Industry Council of Australia (DSICA)</li> <li>• Mr. Djaka Kusmartata, Head, Division for Customs &amp; Excise II, Fiscal Policy Office, Indonesian Ministry of Finance</li> </ul>
<b>BREAKOUT SESSION 2: NATURAL RESOURCES</b> Chaired by Mr. Daniel Witt, ITIC		
11:00 AM- 12:00 PM	<p><b><i>Taxation of Natural Resources</i></b></p> <ol style="list-style-type: none"> <li>1. Oil and gas (upstream) taxation</li> <li>2. Minerals taxation (non hydrocarbons)</li> </ol> <p><b><u>Presentation</u></b> Mr. Philip Daniel, IMF</p>	<p><b><u>Discussants</u></b></p> <ul style="list-style-type: none"> <li>• Mr. Nich Hills, Director, Australian Taxation Office</li> <li>• Mr. Eng Ratana, Deputy Director, Department of Large Taxpayers, Cambodian Ministry of Economy and Finance</li> <li>• Mr. Gunawan Pribadi, Head, Division for Tax and Non-Tax Revenue Policy II, Fiscal Policy Office, Indonesian Ministry of Finance</li> </ul>
12:15-1:15 PM	<b>LUNCH</b>	
<b>SESSION III: INDIA</b>		
1:45-2:15 PM	<p><b><i>Design and Implementation of a New GST in India</i></b></p> <p><b><u>Special Presentation</u></b> Mr. Sumit Dutt Majumder, Member, Central Board of Excise and Customs and Special Secretary to the Government of India</p>	



<b>SESSION IV: EXCISE TAX REFORMS</b> Chaired by Mr. Daniel Witt, ITIC		
2:15-3:45 PM	<i>Excise Tax Reforms in the Region</i>  <b><u>Keynote Presentation</u></b> Mr. Rob Preece, CCES	<b><u>Discussants</u></b> <ul style="list-style-type: none"><li>• Mr. Wayne Barford, Australia</li><li>• Mr. Warwick Ryan, Tax Counsel, Distilled Spirits Industry Council of Australia (DSICA)</li><li>• Dr. Kontee Nuchsuwan, Head, Special Financial Institutions Supervision, Monetary Policy Bureau, Fiscal Policy Office, Thailand Ministry of Finance</li></ul>
3:45-4:00 PM	<b>COFFEE BREAK</b>	
<b>BREAKOUT SESSION 3: FTAs, CUSTOMS UNIONS, AND WTO</b> Chaired by Mr. Hafiz Choudhury, ITIC		
4:00-5:15 PM	<i>Tax Aspects of FTAs, Customs Unions, and WTO</i>  <b><u>Presentation</u></b> Professor Stephen Phua, Associate Professor, National University of Singapore	<b><u>Discussants</u></b> <ul style="list-style-type: none"><li>• Mr. Emkhin Vorac, Deputy Director General, Cambodian General Department of Customs and Excises</li><li>• Mr. Leigh Obradovic, Lecturer, Centre for Customs and Excise Studies, University of Canberra</li></ul>



**BREAKOUT SESSION 4: INDIRECT TAXATION OF FINANCIAL SECTOR SUPPLIES**

Chaired by Dr. Partho Shome, United Kingdom

4:00-5:15 PM	<p><i><b>Indirect Taxation of Financial Sector Supplies – Country Analyses</b></i></p> <p><b><u>Presentation</u></b> Professor Joosung Jun, Professor of Economics, Ewha Womans University, Korea</p>	<p><b><u>Discussants</u></b></p> <ul style="list-style-type: none"><li>• Mr. John Foster, Asian GST Counsel and Senior Vice President, Citigroup</li><li>• Chinese Taipei Representative*</li></ul>
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No formal group activity is planned for the evening. Our intention is to allow free time for participants to sightsee, shop, or organize small group dinners.



**Friday, 20 October**

<p><b>SESSION V: TRANSFER PRICING</b> Chaired by Mr. Daniel Witt, ITIC</p>		
9:00-10:30 AM	<p><i>Transfer Pricing, Customs and Excise Valuation: Observations, Opportunities and Challenges</i></p> <p><b><u>Keynote Presentation</u></b> Mr. Tony Gorgas, Partner, Global Transfer Pricing Services, KPMG Australia</p>	<p><b><u>Discussants</u></b></p> <ul style="list-style-type: none"> <li>• Mr. Sumit Dutt Majumder, India</li> <li>• Mr. Nich Hills, Australia</li> <li>• Dr. Kontee Nuchsuwan, Thailand</li> </ul>
10:30-11:00 AM	<b>COFFEE BREAK</b>	
<p><b>BREAKOUT SESSION 5: PROPERTY TAX</b> Chaired by Mr. Hafiz Choudhury, ITIC</p>		
11:00 AM-12:00 PM	<p><i>Introduction of a Property Tax</i></p> <p><b><u>Presentation</u></b> Professor Richard Bird, University of Toronto</p>	<p><b><u>Discussants</u></b></p> <ul style="list-style-type: none"> <li>• Mr. Chuor Se, Deputy Chief, Legal Office, Cambodian General Department of Taxation</li> <li>• Mr. Graham Tubb, New Zealand</li> </ul>
<p><b>BREAKOUT SESSION 6: TAX ADMINISTRATION</b> Co-Chaired by Mr. Chem Veasna, Director, Department of Taxpayer Services and Tax Arrears, Cambodian General Department of Taxation and Mr. Leigh Obradovic, CCES</p>		
11:00 AM-12:00 PM	<p><i>Tax Administration Modernization</i></p> <p><b><u>Presentation</u></b> Mr. Terence Lutes, Director, Global Revenue Management, IBM, and former Assistant Commissioner, U.S. Internal Revenue Service</p>	<p><b><u>Discussants</u></b></p> <ul style="list-style-type: none"> <li>• Mrs. H M C I Gunasekara, Commissioner, Sri Lankan Department of Inland Revenue*</li> <li>• Ms. Andrea Laing, Indirect Tax Lead for Asia-Pacific, Shell Australia</li> <li>• Mr. Rob Preece, CCES</li> </ul>

\*denotes that discussant has been requested



<b>SESSION VI: CLOSING COMMENTS</b>		
12:30-12:40 PM	<i>Closing Comments by Meeting Organizers</i>	<b><u>Discussants</u></b> <ul style="list-style-type: none"><li>• Mr. Daniel Witt, ITIC</li><li>• Mr. Hafiz Choudhury, ITIC</li><li>• Mr. Rob Preece, CCES</li></ul>
12:40-12:45 PM	<i>Presentation of Indonesian Ministry of Finance Invitation Letter to Host 2011 ATF Meeting</i>	<b><u>Discussants</u></b> <ul style="list-style-type: none"><li>• Mr. Gunawan Pribadi</li><li>• Mr. Djaka Kusmartata</li></ul>
12:45-2:00 PM	<b>LUNCH</b>	
1:00-2:00 PM	<i>Meeting of the ATF Steering Committee (Working Lunch)</i> <ol style="list-style-type: none"><li>1. 2011 research and educational program agenda/schedule</li><li>2. Agenda for the eighth meeting of the Asia Tax Forum</li></ol>	
2:00-6:00 PM	<i>Cultural Program at Angkor Wat</i> Hosted by the Cambodian Ministry of Economy and Finance	
7:00-9:00 PM	<b>CLOSING BANQUET</b>	