

Prospect of Greater Regional Public Finance Cooperation in Asia and the Pacific

Thailand: Towards Enhancing Regional Tax Cooperation

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7 December 2016



Agenda



**Study Group on Asian Tax
Administration and Research - SGATAR**



ASEAN Forum on Taxation - AFT



Regional Taxation Cooperation

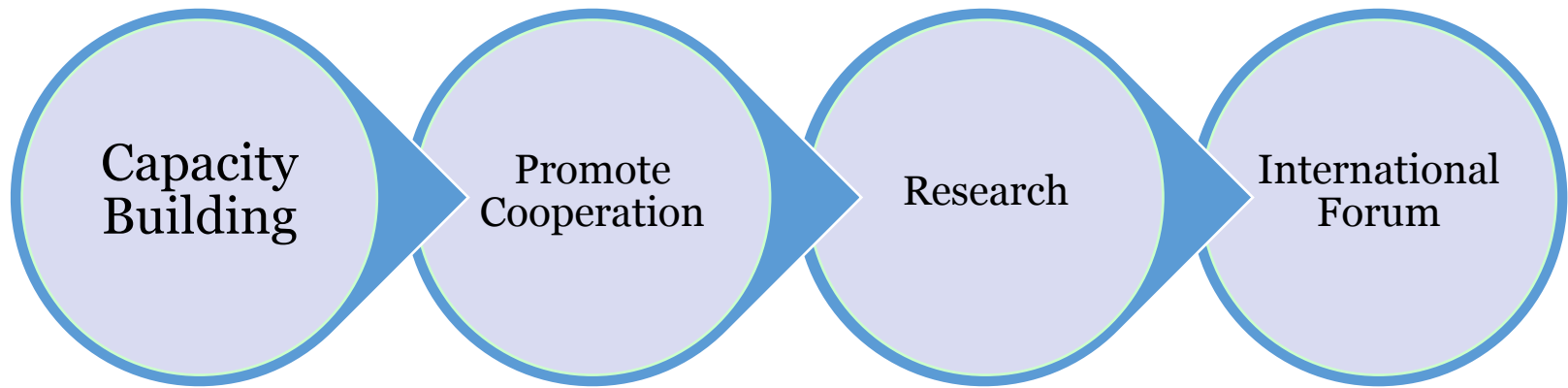


Study Group on Asian Tax Administration and Research - SGATAR

Mission

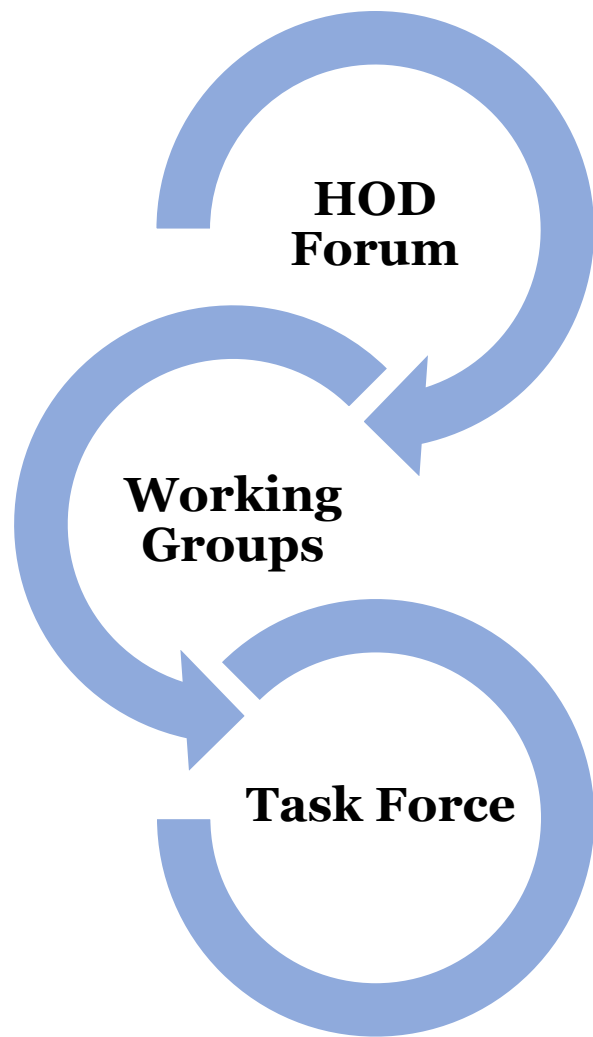
“To provide a platform to enhance the performance of tax administrations in the Asia-Pacific region by promoting collaboration and communication among member tax administrations.”

Objectives





Study Group on Asian Tax Administration and Research – SGATAR (2)



- Endorsement of recommendations from the SGATAR Taskforce and the SGATAR Working Groups
- Discussion on various issues based on SGATAR members' collective preferences
- Competency roadmap and training curriculum
- The training needs for Members



Study Group on Asian Tax Administration and Research – SGATAR (3)



46th SGATAR Annual Meeting Wellington, New Zealand Annual Meeting Summary 23 November 2016

- The endorsed recommendations are:
 - ✓ The adoption of the updated SGATAR Operating Framework
 - ✓ Adoption of the SGATAR Communications Guide
 - ✓ Adoption of the TP competency roadmap and training curriculum
 - ✓ SGATAR Working Groups in the topics of Changing role of tax service providers in SME Tax Compliance, CRS Implementation and Transfer Pricing



Study Group on Asian Tax Administration and Research – SGATAR (4)



46th SGATAR Annual Meeting Wellington, New Zealand Annual Meeting Summary 23 November 2016

- The recommendations/suggestions for the 47th SGATAR Annual Meeting:
 - The proposal topic on GST/VAT to be discussed at the next Annual Meeting especially issues related to digital economy
 - Strengthen cooperation on various issues i.e. Guidelines for EOI, mutual cooperation, detecting tax fraud, and etc.
 - Annual Programme for 2017 on transfer pricing and consumption tax



SGATAR: Capacity Building Framework

Capacity Building Framework

To institute a structured and sustainable capacity building programme in transfer pricing, to enable broader and systematic sharing of tax knowledge among SGATAR member jurisdictions.





SGATAR: Capacity Building Framework (2)

SGATAR Transfer Pricing Competency Map		
Level 1: Basic	Level 2: Intermediate	Level 3: Advanced
Competencies <i>Expected outcomes upon completion</i>	Competencies <i>Expected outcomes upon completion</i>	Competencies <i>Expected outcomes upon completion</i>
At the Basic level, the candidate would be able to gain a good understanding in the following areas: <ul style="list-style-type: none">• Importance of transfer pricing in the global tax environment• Transfer pricing elements• Basic knowledge on MNE international structures• Evolution of MNE business structures or models• “Decentralized” vs. “Centralized” business models	At the Intermediate level, the candidate would be able to perform analyses by applying the conceptual knowledge gained at the Basic level, and undertake transfer pricing risk review and audit. The candidate would be able to: <ul style="list-style-type: none">• Apply the arm's length principle in practice, based on the guidance provided in the OECD Transfer Pricing Guidelines	At the Advanced level, the candidate would be able to: <ul style="list-style-type: none">• Identify and analyse common international tax planning techniques and structures, focusing on transfer pricing issues and risks associated with international tax planning• Evaluate, analyse and understand MNE's Transfer Pricing Documentation/Study

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_1838

