

CROSS BORDER TAX STRATEGIES

**12 NOV 2024 (TUE) • 9AM – 5PM • MENARA BANGKOK BANK,
KUALA LUMPUR**

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
- Key Issues for Companies Venturing Abroad
 - Types and taxability of different business entities in ASEAN
 - Internationalisation strategy
 - Cross border tax related issues
- Base Erosion and Profit Sharing 2.0 (BEPS 2.0)
 - What is the 2-Pillar solution?
 - Pillar One's allocation of profits and nexus
 - Pillar Two's - Global Minimum Tax Rate (GMT) 15%
 - Pillar 2 – How to comply:
 - Threshold
 - Constituent Entity classification
 - GloBE income and covered taxes
 - Transitional Safe Harbour Rules
 - ETR calculation
 - Interaction between GMT and tax treaties, e.g. STTR
 - Impact of GMT on tax incentives
- Transfer Pricing in Malaysia
 - Recent updates to the transfer pricing requirements in Malaysia and how it would impact you
 - Transfer pricing audit trends - issues and challenges stemming from transfer pricing audits
 - Structuring an appropriate transfer pricing policy in your organisation

TRAINERS' PROFILE

Ho Kah Chuan – Executive Director, Go Global Gem Pte. Ltd.

Kah Chuan is an Accredited Tax Advisor of Singapore Chartered Tax Professionals and has amassed more than 18 years of tax services practice. He was a Tax Director in a Big 4 Accounting Firm, prior to that he worked at Singapore Economic Development Board (EDB), Ministry of Finance, and the Inland Revenue Authority of Singapore (IRAS), whereby he established a strong network with the government bodies in Singapore. He specialises in tax advisory, policy formulation, international treaty negotiation, and tax audit. His experience covers advisory on tax-efficient supply chain management, R&D and IP management, headquarters and treasury management, manufacturing, IPO and M&A deals. Often valued for his close connection with Singapore government agencies, he is able to provide valuable insights on how best to obtain government support and has successfully assisted more than 300 incentive advisory cases, including more than 60 family office cases. Some of the key incentives which he is often being engaged to assist on are Headquarters Programme, Global Trader Programme, Finance & Treasury Centre Incentive, investment allowances and fund tax exemption schemes. Kah Chuan is often invited as lecturer for EMBA and Masters programmes and trainer or speaker for tax and incentive related topics.

Aurobindo Ponniah – Director, Tax, PricewaterhouseCoopers Taxation Services Sdn Bhd

Aurobindo has over 25 years of experience in tax consulting, research, training and documentation. He has worked extensively with tax authorities in the Asia-Pacific region (including the Ministry of Finance Malaysia ("MoF") and the Inland Revenue Board of Malaysia ("IRBM") and corporate organisations on various issues involving tax policy, tax treaties, permanent establishments, financial instruments, cross-border transactions, hybrid structures and anti-abuse provisions. Aurobindo was previously head of Asia-Pacific at an international tax research body. In this role, he was involved in various consulting assignments with the tax authorities in the Asia-Pacific region as well as with international organisations such as the OECD, Study Group on Asian Tax Administrators, Asian Development Bank, etc. He is also a member of the Chartered Tax Institute of Malaysia, and an Executive Committee member of the International Fiscal Association's Malaysian branch. Aurobindo is the primary subject matter expert on the Base Erosion and Profit Shifting ("BEPS") initiative at PricewaterhouseCoopers Taxation Services Sdn Bhd ("PwC Malaysia").

Ong Ai Ling – Director, Tax, PricewaterhouseCoopers Taxation Services Sdn Bhd

Ai Ling has over 16 years of experience in transfer pricing, including two years working in London. She has been actively involved in numerous transfer pricing assignments across various industries such as education, oil and gas, electronics and electrical, consumer products, financial services, industrial products, telecommunications, and information technology. Her experience includes advising and assisting clients in various transfer pricing projects including planning, documentation and controversy assignments involving clients with international and Malaysian operations. Ai Ling has been involved in numerous cost allocation projects for both Malaysian and multinational groups, and has extensive experience in developing practical charging methodologies that are tailored to each client's unique circumstances. She is currently engaged in several projects involving developing pricing mechanisms for intercompany transactions, and preparing group documentation for local conglomerates and government linked companies.