



KEMENTERIAN LUAR NEGERI  
REPUBLIK INDONESIA



**SOUTH  
CENTRE**

## AGENDA

### THE INAUGURAL ANNUAL FORUM ON DEVELOPING COUNTRY TAX POLICIES AND COOPERATION FOR AGENDA 2030

Surabaya, Indonesia, 30 November – 2 December 2016

#### 30 November 2016

09:30 – 10:00	Registration Morning Coffee
10:00 – 11:00	<b>Opening Ceremony</b> Remarks by H.E. Amb. Triyono Wibowo, Permanent Representative of the Republic of Indonesia in Geneva Remarks by H.E. Amb. Hasan Kleib, Director General of Multilateral Affairs, Ministry of Foreign Affairs of the Republic of Indonesia Speech by Martin Khor, Executive Director of the South Centre Keynote Speech by H.E. Amb. A.M. Fachir, Vice Minister of Foreign Affairs of the Republic of Indonesia (TBC)
11:00 – 11:30	<b>Introductions of Participants</b> Moderator: Manuel F. Montes, South Centre
11:30 – 12:00	<b>International Tax Cooperation: The Challenge to the South</b> <i>This session will present the objectives and planned future activities of the South Centre project to expand South-South Cooperation in international tax matters</i> Lead-off speaker: Manuel F. Montes, Senior Advisor on Finance and Development, South Centre Moderator: Muhammad Takdir, Minister Counsellor, Permanent Mission of the Republic of Indonesia in Geneva

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12:00 – 13:30	<p><b>Global Tax Norms and the Process of Agenda Setting Internationally and in the South</b></p> <p><i>The challenges confronting developing countries in participating in norm setting in international tax cooperation in various venues and fora, including the OECD and the UN.</i></p> <p>Lead-off speaker: Ms. Kim Jacinto Henares, former Commissioner, Bureau of International Revenue, Government of the Philippines</p> <p>Discussant: Dereje Alemayehu, Chair of the Global Alliance for Tax Justice</p> <p>Moderator: Arko Hananto Budiadi, Director for Socio-cultural Affairs and International Organizations of Developing Countries, Ministry of Foreign Affairs of the Republic of Indonesia</p> <p>Q &amp; A Session</p>
13:30 – 15:00	Lunch
15:00 – 16:30	<p><b>Managing Tax Competition and Investment Incentives: From National to Collaborative Approaches</b></p> <p><i>Tax competition among developing countries can prove to be a 'negative sum' game, with all participants losing tax revenue without sufficient offsetting benefits. How do countries manage tax incentives to attract investments and the resulting tax expenditures to benefits. What kind of accountability mechanisms can be installed? How can countries cooperate to minimize the ruinous tax competition?</i></p> <p>Lead-off speakers:</p> <ul style="list-style-type: none"><li>- Mr. Astera Primanto Bhakti, Assistant to the Minister of Finance for State Revenue Policy, Ministry of Finance, Indonesia</li><li>- Dr. Vinay Kumar Singh, Director of the FT&amp;TR-I, Central Board of Direct Taxation, Dept. of Revenue, Ministry of Finance of India</li><li>- Mr. Thulani Shongwe, Specialist, Multilateral Cooperation, African Tax Administration Forum (ATAF)</li></ul> <p>Moderator: Ms. Erika Siu, Independent Commission to Reform International Corporate Taxation</p> <p>Q &amp; A Session</p>
16:30 – 16:45	Coffee

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16:45 – 18:15	<b>The Taxation of Technical Services in Developing Countries</b> <i>The UN Tax Committee has proposed a new chapter on the tax treatment of technical services. The proposal breaks new ground in the concept of what constitutes a permanent establishment? How can the elements of the proposed chapter and underlying principles be implemented in developing countries? What is their impact on obligations in existing tax treaties?</i> Lead-off speaker: Ignatius Mvula, Assistant Director at the Zambia Revenue Authority Discussant: Ms. Vera Mshana, Open Society Foundations (TBC) Moderator: Muhsin Syihab, Director for Economic Development and Environmental Affairs, Ministry of Foreign Affairs of the Republic of Indonesia (TBC) Q & A Session
18:15	End of first day
19:00 – 21:00	Welcome Dinner

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**1 December 2016**

9:00 – 10:15	<p><b>Mutual Administrative Assistance, Asset Recovery and Evolving Tax Architecture</b></p> <p><i>The OECD BEPS process has propelled efforts to reform exchange of information, including country-by-country reporting. To what extent is the process fair to developing countries? Can developing countries establish their own standards for mutual administrative assistance?</i></p> <p>Lead-off speaker: Jahanzeb Akhtar, Commissioner of Income Taxes, Government of India</p> <p>Discussants:</p> <ul style="list-style-type: none"><li>– Mr. Abdul Gafur, Head of Section for Exchange of Tax Information, Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia</li><li>– Erika Siu, ICRICT secretariat</li></ul> <p>Moderator: Manuel F. Montes, Senior Advisor on Finance and Development, South Centre</p> <p>Q &amp; A Session</p>
10:15 – 10:30	Coffee
10:30 – 11:15	<p><b>Breakout Groups on Exchange of Information Standards and Evolving Obligations, including Cooperation in Assets Tracing</b></p>
11:15 – 11:30	<p><b>Reports from Breakout Groups</b></p> <p>Moderator: Manuel F. Montes, Senior Advisor on Finance and Development, South Centre</p>
11:30 – 12:45	<p><b>Strengthening Regional Efforts in International Tax Cooperation among Developing Countries</b></p> <p><i>As part of its regional effort in achieving Agenda 2030, the Asia-Pacific region is exerting effort in expanding regional cooperation in domestic resource mobilization, including possibly the creation of a regional tax forum, similar to those that exist in Latin America and the Caribbean and in Africa.</i></p> <p>Speaker: Mr. Shuvojit Banerjee, Officer-in-charge, Development Policy Section, Macroeconomic Policy and Financing for Development Division, Economic and Social Commission for Asia and the Pacific, United Nations (UNESCAP)</p> <p>Moderator: Mr. Toferry P. Soetikno, Deputy Chief of Mission, Embassy of Indonesia in Bangkok</p>

	Q & A Session
12:45 – 14:00	Lunch
14:00 – 15:15	<p><b>Transfer Pricing: How Can Developing Countries Cooperate on the Issue?</b></p> <p><i>Developing countries have introduced quite a few innovative approach more aligned with their bureaucratic capacities in managing transfer pricing costs. However, the OECD does not recognize these approaches. A discussion of various approaches and their pros and cons will be presented.</i></p> <p>Lead-off speakers:</p> <ul style="list-style-type: none"> <li>- Dr. Vinay Kumar Singh, Director of the FT&amp;TR-I, Central Board of Direct Taxation, Dept. of Revenue, Ministry of Finance of India</li> <li>- Ms. Veronica Grondona, Advisor on Tax Justice, Panama Papers Inquiry Committee, European Parliament</li> </ul> <p>Discussants:</p> <ul style="list-style-type: none"> <li>- Mr. Achmad Amin, Deputy Director for Prevention and Settlement of International Taxation Dispute, Directorate General of Taxes , Ministry of Finance of the Republic of Indonesia</li> <li>- Mr. Alvin Mosioma, Director, Tax Justice Network - Africa</li> </ul> <p>Moderator: Mr. Pooja Rangaprasad, Policy Coordinator, Financial Transparency Coalition, India (TBC)</p> <p>Q &amp; A Session</p>
15:15 – 15:30	Coffee
15:30 – 17:00	<p><b>Tax Treaties, Allocating Taxing Rights , and E-commerce: A Challenge to South-South Cooperation</b></p> <p><i>Do developing countries need to expand their involvement in double taxation treaties, especially if they create obligations that unduly straitjacket developing country tax policies? What is the role of domestic legislation and administrative procedures that improve and expand developing countries' taxing rights?</i></p> <p>Lead-off speaker: Alvin Mosioma, Director, Tax Justice Network, Africa.</p> <p>Lead-off speaker on Challenges posed by E-Commerce: Mr.</p>

	<p>Asrifal Hardi Rangkuti, Head of Section for Planning and Evaluating of Intelligence Operation, Directorate General of Taxes, Ministry of Finance</p> <p>Discussant: Mr. Dereje Alemayehu, Chair of the Global Alliance for Tax Justice</p> <p>Moderator: Mr. Gunawan Pribadi, Deputy Director for International Tax Policy, Centre for Revenue Policy, Fiscal Policy Agency, Ministry of Finance, Indonesia</p> <p>Q &amp; A Session</p>
17:15 – 18:00	<b>Breakout Group on Allocating Tax Rights and E-commerce</b>
18:00 – 18:15	<b>Reports from Breakout Groups</b> Moderator: Mr. Dereje Alemayehu, Chair of the Global Alliance for Tax Justice
18:15	<b>End of 2<sup>nd</sup> Day</b>

## 2 December 2016

9:00 – 10:30	<p><b>Tax Havens and Illicit Financial Flows: From National Efforts to International Cooperation</b></p> <p><i>The concept of a "tax haven" has become a matter not only in the popular press and among politicians, even supposedly respectable international tax officials bandy it around often to characterize developing country tax policies. It is important to discuss the essential, technical standards of what constitutes a tax haven. The EU considering the same issue. The discussion will draw on the practice of Brazil in categorizing the tax jurisdictions are tax havens and the treatment of transactions with these jurisdictions.</i></p> <p>Lead-off speaker: Mr. Alexandre Akio Lage Martins, Tax Auditor, International Taxation Division Government Unit, Federal Tax Unit, Ministry of Finance, Brazil</p> <p>Discussant: representative of the government of Ecuador (TBC)</p> <p>Moderator: Tri Purnajaya, Director of Trade, Industry, Investment, and Intellectual Property Rights, Ministry of Foreign Affairs of the Republic of Indonesia</p> <p>Q &amp; A Session</p>
10:30 – 10:45	Coffee
10:45 – 11:45	<p><b>Calendar of Tax Cooperation-Related Meetings in the Next 12 Months</b></p> <p><i>A key objective of the Forum is the creation of a network of developing country officials that can share their experiences, coordinate their international activities, and intensify peer learning and sharing of tax policies. This session is devoted to discussing the calendar of activities in the next 12 months that are important to developing country tax officials.</i></p> <p>Mr. Toufiq Islam Shatil, Counsellor, Permanent Mission of Bangladesh in Geneva</p> <p>Moderator: Ms. Mariama Williams, Senior Programme Officer, Global Governance for Development Programme</p>
11:45 – 13:30	<p><b>Way Forward and Closing Session</b></p> <p>Summary of Conference and Closing Speech: South Centre</p> <p>Closing Speech: Indonesia</p>
13:30 – 14:30	Lunch

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14:30

**End of Conference**

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