

**Navigating what's next**  
Asia Pacific Webcast series  
Dbriefs Digest

# Asia Pacific Tax

## Geography Updates

### India Budget 2022: Enabling India's big leap

> 2 February, 2:00 – 3:00 PM SGT (GMT +8)

Host: Hemal Zobia

Presenters: Jatin Kanabar, Sanjay Kumar, and Bela Sheth Mao

India Budget 2022 will be presented in the Parliament on 1 February 2022. The Union Budget is expected to put the economy on an accelerated growth path after the impact caused by the pandemic. Amendments in the tax law to bring about sustainable growth, infrastructure investment, focus on R&D spending, nurturing incentives to the core sectors including manufacturing and services, tapping the huge experience of running captive centres are some of the priority items on the agenda of the Government as the preparation gets underway to unveil the budget. Ease of tax compliances, simplification, and digitization are the cornerstones to enhance the ease of doing business in India. With an optimistic outlook towards sustained growth, all eyes are on the announcements. We'll discuss:

- The Government's tax initiatives on reviving the industries and boosting optimism.
- Key policy announcements towards making India self-reliant.
- Analysis and impact of new tax proposals on your sectors and the way forward.

### 2022 Japan Tax Reform Proposals: Pursuit of Post-Pandemic priorities

> 1 March, 2:00 – 3:00 PM SGT (GMT +8)

Host: David Bickle

Presenters: Brian Douglas, Ken Leong, Brian Mayer, and Fumiko Mizoguchi

The 2022 Japan Tax Reform reflects the Japanese government's desire to look beyond the pandemic and towards sustainable economic recovery. Proposals include measures to boost consumer spending, smooth the path towards digital transformation, and to continue the reform of the Japanese Consumption Tax (JCT) system. We'll discuss:

- Revisions to tax credits for wage increases and R&D spending.
- Developments in connection with record storage under the Electronic Record Retention Law.
- Latest updates in preparation for the introduction of JCT qualified invoicing.



# Asia Pacific Tax

## Indirect Tax

### Updates on Regional Comprehensive Economic Partnership (RCEP) and Free Trade Agreements (FTA) related origin documentation audits

> 10 February, 2:00 – 3:00 PM SGT (GMT +8)

Host: Payal Tuli

Presenters: Mitsuko Fukunaga, Jin Kon Jung, David Ware, Meng Yew Wong, and Dolly Zhang

The Regional Comprehensive Economic Partnership agreement (RCEP), signed on 15 November 2020, took effect on 1 January 2022 (1 February 2022 in Korea). It is the largest and most significant regional agreement concluded in terms of market size, coverage on trade and investment, and population. Apart from RCEPs, we will also discuss the increase in complexity and risks associated with FTA related origin documentation. We'll discuss:

- The Highlights and latest updates on RCEP with special highlights from Australia, China, Korea, Japan, and South East Asia.
- Benefits and what this may mean for your business.
- Experience in relation to origin documentation related queries/audits and best practices to mitigate the risk of denial of the FTA benefit.

### Malaysia Indirect Tax Special Voluntary Disclosure and Amnesty Program

> 15 February, 2:00 – 3:00 PM SGT (GMT +8)

Host: Senthuran Elalingam

Presenters: Larry James Sta Maria and Eng Yew Tan

The Malaysian Government has announced a voluntary disclosure and amnesty program covering the majority of indirect taxes that are levied within the country. The program will operate for a period of nine (9) months commencing from 1 January 2022 and concluding on 30 September 2022. There are a range of benefits that accrue to participants in the program including a full waiver of applicable penalties and a partial waiver (up to 30%) of any underpaid taxes. The indirect taxes covered include Sales Tax, Service Tax, the former GST and Customs and Excise Duties. We'll discuss:

- Which taxpayers are eligible to participate?
- The specific benefits that will be provided to eligible participants.
- The process from applying through to closure.
- The documentation and information requirements.

### Indirect Tax developments on electronically supplied services (ESS) and e-invoicing in Asia Pacific

> 3 March, 2:00 – 3:00 PM SGT (GMT +8)

Host: Richard Mackender

Presenters: Shrenik Shah, Candy Tang, and Nu To Van

The digitization of indirect taxes continues to gain momentum across the region as more countries adopt or expand e-invoicing requirements. On a similar front, we continue to see adoption of rules imposing indirect taxes on the provision of electronic services by foreign service providers. This session will chart the implementation and development of these rules across the Asia Pacific. We'll discuss:

- Recap on e-invoicing and ESS requirements.
- The current state of play across the region in terms of jurisdictions that have adopted, announced or proposed e-invoicing or ESS rules.
- An overview of recent expansions and implementations including China and Thailand.
- A retrospective on the implementation of e-invoicing in India.



#### Discover Deloitte tax@hand

Your global tax destination for the issues that matter. How can you stay ahead? Understand what changes are unfolding in the global tax landscape. Be informed so that you can turn change into opportunity. Download the mobile app from the Apple App Store or Google Play for the only global, personalized tax news, and information resource designed for tax professionals.

# Asia Pacific Tax

## Global Mobility, Talent & Rewards

### Reward in future of work: Operating an equity plan

> 22 February, 2:00 – 3:00 PM SGT (GMT +8)

Host: Rebecca Lai

Presenters: Taiki Matsueda, Aarti Raote, and Tommy Sanjaya

Equity compensation is a constantly expanding landscape and its role is becoming more and more important for companies in pursuit of key talents and ultimately their success. In the context of Asia Pacific, the use of equity compensation is a critical part of remunerations strategy led by mature market such as Australia and Japan, and rising generation of start-up companies such as China and India. Unsurprisingly, this is where most governments around the world continue to increase their attention on corporate governance around equity plans ensuring regulatory and tax compliance remaining high on companies' agendas. We'll discuss:

- Recent tax and regulatory development in key countries and/or government/audit focus on employer's obligation on equity compensation and how to manage the challenges.
- Tax considerations in designing the equity plan to deal with the changing landscape under the future of work.



### Dbriefs Podcasts

Dbriefs Dbriefs Podcasts is a regular video and audio news podcast series that focuses on the latest tax news and developments that could affect your business. For more information, visit

<https://www.deloitte.com/ap/dbriefspodcasts>



# Our Presenters

## Asia Pacific Tax

### Australia

Tommy Sanjaya, David Ware

### China

Rebecca Lai, Candy Tang, Dolly Zhang

### India

Jatin Kanabar, Sanjay Kumar, Bela Sheth Mao, Aarti Raote, Shrenik Shah, Hemal Zobalia

### Japan

David Bickle, Brian Douglas, Ken Leong, Taiki Matsueda, Brian Mayer, Fumiko Mizoguchi

### Korea

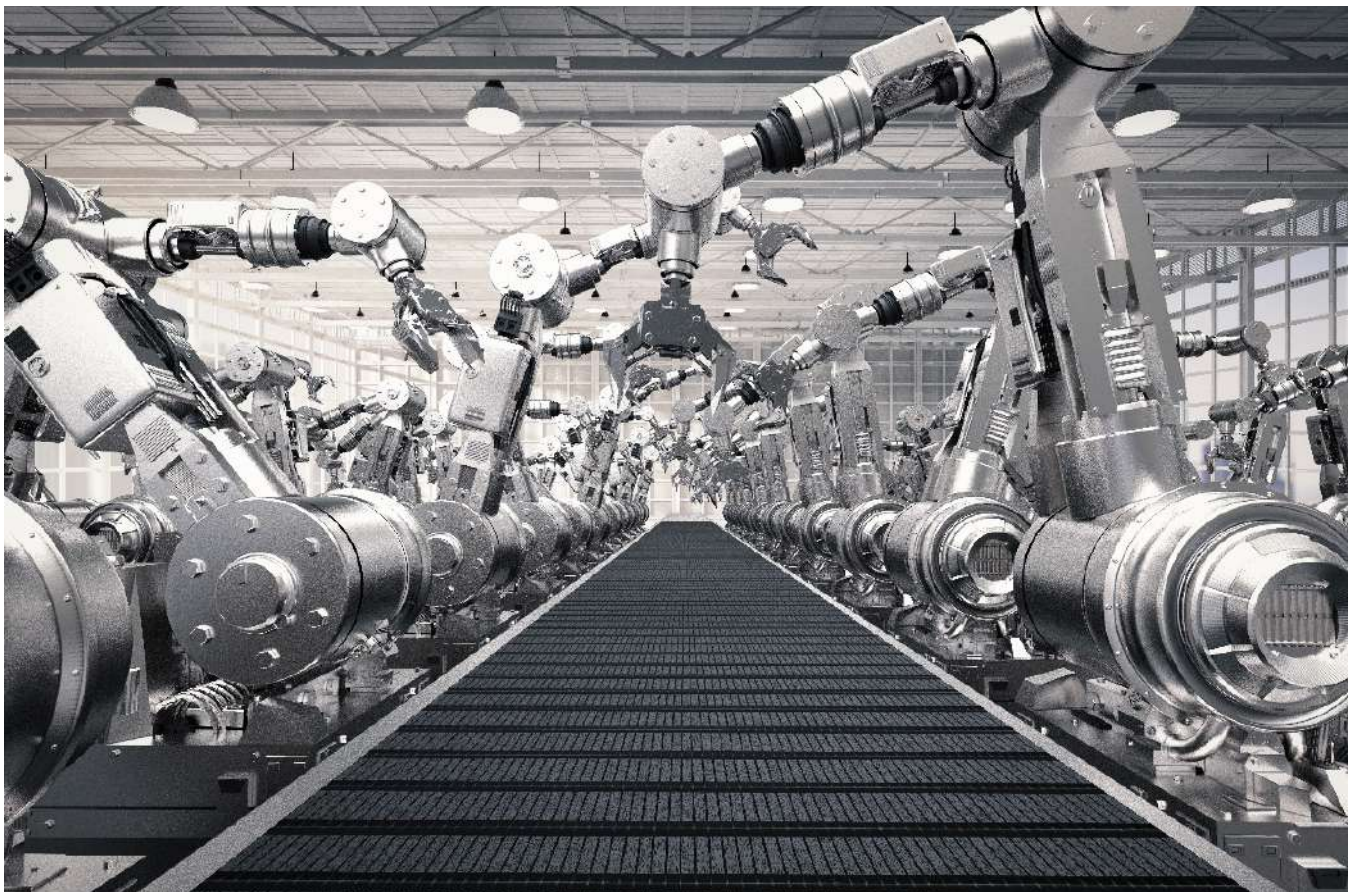
Jin Kon Jung

### Malaysia

Senthuran Elalingam, Larry James Sta Maria, Eng Yew Tan

### Singapore

Richard Mackender, Payal Tuli, Meng Yew Wong



## About Dbriefs

Anticipating tomorrow's complex issues and new strategies is a challenge. Navigating what's next with Dbriefs that give you valuable insights on important developments affecting your business.

- Informative, with a variety of timely, relevant business topics aimed at an executive-level audience.
- Interactive, with immediate and measurable feedback through polls and surveys, including real-time benchmarking with your peers.
- Convenient, one hour live webcasts in the comfort of your own office.
- Flexible, offering archived webcasts available anytime, from anywhere, for 180 days after the live presentation.
- Educational, with Continuing Professional Education (CPE)/Continuing Professional Development (CPD) credit available towards career development (only available in some jurisdictions).

## How to join Dbriefs

1. Visit [www.deloitte.com/ap/dbriefs](http://www.deloitte.com/ap/dbriefs)
2. Click on "Join Dbriefs" in the right-hand column.
3. Enter your profile information.
4. Using the menus, select the webcast series that are right for you.
5. Submit your profile.

Once you are a Dbriefs subscriber, you can sign up for individual webcasts via registration emails for your chosen series. After you register for your first webcast, you will have access to our Express Registration, which allows you to save time by registering and logging in to future webcasts using only your email address.

## 如何加入Dbriefs德勤在线

1. 访问 [www.deloitte.com/ap/dbriefs](http://www.deloitte.com/ap/dbriefs)
2. 点击网页右边栏目的 "Join Dbriefs".
3. 填写所需资料。
4. 从目录中选取适合您的网络讲座系列。
5. 提交资料。

加入Dbriefs德勤在线后，您可以透过注册电子邮件的链接登记参加网络讲座。您只要注册过一次网络讲座，日后只需输入邮箱地址便可快速登记及参加其他网络讲座，省时方便。

## Dbriefsにユーザー登録するには

1. 下記のURLにアクセスしてください。 [www.deloitte.com/ap/dbriefs](http://www.deloitte.com/ap/dbriefs)
2. 右コラムにある"Join Dbriefs"をクリックしてください。
3. ユーザー情報を入力してください。
4. メニューの中から興味のあるWebcastのシリーズを選んでください。
5. ユーザー情報を保存して終了してください。

一度Dbriefsにユーザー登録をすると、以降、登録したメールアドレスのみで各Webcastへの登録が可能になります。なお、初回のWebcast登録時のみ、個人情報の入力が必要ですが、2回目以降は"クイックログイン"にメールアドレスを入力するだけで、Webcastに登録することができます。

## CPE/CPD credits

You can request a Dbriefs Asia Pacific Attendance Record for webcasts you have attended. Visit [www.deloitte.com/ap/dbriefs/cpe](http://www.deloitte.com/ap/dbriefs/cpe) to find out the eligibility requirement in your jurisdiction and how to request the attendance record.



## Dbriefs Mobile



Watch Dbriefs live and archived webcasts on iPad, iPhone, and Android devices anywhere at your convenience. Stay connected with the most topical business issues at your fingertips while you are in transit at the airport, on the plane, commuting in the subway, or even at the gym. To learn more, visit [www.deloitte.com/ap/dbriefs/mobile](http://www.deloitte.com/ap/dbriefs/mobile)

# Deloitte.

### About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organisation"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organisation") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.