

# Opportunities and Challenges For GST/Sales Tax Within ASEAN & The Asia-Pacific

BY

**Dr David White**

**Victoria University of Wellington, New Zealand**

**Chairperson: Associate Professor Stephen Phua**

**18<sup>TH</sup> FEBRUARY 2016, (THURSDAY), 09.30 AM – 11.00 AM**

**NUS LAW (BUKIT TIMAH CAMPUS), BLOCK B, LEVEL 4, SEMINAR ROOM SR4-2**

## ABSTRACT

While ASEAN focusses on income tax coordination now, consumption tax coordination is likely to be increasingly important in future. Economies in the region are shifting towards greater domestic consumption. Middle class consumption is growing exponentially just as revenue demands on governments are mounting. As e-commerce expands, however, GST and sales tax collection become more challenging. As regional production and distribution supply chains grow more complex and services and intangibles become more prominent, double tax and non-tax issues become more pressing. As cross-border trade increases, the difficulties foreign businesses face claiming GST/VAT input tax credits become more distortionary. This seminar will explore these economic, business, technological and tax developments and the recent responses of governments and international organisations, such as the OECD. It will propose a path forward to meet these challenges posed for professionals, businesses, and governments in the region.

## ABOUT THE SPEAKER



In 2006, Dr White initiated the New Zealand GST project to foster multi-disciplinary research on the New Zealand GST, which was little researched but often held up as 'international best practice'. In collaboration with tax professional firms, businesses, officials and academics, he organised conferences and workshops, prepared teaching materials, edited a book and a video, wrote articles and encouraged academic exchanges. He was a member of the Tax Working Group review of the New Zealand tax system (2009-10), a VAT commentator for the Mirrlees Review of the United Kingdom tax system (2006-10) and participated in evaluations of the Henry Review of the Australian tax system (2011) and the Australian GST (2011). From 2010-2014, he was part of an international review of GST/VAT systems worldwide. In 2012, he started an Asia-Pacific GST/sales tax project. He has been a Research Fellow at the Institute for Fiscal Studies, London (2006-10) and a Visiting Fellow at the Urban-Brookings Tax Policy Center, Washington DC (2012). He is the New Zealand country correspondent for the International VAT Monitor and the Australian GST Journal.

## PROGRAMME

09:00 – 09:30 AM : Registration  
09:30 – 10:30 AM : Seminar by Dr David White  
10:30 – 11:00 AM : Question & Answer Session  
11:00 AM : End of Seminar

## REGISTRATION

There is no registration fee for this seminar but seats are limited. Light snacks and drinks will be provided on a first come first serve basis.

Register at:

Click [here](#) or scan the QR Code: Supported by:



**Closing Date: 16 February 2016 (Tuesday) 12 noon**

For enquiries, please contact Ms Phoebe Oo at [clb@nus.edu.sg](mailto:clb@nus.edu.sg)



**Public CPD Points: 1 (TBC)**  
**Practice Area: Tax**  
**Training Level: General**

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