



PAUL HYPE PAGE & CO

Chartered Accountants

International Taxation Training Services

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1. Executive Summary

Paul Hype Page & Co. with IBFD - 1 day training class.

Together with Paul Hype Page & Co. , IBFD is conducting a 1-day training course for up to 20 participants in Singapore. This is an intermediate level course on the topic international Tax Planning ("the course").

Date for the course is 02 July 2015, Thursday.





2. About Paul Hype Page & Co.

Paul Hype Page & Co, established in 2008, a Full Practising Member of Institute of Certified Public Accountants of Singapore (ICPAS) and also registered as a Public Accounting Firm with Accounting and Corporate Regulatory Authority (ACRA). We offer consultancy services relating to Singapore Company Incorporation, Accounting, Auditing, Taxation, Immigration and related compliance services.

Awarded for exemplary contribution to the promising SME 500 2013 Campaign, Paul Hype Page & Co is recognized for being OCBC's trusted partner in the opening of bank accounts for corporate clients.

There are small business owners who have the know-how and expertise to look after many aspects of their business. On other aspects, however, they lack the sufficient effort, time, and skills to execute business task efficiently. Paul Hype Page & Co. can help! We are now accredited by Practising Management Consultants (PMC) Singapore, which is governed by SBACC – an independent body that is recognized and supported by several reputable government agencies like Spring Singapore, IDA, and others.

As a PMC certified firm, Paul Hype Page & Co. will focus on both you and your business. We offer a range of services, from business plan preparation, sending out notice to readers, to looking over bookkeeping and payrolls. Our highly “knowledgeable” and “experienced” tax, financial, and business professionals will offer quick results so that you can spend your time looking after other aspect of your business.

We firmly belief that a lasting relationship with clients is built only by providing high quality services on a consistent basis and delivering effective solutions with proper use of available resources – devices, software, and methods.





3. About IBFD

Since its foundation in 1938, the International Bureau of Fiscal Documentation has developed into one of the most respected organizations studying and documenting international taxation systems and investment legislation. IBFD clients include Ministers of Finance, international corporations, legal and accountancy practices, banks, educational institutions and others who look to the IBFD as a first-class source of information. As an independent, not-for-profit research foundation, the IBFD offers objective and unbiased information. A multilingual staff of approximately 50 tax experts from around 25 countries is based in the IBFD Amsterdam Head Office. In addition, research is carried out internationally, with a network of tax specialists relaying information from all over the world.

The IBFD's activities cover five related areas:

- Publications;
- Research and provision of information;
- Academic Activities;
- Consultancy for governments and tax administrations; and
- Training on international tax matters for the public and private sector

Founded in 1989, IBFD offers a wide range of courses on international taxation and organizes conferences on special topics. IBFD is recognized worldwide as a reputable learning centre in the field of international taxation, drawing on the expertise of internationally renowned specialists and the IBFD multinational research staff to provide a unique environment for the study of international tax law.





4. Proposed Services

4.1 Course Overview and Objectives

For a full outline of the course, please see the Course Program attached.

4.2 Course Instructors

Experienced instructors will conduct this course in the field of international taxation:

Bart Kusters is a Senior Principal Research Associate in IBFD's Tax Services Department. Until January 2010, he was in charge of the IBFD Topicals Knowledge Group, and until August 2005 he was the Head of the IBFD Asia-Pacific Research Team. After obtaining his master's degree in Law from the State University of Leiden in 1988, Mr. Kusters started working in the Dutch tax administration where he successfully completed the postgraduate programme for tax inspectors. From 1992 to 2001, he was a senior staff member at the Dutch Ministry of Finance, where he was responsible for tax treaty negotiations and application as well as for drafting direct tax legislation. From 2006 to 2009, he was the Key Expert in Taxation in the European Technical Assistance Programme for Vietnam (ETV2). Furthermore, he is a permanent contributor on international tax matters for a leading weekly tax magazine in the Netherlands, and is a regular speaker at tax conferences.

Shee Boon Law is the Manager of IBFD Tailored Tax Courses and Research Services. In this role he is responsible for tailored research and training services as well as developing IBFD training hubs. Prior to joining IBFD, he was a tax adviser with the Inland Revenue Department of New Zealand. Mr. Law also worked for the OECD and was responsible for many aspects of the OECD's relationships with non-OECD economies, particularly in developing policy dialogue with non-OECD economies on the OECD work concerning the taxation of multinationals, financial instruments and financial institutions. He has represented IBFD, the OECD, and New Zealand at many seminars and conferences. Mr. Law has a doctorate degree in Accounting.





4.3 Course Fees and Related Expenses

Paul Hype Page & Co. will provide a 1-day course for the following fee:

Training Services	Course Fee
1-day Training Course: 02 July 2015 Topic: International Tax Planning	SGD \$1,100 per participant

5. Disclaimer

This information supplied during the course is not intended to be an advice on any particular matter. Paul Hype Page & Co. will not be liable for any direct or consequential damages arising from the use of such information or from any decision based thereon.

6. Contact Information

The following representatives from Paul Hype Page & Co. can be contacted for any matters regarding the course:

Eric Eio (Partner)
Email: eric.eio@php-cpa.com.sg
Tel.: 6221 4733
Mobile: 8484 8816

7. Acceptance

We would like to take part in this training and agree to the fees and terms as laid out in this proposal (Ref No. IC15APPHP27022015).

Company Name:	<input type="text"/>
Participant Name:	<input type="text"/>
Ic No. / Passport No. :	<input type="text"/>

Signature:	Date:
<input type="text"/>	<input type="text"/>





8. Event

**International Tax Planning
Singapore, 02 July 2015**

Time:	Activity:
0900 - 1000	International Tax Planning in Context <ul style="list-style-type: none"> • Overview of the OECD's BEPS Action Plan • Implications for international tax structuring • Transparency and exchange of information • Substance requirements for various types of companies • Taxation an value chains • Practical examples/case study
1000 - 1015	Break – Refreshments
1015 - 1200	Tax Planning for E-commerce <ul style="list-style-type: none"> • Some examples of existing tax planning structures • Existing structures for US E-Commerce – e.g. Double Irish Dutch Sandwich • Concept of PE in tax planning for E-Commerce • Withholding tax considerations – royalty/technical services, etc. • What is likely to change in the future? <ul style="list-style-type: none"> ○ Substance requirements ○ Anti-avoidance rule ○ Transfer pricing rules and associated documentation requirements • Can Singapore/Hong Kong be attractive? • Practical examples/case study
1200 - 1300	Lunch
1300 - 1445	Substantive Tax Planning – Supply Chain Restructuring <ul style="list-style-type: none"> • Tax effective supply chain structures • The role of Singapore/Hong Kong as the principal entity location • Some practical examples e.g. Manufacturing operations in Malaysia • The role of FTA in Asia Pacific e.g. China and Australia • What is likely to change in the future? <ul style="list-style-type: none"> ○ Alignment of taxation with value chain ○ Transfer PE rules in source states ○ Special measures • Looking ahead • Practical examples/case study
1445 - 1500	Break - Refreshments





Time:	Activity:
1500 - 1630	Wealth Management for High Net Worth Individuals <ul style="list-style-type: none">• Individual tax planning and wealth management and planning<ul style="list-style-type: none">○ The needs of high net worth individuals (HNWI)○ The main players○ The wealth planning activity• Wealth planning: Structures and solutions<ul style="list-style-type: none">○ Trusts and foundations○ Fiduciary companies○ Life insurance instruments○ Family companies• Practical examples/case study
1630 - 1730	Roundtable on Structuring <p>This session will allow participants to address the practical issues they face in their day-to-day work in dealing with different types of tax structuring activities. Examples provided by the participants prior to the course will be discussed. The objective is to find a practical way to manage the transfer pricing risks associated with these transactions. The popular Tax Planning Jurisdiction in Europe and its common tax structures will also be discussed.</p>

