



OECD/Global Forum/DGT Seminar on EXCHANGE OF INFORMATION

**21-22 July 2021
14:00-17:00 (all times Jakarta local time)**

AGENDA

This virtual class aims to encourage participants to make effective application of EOI by increasing the number and quality of outgoing requests. Participants are well informed/familiarised regarding close connection between the use of EOI to aid domestic tax investigation/audit/assessment in cross border transaction. DGT, the OECD and the Global Forum have previous collaboration in similar topic of EOI in virtual class, this year DGT objectives is to broaden the number of participants from previous year.

Part of the Directorate General of Taxes program is to develop employee's competence through the provision of additional knowledge, skills and behaviors; through conducting virtual class for example. DGT as one of the members of the Study Group on Asia-Pacific Tax Administration and Research (SGATAR) will also invite all other members to participate in this virtual class, in order to increase communication and cooperation with other members but also to know their perspective about international taxation. International taxation is a large scope of topic, but the topic has been narrowed to focus on exchange of information materials.

Goal of the training

This training will focus on the connection between the domestic tax investigation, the information gathering framework and the international infrastructure for exchange of information (EOI). Participants will be introduced to key concepts of transparency and EOI assimilated into the international standards, in particular EOI on request (EOIR). Through a series of presentations and quiz exercises, participants will be familiarised with the use of EOI networks and structures to improve the quality of tax audits and to combat offshore tax evasion.

Participants are encouraged to make effective use of these EOI tools by increasing the number and quality of outgoing requests to their treaty partners. The seminar will strengthen awareness among participants that protection of domestic revenue is closely linked with the effective use of this EOI network.

Target audience

The seminar is designed for tax auditors, officials responsible for training tax auditors in EOI, and other persons engaged in EOI for tax purposes. Participants should be prepared to discuss their approach and issues in an open way.

Organisation of the training

Participants are encouraged to follow the elearning courses available on the KSP platform (<http://www.ksp-ta.org>) before the training:

- Global Forum: Exchange of Information as a Tool to Combat Tax Evasion ([Register](#))
- Beneficial Ownership ([Register](#))
- Exchange of Information on Request ([Register](#))

This training will take place on 21-22 July.

Key Documents

- [Exchange of information on request – Handbook for peer reviews 2016-2020](#)
- [FATF Recommendations and guidance on transparency and beneficial ownership](#)
- [Keeping it Safe](#)
- [Global Forum Exchange of Information Working manual](#)
- [A Beneficial Ownership Implementation Toolkit](#)
- [Best Practices on Beneficial Ownership for Legal Persons](#)

For all enquiries, please contact: intax.committe@pajak.go.id

Day 1: Wednesday 21 July 2021	
Session 1	Opening Remarks
14:00-14:20	<ul style="list-style-type: none"> • Director General of Taxes, Mr. Suryo Utomo • Head of Capacity Building and Outreach Unit of Global Forum Secretariat, Mr. Hakim HAMADI
Session 2	Introduction to the Seminar
14:20 – 14:45	<ul style="list-style-type: none"> • Welcome to the participants • Introduction of the presenters • Objectives, materials and working methods (Mr. Raynald VIAL)
Session 3	EOI Concepts
14:45-15:30	<p>Key EOI concepts and structures:</p> <ul style="list-style-type: none"> ○ EOI upon request, spontaneous and automatic <ul style="list-style-type: none"> ✓ Importance and usefulness ✓ How spontaneous and automatic complement EOIR ○ Competent Authority <p>EOI instruments: DTCs, TIEAs, MAC, MCAA, etc. (Mr. Raynald VIAL)</p>
15:30-15:45	<i>Short break</i>
Session 4	When you can use EOI
15:45-16:30	<ul style="list-style-type: none"> • How EOI can be used by auditors for tax purposes • EOI in practice • Pre-requisites for an EOI request • Publicly available information and other sources of information • Foreseeable relevance standard • Persons, taxes, years covered (Ms. Irene BASHABE)
Session 5	SGATAR Member Panel Discussion
16:30-17:15	<p>A panel of EOI experts from SGATAR members describing their main issues and challenges with exchange of information on request:</p> <ul style="list-style-type: none"> • Panellist: <p>Dr. Esther Koisin, Director, Department of International Taxation, Inland Revenue Board of Malaysia Mr. Hiroyuki Nakamichi, Deputy Director, International Operations Division, NTA of Japan</p> <ul style="list-style-type: none"> • Moderator: Mr. Raynald VIAL - OECD
Day 2: Thursday 22 July 2021	
Session 6	Understanding the concept of beneficial ownership and the requirements of the international standards
14:00-15:30	<ul style="list-style-type: none"> • Definition • Availability of information on beneficial owners of legal persons and arrangements • Availability of information on beneficial owners of bank accounts • Access to information on the beneficial owners of legal persons and arrangements • Experience of some jurisdictions on the availability of beneficial ownership information (Mr. Raynald VIAL & Ms. Irene BASHABE)
15:30 – 16:45	<i>Short break</i>
Session 7	Drafting a request: first principles and last chances
16:45 – 17:15	<ul style="list-style-type: none"> • Requirements for drafting a request to a foreign competent authority • Asking the right questions • Importance of communication • Dos and Don'ts before and while making a request • Methods and strategies to generate and improve outgoing requests (Mr. Raynald VIAL)
Session 8	Closing remarks
17:00-17:15	<ul style="list-style-type: none"> • OECD – Senior Tax Adviser, OECD Jakarta Office

- DGT

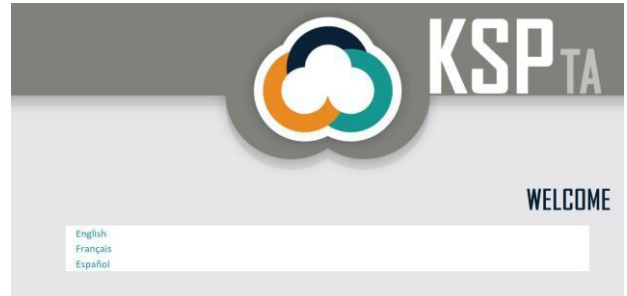
ANNEX: KSP REGISTRATION

Follow the 6 steps below to register for the KSPTA:

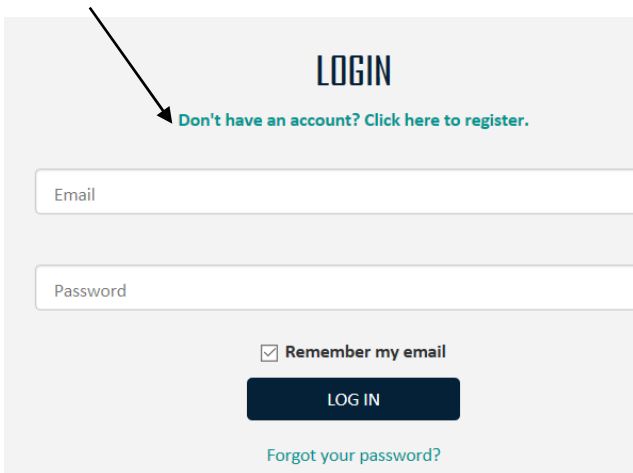
- 1. Go to www.ksp-ta.org



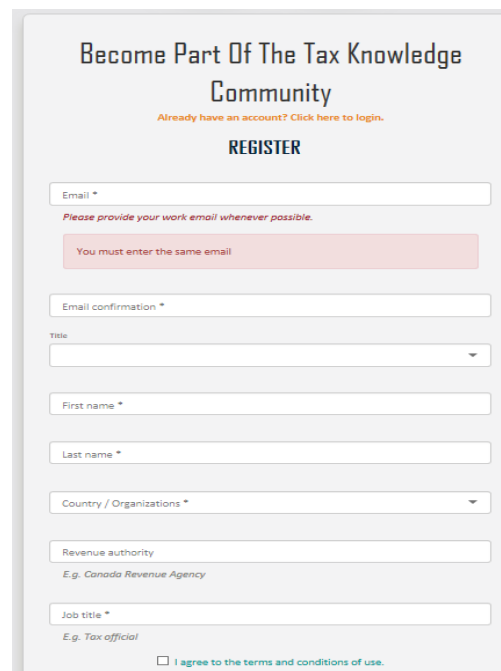
- 2. Select the language of your choice



- 3. Click **“Don’t have an account? Click here to register”**



- 4. Complete all fields of the online form. Remember to register with your work email. In the field country/organization, select your own country.



- 5. Once you have filled and sent your registration form, you will receive an email to **confirm your email address**. Click to confirm. If you have not received it, check your **spam folder**. If you have not received it, contact info@ksp-ta.org
- 6. After you will receive another email to **create your password**. Click to create your password.

You can now access the KSPTA.