

5 3 R D S G A T A R A N N U A L M E E T I N G



53rd SGATAR 2024
SEOUL KOREA



53rd SGATAR ANNUAL MEETING

제53차 아시아·태평양 국세청장회의

FINAL REPORT

29 - 31 OCTOBER 2024
SEOUL KOREA

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1. INTRODUCTION

The 53rd Annual Meeting of the Study Group on Asia-Pacific Tax Administration and Research (SGATAR) was hosted by the National Tax Service of the Republic of Korea in Seoul, Korea from 29 to 31 October 2024.

The 53rd SGATAR Annual Meeting brought together 153 delegates from 18 SGATAR member jurisdictions as follows:

- Australia
- Cambodia
- People's Republic of China
- Hong Kong, China
- Indonesia
- Japan
- Republic of Korea
- Lao People's Democratic Republic
- Macao, China
- Malaysia
- Mongolia
- New Zealand
- Papua New Guinea
- Philippines
- Singapore
- Chinese Taipei
- Thailand
- Vietnam

Additionally, the Annual Meeting welcomed 11 observers from the following international organisations:

- Asia Initiative,
- Asian Development Bank (ADB),
- Asia Oceania Tax Consultants' Association (AOTCA),
- Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM),
- Inter-American Centre of Tax Administration (CIAT),
- Global Forum on Transparency and Exchange of Information for Tax Purposes,
- International Bureau of Fiscal Documentation (IBFD),
- International Monetary Fund (IMF),
- Organisation for Economic Co-operation and Development (OECD), and
- World Bank.

(The complete list of delegates and observers is attached in Appendix IX.)

2. HEADS OF DELEGATION (HOD) FORUM – SESSION 1

Mr. Pinsai Suraswadi, Director-General of the Thai Revenue Department commenced the first session of the HOD Forum with his opening remarks, emphasising the value of cooperation among SGATAR members. He then proceeded with the election of the Chair for the 53rd SGATAR Annual Meeting. Following a proposal by Mr. Romeo Lumagui Jr., Commissioner of the Bureau of International Revenue of the Philippines, to elect the Republic of Korea as Chair, Mr. Oku Tatsuo, Commissioner of the National Tax Agency of Japan, seconded the proposal. Mr. Kang Minsu, Commissioner of the National Tax Service of Korea, was invited as the Chair of the 53rd SGATAR Annual Meeting to lead the forum.

(The text of Director-General Pinsai Suraswadi's address is attached in Appendix II.)

Commissioner Kang Minsu expressed his appreciation and accepted his election as the Chair of the 53rd SGATAR Annual Meeting. He also expressed his congratulations to the Revenue Department of Thailand for successfully hosting the 52nd SGATAR Annual Meeting, and his gratitude to the co-chairs of the SGATAR Taskforce, Thailand and Australia, for their support in preparing the 53rd SGATAR Annual Meeting. Following his address, he introduced Mr. Kang Sungpal, Deputy Commissioner of the National Tax Service of Korea, as the Secretary-General of the 53rd SGATAR Annual Meeting.

The Secretary-General proceeded with the Proposal and Adoption of Meeting Agenda, Programme and Working Group Protocol, which were in line with those of the previous 52nd SGATAR Annual Meeting held in Phuket, Thailand. He provided an overview of the 53rd Annual Meeting that would take place over three days, from 29 to 31 October, 2024. He outlined the agenda of the Annual Meeting including the five HOD Forum sessions and four Working Group sessions dedicated to discussing specified topics. He mentioned that there would be a special session featuring presentations from the guest speakers from three international organisations. In addition, the Secretary-General briefed the attendees that the Working Group proceedings will be governed by the Working Group protocol, outlined in the SGATAR Operating Framework.

Following the Secretary-General's presentation of the Meeting Agenda, Programme, and Working Group Protocol for the 53rd SGATAR Annual Meeting, Mr. Mekar Satria Utama, Director of the Directorate General of Taxes, Indonesia, formally proposed its adoption. Mr. Peter Mersi, Commissioner of Inland Revenue Department, New Zealand, seconded the proposal.

The Secretary-General then presented the list of delegates nominated to serve as Chairs and Rapporteurs for the Working Groups. Mr. Mai Xuan Thanh, General Director of the General Department of Taxation of Vietnam proposed the acceptance of the nominations, and his proposal was seconded by Mr. Sam Koim, Commissioner General of the Papua New Guinea Internal Revenue Commission.

Subsequently, the election of the Chair and members of the Drafting Committee followed. As no objections were raised against the list of nominated Chair and members of the Drafting Committee, the nominations were approved as proposed.

(The Report on HOD Forum – Session 1 is attached in Appendix I.)

3. OPENING CEREMONY

The Opening Ceremony of the 53rd SGATAR Meeting was held at the Dynasty Hall of the Shilla Seoul in Seoul, Korea.

Commissioner Kang Minsu of the National Tax Service of Korea (NTS) extended a warm welcome to all delegates attending the 53rd SGATAR Annual Meeting in Seoul. Building on the rich tradition of SGATAR and the growing significance of the Asia-Pacific region in the global landscape, he emphasised the need to continue cooperation among the member jurisdictions.

He further noted that while each jurisdiction faces different conditions, all members share common goals as tax administrations. He highlighted the need to work together to achieve these shared goals, and encouraged delegates to make the most of the meeting through vibrant exchange of thoughts and insights.

Mr. Song Eon-Seog, Chairman of Strategy and Finance Committee of the National Assembly of the Republic of Korea, graced the occasion with his presence and delivered congratulatory remarks. He congratulated the NTS on hosting the 53rd SGATAR Annual Meeting and further underscored the role of tax administrations in laying the foundation for economic growth and improving people's lives. He also expressed the hope that the meeting could serve as a platform to gather insights on tackling the challenges faced by tax authorities. In closing, he wished all attendees a fruitful discussion and memorable experience in Korea.

(The text of the Commissioner Kang Minsu's welcome speech and Mr. Song Eon-Seog's congratulatory remarks are attached in Appendix III.)

4. PRELIMINARY SESSION

4.1. OPENING REMARKS BY OUTGOING CHAIR OF THE 52ND SGATAR ANNUAL MEETING (THAILAND)

Mr. Pinsai Suraswadi, Director-General of the Revenue Department of Thailand, the outgoing Chair of the 52nd SGATAR Annual Meeting, extended his greetings to all delegates and offered his appreciation to the National Tax Service of Korea (NTS) and Commissioner Kang Minsu for hosting the 53rd SGATAR Annual Meeting.

(The text of Director-General Pinsai Suraswadi's address is provided in Appendix IV.)

4.2. ANNOUNCEMENT OF THE OUTCOME OF THE ELECTION OF THE CHAIR OF THE 53RD SGATAR ANNUAL MEETING

Director-General Pinsai Suraswadi, the outgoing Chair of the 52nd SGATAR Annual Meeting, officially announced the election of NTS Commissioner Kang Minsu as the Chair of the 53rd SGATAR Annual Meeting.

4.3. ADDRESS BY CHAIR OF THE 53RD SGATAR ANNUAL MEETING

Commissioner Kang Minsu accepted his election as Chair of the 53rd SGATAR Annual Meeting and expressed his gratitude to the Revenue Department of Thailand for hosting the 52nd SGATAR Annual Meeting. He also expressed hope that the 53rd Annual Meeting would serve as an opportunity for cooperation and exchange of experiences and contribute to the mission of SGATAR.

(The text of Commissioner Kang Minsu's address is provided in Appendix IV.)

4.4. INTRODUCTION AND PRESENTATION OF REPORT BY THE SECRETARY-GENERAL OF THE 53RD ANNUAL MEETING

The Chair proceeded to make an official introduction of the Secretary-General for the 53rd SGATAR Annual Meeting, Mr. Kang Sungpal, Deputy Commissioner of the NTS of Korea. Following the introduction, the Secretary-General presented a brief report of the first session of the HOD Forum, which had convened in the morning of the 29 October, 2024. The proposals adopted by the HODs are as follows:

- Election of the Chair of the 53rd SGATAR Annual Meeting;
- Annual Meeting Agenda and Programme;
- Working Group Protocol;
- Chairpersons and Rapporteurs of the Working Groups; and
- Chairperson and members of the Drafting Committee.

4.5. RESPONDING ADDRESS BY REPRESENTATIVE OF THE HEADS OF DELEGATION (VIETNAM)

Mr. Mai Xuan Thanh, General Director of the General Department of Taxation of Vietnam, delivered a responding address on behalf of the Heads of Delegation to the 53rd SGATAR Annual Meeting. He expressed his sincere gratitude to the Chair and Secretary-General of the 53rd SGATAR Annual Meeting, as well as the SGATAR Team of the NTS of Korea for their efforts in hosting the 53rd Annual Meeting. He also conveyed his deep appreciation for the collaboration and exchange of experiences among SGATAR members in pursuit of the common goal of improving tax administration.

(The text of General Director Mai Xuan Thanh is attached in Appendix IV.)

5. HOD FORUM– SESSION 2-5

Sessions two to five of the HOD Forum of the 53rd SGATAR Meeting were held as the following:

Date	Time	HOD Forum Session
Tuesday, 29 October, 2024	13:30 - 15:30	Session 2
Wednesday, 30 October, 2024	08:40 – 10:00	Session 3
	10:20 – 11:50	Session 4
Thursday, 31 October, 2024	08:40 – 09:20	Session 5

As with the first HOD Forum Session, the remaining HOD Forum sessions were chaired by NTS Commissioner Kang Minsu in his capacity as Chair of the 53rd SGATAR Annual Meeting.

The Secretary-General, Mr. Kang Sungpal proceeded to facilitate presentations and discussions in sessions 2 to 5 of the HOD Forum, covering the following topics:

- Election of the Chair of the 54th Annual Meeting and the proposal of the host of the 55th SGATAR Annual Meeting;
- Presentations and discussion on “Effective Mechanism for Dispute Prevention and Resolution” by Hong Kong China, Indonesia, Republic of Korea, New Zealand, and Philippines;
- Presentations and discussion on “Digital Transformation of Tax Administration” by People’s Republic of China, Japan, Lao People’s Democratic Republic, Macao China, Malaysia, Singapore, Chinese Taipei, and Thailand;
- Presentations and discussion on “Tax Reform Updates Across Jurisdictions” by Australia, Cambodia, Mongolia, Papua New Guinea, and Vietnam;
- Report from the 2023/2024 SGATAR Taskforce by Thailand, Republic of Korea, and Australia;
- Presentation and endorsement of Working Groups’ recommendations by Rapporteurs; and
- Discussion and acceptance of Annual Meeting Summary.

(The Report of HOD Forum is attached in Appendix I.)

6. WORKING GROUP DISCUSSIONS

Delegates at the 53rd SGATAR Annual Meeting were organised into three distinct Working Groups, each dedicated to discussing a specific topic. The topics for the Working Groups were as follows:

- Working Group 1 – Transfer Pricing of Financial Transactions;
- Working Group 2 – Improving the Quality of CRS Data; and
- Working Group 3 – Combating Tax Evasion and Tax Crimes.

Sessions One to Four of the Working Group of the 53rd SGATAR Annual Meeting were held as follows:

Date	Time	Working Group Session
Tuesday, 29 October, 2024	13:30 – 15:10	Session 1
	15:40 – 16:40	Session 2
Wednesday, 30 October, 2024	08:40 – 10:00	Session 3
	10:20 – 11:20	Session 4

The Working Group discussions were attended by delegates from SGATAR member jurisdictions and observers from international organisations. During the sessions, delegates presented on designated topics, engaged in discussions, and proposed recommendations. Observers from international organisations were also given the opportunity to provide input during the sessions.

Working Group sessions served as a platform for participants to share insights and experiences on each topic. Each session was facilitated by its respective Chairperson, who encouraged participants to identify common issues and collaboratively develop recommendations.

Each Rapporteur compiled comprehensive reports summarising the key conclusions and recommendations. The Working Group summary reports were presented by the Rapporteurs at the Plenary Session on 31 October, 2024.

(The Working Group Report for each topic is attached in Appendix V.)

7. PRESENTATION BY SPECIAL GUESTS

To enrich discussion with diverse perspectives, the 53rd SGATAR Annual Meeting invited four distinguished special guests from esteemed international organisations to share their insights. These presentations took place on 31 October, 2024. The session was attended by delegates representing SGATAR member jurisdictions and observers from international organisations.

The featured presenters and their topics were as follows:

- **Topic:** Supporting the Digital Transformation of Tax Administrations
Presenter: Mr. Peter Green, Head of Forum on Tax Administration Secretariat
Organisation: Organisation for Economic Co-operation and Development (OECD)
- **Topic:** Tax Administration and Technology: Taxpayers' Rights to Data Privacy and Protection
Presenter: Ms. Rachel Saw, Asia-Pacific Head
Organisation: International Bureau of Fiscal Documentation (IBFD)
- **Topic:** A Comparative Analysis of Tax Administration in Asia and the Pacific
Presenter: Ms. Kozue Ichiyama, Public Management Specialist (Taxation)
Organisation: Asian Development Bank (ADB)
- **Topic:** Main Outcomes and Implications of the Global Forum Capacity-building Programmes
Presenter: Mr. Hakim Hamadi, Head of the Capacity Building and Outreach Unit
Organisation: Global Forum on Transparency and Exchange of Information for Tax Purposes

(The Summary Report on Presentation by Special Guests is attached in Appendix VI.)

8. PLENARY SESSION

The Plenary Session of the 53rd SGATAR Annual Meeting took place in the Grand Ballroom of the Shilla Seoul in Seoul, Korea, on 31 October, 2024, with all delegates and observers in attendance.

8.1. ADDRESS BY THE CHAIR OF THE 53RD SGATAR ANNUAL MEETING

The Chairperson of the 53rd SGATAR Annual Meeting, Mr. Kang Minsu, Commissioner of the National Tax Service of Korea, welcomed all delegates and observers to the Plenary Session. He expressed his sincere appreciation for the contributions and hard work put into both the HOD Forum and Working Group sessions. He also extended special thanks to the Working Group Chairpersons and Rapporteurs for their role in facilitating the success of the Annual Meeting.

8.2. PRESENTATION OF WORKING GROUP SUMMARY REPORTS BY THE RAPPORTEURS

Presentation of Working Group Summary Reports were delivered by Rapporteurs of three Working Groups as follows:

- Mr. Narash Lala from the Inland Revenue Department of New Zealand for Working Group 1: “Transfer Pricing of Financial Transactions;”
- Mr. Benjamin Aw from the Inland Revenue Authority of Singapore for Working Group 2: “Improving the Quality of CRS Data;”
- Ms. Joelle Hansen from the Australian Taxation Office for Working Group 3: “Combating Tax Evasion and Tax Crimes.”

8.3. REPORT OF THE HEADS OF DELEGATION FORUM BY THE SECRETARY-GENERAL

The Secretary-General, Mr. Kang Sungpal, provided a comprehensive overview of the discussions and key decisions made during the five sessions of the HOD Forum, including the proposal to hold a SGATAR Competent Authority Forum (CA Forum) and meetings of information technology experts. He further announced that the HODs had endorsed the recommendations derived from the Working Groups and that the 2025 SGATAR Annual Work Programme had been approved.

8.4. ACCEPTANCE OF THE ANNUAL MEETING SUMMARY

The Secretary-General, Mr. Kang Sungpal, presented the Annual Meeting Summary and announced its official endorsement during the HOD Forum.

(The Annual Meeting Summary is attached in Appendix VII.)

9. CLOSING CEREMONY

The Closing Ceremony of the 53rd SGATAR Annual Meeting was held in the Grand Ball Room of the Shilla Seoul in Seoul, Korea, on 31 October, 2024, with all delegates and observers in attendance.

9.1. ADDRESS BY THE SECRETARY-GENERAL

Secretary-General Mr. Kang Sunpal opened the Closing Ceremony with his address. He conveyed his deep gratitude to each and every participant of the Annual Meeting for contributing to its success. He commended the valuable insights yielded by discussions during the meeting and expressed his hope that the 53rd Annual Meeting would encourage further enhancement of tax administration across the member jurisdictions.

9.2. ADDRESS BY REPRESENTATIVE OF THE HODS OF THE 53RD SGATAR ANNUAL MEETING

Mr. Ng Wai Choong, Commissioner of Inland Revenue Authority of Singapore, delivered his address on behalf of the Heads of Delegation to the 53rd SGATAR Annual Meeting. He extended heartfelt appreciation to Mr. Kang Minsu, Chair of the 53rd SGATAR Annual Meeting, the Secretary-General, and the NTS staff for their excellent organisation and hospitality. He acknowledged the progress made by SGATAR over the years and commended the continuation of the tradition of vibrant exchange of ideas and bond-building at the 53rd SGATAR Meeting. In closing, he offered special thanks to the liaison officers for their efforts in making the stay enjoyable and affirmed that SGATAR's spirit of camaraderie and cooperation will continue.

(The Address by Commissioner Ng Wai Choong is in Appendix VIII.)

9.3. ANNOUNCEMENT OF THE HOST OF THE 54TH SGATAR ANNUAL MEETING

The Secretary-General, Mr. Kang Sunpal informed the delegates that the election of the next host had been successfully conducted during the Heads of Delegation Forum and officially announced that Australia had been elected as the host for the 54th SGATAR Annual Meeting.

9.4. PRESENTATION (PROMOTIONAL VIDEO) BY THE HOST OF THE 54TH ANNUAL MEETING

A promotional video highlighting the cultural aspects and scenic landscapes of Brisbane, Australia, was presented as the next venue for the 54th SGATAR Annual Meeting.

9.5. ADDRESS BY HEAD OF DELEGATION REPRESENTING THE HOST OF THE 54TH ANNUAL MEETING

Mr. Rob Heferen, Commissioner of the Australian Taxation Office (ATO) delivered an address as the representative of the host of the 54th SGATAR Annual Meeting. He expressed his gratitude to Commissioner Kang Minsu and the National Tax Service of Korea for their successful hosting of this year's meeting. Commissioner Heferen announced that Australia will host the 54th Annual Meeting in Brisbane and outlined its three key focus areas: fostering dialogue, sharing knowledge, and strengthening networks. He concluded by expressing his hope to welcome the delegates to Brisbane in 2025 for meaningful discussions and enhanced cooperation.

(The Address by Commissioner Rob Heferen is in Appendix VIII.)

9.6. CLOSING REMARKS BY CHAIR OF THE 53RD SGATAR ANNUAL MEETING

Commissioner Kang Minsu of the National Tax Service of Korea, Chair of the 53rd SGATAR Annual Meeting, delivered a closing address to the participants. He expressed his appreciation for the contributions of all attendees and officially announced the closure of the meeting, wishing them a safe journey home.

(The Closing Remark by Commissioner Kang Minsu is in Appendix VIII.)

9.7. HANDOVER OF SGATAR FLAG TO THE HOST OF THE 54TH SGATAR ANNUAL MEETING

NTS Commissioner Kang Minsu, Chair of the 53rd SGATAR Annual Meeting, handed over the SGATAR flag to ATO Commissioner Rob Heferen, the representative of the host for the 54th SGATAR Annual Meeting in 2025.



10. REPORT ON 2025 SGATAR TASKFORCE

The first SGATAR Taskforce 2024/2025 Meeting on capacity cooperation with international organisations was held following the Closing Ceremony on 31 October 2024. During the meeting, participants, including Taskforce 2024/2025 members, introduced themselves and discussed topics raised during the HOD Forum, such as the 5-year plan for Capacity Building Programmes and proposals for the CA Forum and the IT experts' meeting platform.

APPENDICES

APPENDIX I: REPORT ON HOD FORUM

1. OPENING OF HOD FORUM

- 1.1 The HOD Forum of the 53rd SGATAR Annual Meeting was held in the Emerald Room of Yeong Bin Gwan at the Shilla Seoul, Korea from 29 to 31 October 2024.
- 1.2 Mr. Pinsai Suraswadi, Director-General of the Thai Revenue Department and outgoing Chair of the 52nd SGATAR Annual Meeting, commenced the first session of the HOD Forum of the 53rd SGATAR Annual Meeting with opening remarks.
- 1.3 Director-General Pinsai Suraswadi led the election of the Chair of the 53rd SGATAR Annual Meeting. He subsequently handed over the meeting to the newly elected Chair, Mr. Kang Minsu, Commissioner of the National Tax Service of Korea (NTS), and invited him to address the Heads of Delegation to the 53rd Annual Meeting.
- 1.4 NTS Commissioner Kang Minsu expressed his sincere gratitude to the Heads of Delegation for electing him as the Chair of the 53rd SGATAR Annual Meeting.
- 1.5 Commissioner Kang congratulated Thailand on the successful hosting of the 52nd SGATAR Annual Meeting and expressed his appreciation to the SGATAR Taskforce 2023/2024 members, Thailand and Australia, for their support.
- 1.6 Commissioner Kang Minsu formally introduced Mr. Kang Sungpal, Deputy Commissioner of the National Tax Service of Korea, to the Heads of Delegation as the Secretary-General of the 53rd SGATAR Annual Meeting.

2. PROPOSAL AND ADOPTION OF MEETING AGENDA, PROGRAMME AND WORKING GROUP PROTOCOL

- 2.1 Mr. Kang Sungpal, the Secretary-General of the 53rd SGATAR Annual Meeting, provided an overview of the Agenda and Programme of the Annual Meeting as follows:
 - The programme of the 53rd SGATAR Annual Meeting has been organised as a three-day event, in line with the previous 52nd and 51st Annual Meetings.
 - The first session of the HOD Forum serves as a platform for the approval of the 53rd SGATAR Annual Meeting's Agenda, Programme, and Working Group Protocol, the election of Chairs and Rapporteurs for the Working Groups, and the appointment of the Chair and members of the Drafting Committee.
 - All items approved during the first session of the HOD Forum are officially announced to the entire delegate body during the Preliminary Session, which follows the Opening Ceremony at Dynasty Hall of the Shilla Seoul.
- 2.2 The Secretary-General noted that the Working Group protocols outlined in the SGATAR Operating Framework serve as guidance to ensure effective Working Group discussions and Drafting Committee meetings. The protocols define the roles of the Chairpersons and Rapporteurs of Working Groups, as well as the Drafting Committee representatives from all member jurisdictions.

2.3 The Secretary-General further briefed the HODs on the discussion topics of the 53rd SGATAR Annual Meeting:

- HOD Forum Topics
 - Topic 1: Effective Mechanism for Dispute Prevention and Resolution
 - Topic 2: Digital Transformation of Tax Administration
 - Topic 3: Tax Reform Updates across Jurisdictions
- Working Group Topics
 - Topic 1: Transfer Pricing of Financial Transactions
 - Topic 2: Improving the Quality of CRS Data
 - Topic 3: Combating Tax Evasion and Tax Crimes

2.4 Mr. Mekar Satria Utama, Director of the Directorate General of Taxes of Indonesia, proposed the adoption of the Meeting Agenda, Programme, and Working Group Protocol for the 53rd SGATAR Annual Meeting. Mr. Peter Mersi, Commissioner of the Inland Revenue Department of New Zealand, seconded the proposal. As no objections were raised, the Secretary-General officially approved the outlined Meeting Agenda, Programme, and Working Group Protocol for the 53rd SGATAR Annual Meeting.

3. ELECTION AND NOMINATION OF CHAIRS, RAPORTEURS AND THE DRAFTING COMMITTEE

3.1 The Secretary-General announced the nominated Chairs and Rapporteurs for the Working Groups as listed below:

Working Group 1: Transfer Pricing of Financial Transactions	
Chairperson	Mr. Chang Woojung (Republic of Korea)
Rapporteur	Mr. Narash Lala (New Zealand)
Working Group 2: Improving the Quality of CRS Data	
Chairperson	Ms. Norhanadia Samsudin (Malaysia)
Rapporteur	Mr. Benjamin Aw (Singapore)
Working Group 3: Combating Tax Evasion and Tax Crimes	
Chairperson	Mr. Kimura Genki (Japan)
Rapporteur	Ms. Joelle Hansen (Australia)

The nominated WG Chairs and Rapporteurs were declared elected by the Secretary General following the proposal of Mr. Mai Xuan Thanh, General Director of the General Department of Taxation of Vietnam and the seconding by Mr. Sam Koim, Commissioner General of the Papua New Guinea Internal Revenue Commission.

3.2 The Secretary-General proposed the nominations for the Chair and members of the Drafting Committee as follows:

- Chairperson: Mr. Chang Woojung (Korea)
- Members

Jurisdiction	Members
Australia	Ms. Joelle Hansen
Cambodia	Mr. Ratana Eng
People's Republic of China	Ms. Sun Yimin
Hong Kong, China	Ms. Ma Ming Wai
Indonesia	Mr. Rizki Piet Darmawan
Japan	Mr. Genki Kimura
Lao People's Democratic Republic	Mr. Sivay Vilaihan
Macao, China	Ms. Sio Chan Chan
Malaysia	Ms. Norhanadia Samsudin
Mongolia	Mrs. Munkhtuul Lkhagvasuren
New Zealand	David Clarke
Papua New Guinea	Ms. Jennifer Jonathan
Philippines	Ms. Brianna De Los Santos
Singapore	Mr. Benjamin Aw
Chinese Taipei	Mr. Zong-Yu Bai
Thailand	Mrs. Chavika Tunmaneeewattana, Mr. Kasapon Singprasert
Vietnam	Mr. Mac Quang Hung, Mr. Bui Ngoc Son

As no objections were raised, the nominated Chairperson and members of the Drafting Committee were approved.

4. HOSTING OF THE 54TH AND 55TH SGATAR MEETINGS

- 4.1 The second session of the Heads of Delegation Forum commenced in the afternoon of 29 October 2024. As the first agenda item for the session, the floor was open for the election of the host of the 54th SGATAR Annual Meeting. Dr. Abu Tariq Jamaluddin, Chief Executive Officer of the Inland Revenue Board of Malaysia, proposed that Australia host the 54th SGATAR Annual Meeting, as suggested last year, and Mr. Chimidsuren Choigunsen, Commissioner of the General Department of Taxation of Mongolia, seconded the proposal. With no objections raised, the Secretary-General announced the election of Australia as the host jurisdiction for the 54th SGATAR Annual Meeting. This was followed by an acceptance remark from Commissioner Rob Heferen from the Australian Taxation Office, confirming that Australia will host the 54th Annual Meeting.
- 4.2 The Secretary-General then raised the topic of hosting the 55th SGATAR Annual Meeting and opened the floor for proposals. Commissioner Ng Wai Choong from the Inland Revenue Authority of Singapore expressed Singapore's willingness to host the 55th SGATAR Annual Meeting.

5. PRESENTATION BY HEADS OF DELEGATION ON EFFECTIVE MECHANISM FOR DISPUTE PREVENTION & RESOLUTION

5.1 Hong Kong, China

Mr. Sze Wai Benjamin Chan, Commissioner of Inland Revenue Department (IRD) of Hong Kong, China presented Hong Kong's strategies to increase tax certainty in response to the rising international tax disputes. To prevent disputes, the IRD is proactively utilising advance rulings and advance pricing arrangements (APAs). APAs are applied to a wide scope of transactions, including global trading, retail, wholesaling, financing, provision of services, and use of intellectual property.

To resolve tax disputes, the IRD has implemented a robust appeal mechanism and Mutual Agreement Procedures (MAPs) are in place. As of 31 August 2024, the IRD had received 77 MAP applications, of which 45 were completed. While acknowledging challenges in implementing these strategies—such as limited resources for both IRD and enterprises, complex tax rules, and a lack of adequate knowledge—Mr. Chan emphasised the need for the following: enhancing tax certainty through proactive guidance, reducing compliance costs through active communication with taxpayers and building customer-centered relationships, expanding tax treaty network, and strengthening cooperation between tax administration.

5.2 Indonesia

Mr. Mekar Satria Utama, Director of Directorate General of Taxes (DGT) of Indonesia, presented Indonesia's approach to dispute prevention and resolution, with a special focus on the use of Big Data analytics and advance pricing agreement (APA) measures. With a solid data architecture comprising both external and internal data, the DGT conducts compliance risk management and business intelligence based on Big Data analytics. International and domestic APA measures are also in place to prevent tax disputes. Between 2016 and the first quarter of 2024, the DGT received 149 APA applications, of which 99 were successfully concluded. For dispute resolution, objections, appeals, and judicial reviews are available for domestic disputes, while Mutual Agreement Procedures (MAPs) are used for international disputes, with an average completion time of 31.78 months. Mr. Utama reiterated the importance of robust dispute resolution mechanisms, such as APAs and MAP, and stressed the need to enhance the capacity of each SGATAR member through intra-SGATAR cooperation.

5.3 Republic of Korea

Mr. Kang Minsu, Commissioner of the National Tax Service (NTS) of the Republic of Korea, shared the current landscape of international tax disputes and Korea's measures for prevention and resolution. With the increase of international transactions among SGATAR member jurisdictions, the number of pending MAP cases among the members grew by 30% in 2022 compared to 2018, reflecting a continuous upward trend. To prevent disputes, the NTS has implemented an Advance Pricing Agreement (APA) mechanism since 1995, with its first APA case concluded in 1997 and a total of 666 cases concluded to date. For domestic dispute prevention, the NTS offers various preemptive interpretations of tax laws including advance rulings. For post-dispute resolution, the NTS provides an appeal system for domestic disputes and MAPs for international disputes. Korea resolved its first MAP case in 1993 and has resolved 50 cases in total as of 2022.

Based on Korea's experience in resolving MAP cases, Mr. Kang emphasised that the successful resolution of MAP cases depends on long-term, macroscopic perspectives from top-level

decision-makers, and solid mutual trust among Competent Authorities (CAs). To strengthen this trust and facilitate swift resolution of international disputes, Mr. Kang introduced NTS's proposal to establish a platform for CA dialogue, the "SGATAR Competent Authority Forum."

5.4 New Zealand

Mr. Peter Mersi, Commissioner of New Zealand Inland Revenue, discussed New Zealand's approach to facilitate taxpayer compliance, ensuring that taxpayers can "get it right from the start." To this end, New Zealand provides guidance including through binding rules, public rulings, and indicative views.

The domestic dispute process is divided into 1) sharing of information between taxpayers and the Inland Revenue, 2) conference/facilitation phase, and 3) independent adjudication from the Disputes Review team within Inland Revenue. Most disputes are resolved in the internal phase, however, if not, taxpayers can choose to file a legal challenge with the Taxation Review Authority (tribunal) or in the High Court.

International disputes are addressed under the four driving principles (4Ps): prioritisation, prevention, pragmatism, and proportionality. In addition, New Zealand has mechanisms such as Advance Pricing Agreements (APAs), the International Compliance Assurance Programme (ICAP), and the Mutual Agreement Procedure (MAP). New Zealand aims for a swift resolution of MAP cases; if not resolved within two years, the case is submitted to arbitration.

5.5 The Philippines

Mr. Romeo Lumagui, Jr., Commissioner of the Bureau of Internal Revenue (BIR) of the Philippines, shared the BIR's mechanisms for preventing and resolving tax disputes and highlighted challenges in effective dispute resolution.

To prevent tax disputes, general information about the tax dispute process is published on the BIR website, ensuring taxpayer awareness. The outcomes of tax disputes are reviewed and considered in the formulation or adjustment of policies, legislation, and administrative procedures. For international tax dispute resolution, the Mutual Agreement Procedure (MAP) and Advance Pricing Agreement (APA) mechanisms are in place. Additionally, a compromise settlement of tax disputes is available at the administrative level, while mediation is available at the judicial level.

He also discussed several challenges that need to be addressed in the tax dispute resolution process. These include data integration among government agencies for tax purposes, capacity building for tax officials in applying MAP and APA, and improving the statutory period for resolving domestic tax disputes through legislative action to align with international standards. He stressed the importance of continued innovation, cooperation, and adaptability to ensure the efficient and effective resolution of tax disputes.

6. PRESENTATION BY HEADS OF DELEGATION ON DIGITAL TRANSFORMATION OF TAX ADMINISTRATION

6.1 People's Republic of China

Mr. Wang Daoshu, Deputy Commissioner of State Taxation Administration of China (STA), introduced the STA's digital transformation project as a systemic transformation encompassing changes in mindset, technology, and operational systems. The project's major achievement is the development of a smart tax settlement platform for taxpayers, which provides a trusted digital identity, an e-invoice platform, and other tax administration services. For tax officials, a smart tax supervision platform enables a smart office platform and a quality monitoring system that operates based on risk levels. For decision-makers, a data analytics platform is provided, leveraging China's largest government data cloud. He emphasised that cross-department data sharing and deepening international exchanges could further enhance the digital transformation project.

6.2 Japan

Mr. Oku Tatsuo, Commissioner of National Tax Agency of Japan (NTA), provided an overview of the NTA's digital transformation efforts. The NTA plans to introduce a new IT system in 2026, which is expected to enhance access to taxpayer information and data analysis. The system's features, including data extraction, processing, and analysis, will facilitate the use of data in audits and tax collection. As a result of promoting online tax procedures, the rate of e-tax returns for corporate income tax (CIT), personal income tax, and inheritance tax is continuously growing. With the goal of reaching a 90% usage rate of online tax procedures for CIT, the NTA will increase the number of items available for automatic filing and improve the UI/UX of e-tax procedures to enhance taxpayer convenience. Additionally, AI technology is used in tax debt collection through a response rate projection model, which analyses the optimal time to contact delinquent taxpayers. The analysed data will also be used to determine the most efficient method of reaching delinquent taxpayers (e.g., phone call, onsite visit, document notification).

6.3 Lao PDR

Mr. Saymanolinh Sinbandhit, Deputy Director General of the Tax Department of Lao PDR, shared the current status of digitalisation in Lao PDR's tax administration. Currently, there is a Tax Revenue Information System (TaxRIS) platform in place for both taxpayers and tax officers but it does not yet utilise AI or Big Data technology. By 2030, Lao PDR aims to achieve progress in four areas: digital transformation of taxpayer services, computerised accounting and e-invoicing systems, enhanced data analytics capacity, and the establishment of the Tax Academy. He also shared Lao PDR's goal of digitalising key tax operations to enhance taxpayer services, with a focus on data security to protect sensitive taxpayer information.

6.4 Macao, China

Ms. Chong Seng Sam, Deputy Director of Financial Services Bureau of Macao, China, presented Macao's digital transformation status, focusing on the legal support, technological advancements, and operational changes. Macao's digitalisation of tax administration is being implemented under the New Tax Code (to be introduced), Electronic Governance Legislation, and Cyber Security Law. In the traditional system, data was dispersed across various government departments, with no interoperability between internal and external systems. Thanks to recent digitalisation efforts, the seamless integration of all tax operations is now possible. This has allowed data from multiple sources to be centrally managed, forming Tax Big



Data. Three data centers, located across different parts of Macao, ensure high security and scalability. Building on these technological advancements, a solid environment has been established for the Automatic Exchange of Information (AEOI), the Foreign Account Tax Compliance Act (FATCA), and Country-by-Country Reporting (CbCR). She also introduced measures to promote digital transformation, including the Self-Service Kiosk, which increases accessibility for taxpayers.

6.5 Malaysia

Dr. Abu Tariq Jamaluddin, Chief Executive Officer of the Inland Revenue Board of Malaysia (IRBM), discussed Malaysia's path towards digital transformation, including the implementation of the e-invoice system. During the Tax Administration (TA) 1.0 phase (before 2000), the IRBM laid the foundation for automation and computerisation, enabling the implementation of a self-assessment system. In the TA 2.0 phase (2001-2015), e-filing and data warehousing were introduced. The recent TA 3.0 phase focuses on digital transformation by harnessing Big Data analytics and e-invoice. Malaysia's e-invoice journey began in 2021, with its implementation gradually expanding in phased stages to a wider range of taxpayers. In 2024, the IRBM launched the MyInvois System, allowing businesses to generate e-invoices through the MyInvois portal or via their internal systems using an API. To encourage the use of e-invoices, businesses are offered incentives such as capital allowances and tax deductions for consultation fees related to e-invoice implementation. Looking ahead, Dr. Jamaluddin emphasised the importance of leveraging AI, machine learning, and robotic process automation (RPA) to analyse taxpayer data and allow IRBM staff to focus on higher-value tasks.

6.6 Singapore

Mr. Ng Wai Choong, Commissioner of the Inland Revenue Authority of Singapore (IRAS), shared IRAS' digital transformation journey and the challenges faced along the way. Singapore is leveraging various AI and data tools across tax administration, building on its long-established digitalisation efforts. IRAS is actively harnessing AI for the next-generation IT system to enhance tax compliance and organisational capacity. Commissioner Ng discussed challenges related to digital transformation, categorising them into two main areas: system security and change management. For system security challenges—such as technical or infrastructure risks, third-party software risks, cyberattacks, and data leaks—IRAS is implementing mitigating measures, including government-wide IT frameworks and regular cybersecurity training. For change management, training and education are offered to build trust and improve receptiveness to the changes among both taxpayers and IRAS staff.

6.7 Chinese Taipei

Ms. Li-Hsin Ni, Deputy Director-General of Taxation Administration of Chinese Taipei, presented AI applications and smart services in tax administration, focusing on four key areas: AI case selection model, AI chatbots, robotic process automation (RPA), and mobile services. Using AI for audit case selection, Chinese Taipei has reviewed a total of 4,907 cases for value-added tax (VAT) and individual income tax over the past three years. Of these, 2,950 were identified as unreported or under-reported, resulting in a 60% overall hit rate and 90% in hit rate for VAT cases. The AI chatbot service, available for 11 tax items, has been implemented for taxpayer convenience. The adoption of robotic process automation has streamlined repetitive tasks, leading to cost savings of approximately USD 600,000 and a reduction of around 60,000 hours of human labor, improving efficiency by 127 times. Ms. Ni also shared the progress of mobile tax filing services, which have shown continuous growth since their introduction, with

2.17 million returns submitted via mobile devices in 2024.

6.8 Thailand

Mr. Pinsai Suraswadi, Director-General of the Thai Revenue Department (TRD), shared Thailand's current status and future vision for digital transformation. To fulfill the goal of "transforming taxpayer data management and optimising the use of digital tools across front-end services and back-end systems," Thailand has introduced services such as the pre-filling service, NID automation, and Risk-Based Audit (RBA) system. Going forward, Thailand aims to create an intelligent tax ecosystem where taxpayers' natural systems are enhanced by AI and data is integrated for comprehensive monitoring. Thailand is implementing three major AI and big data projects: NLP-enhanced taxable income classification, NLP-driven e-invoice categorisation, and LLM-powered ISIC classification assistant. The e-invoice categorisation project automatically classifies purchases for personal use and production based on e-invoice data, leading to the expansion of the tax base.



7. PRESENTATION BY HEADS OF DELEGATION ON TAX REFORM UPDATES ACROSS JURISDICTIONS

7.1 Australia

Mr. Rob Heferen, Commissioner of the Australian Taxation Office (ATO), presented the ATO's current initiatives in five areas: enhancing transparency, Pillar Two implementation, supporting small businesses and individuals, tax debt management, and human resource management. The ATO is boosting transparency of multinational enterprises (MNEs) with the new Country-by-Country Reporting (CbCR) regime, which started in July 2024, with the first report expected in two years. To implement Pillar Two, legal foundations for the GloBE rules and domestic minimum tax came into effect in January 2024. Approximately 6,000 MNEs in Australia will be impacted by Pillar Two. In Australia, small businesses make up 84% of registered entities, and 65% of collectible debt is owed by small businesses. The ATO has established an educational platform to help small businesses understand their tax obligations and simplify compliance.

7.2 Cambodia

Mr. Vibol Kong, Director General of the General Department of Taxation of Cambodia (GDT), shared Cambodia's tax administration reform strategies. The GDT has laid out a 14-year tax administration development plan under the "Revenue Mobilisation Strategy." Phases one and two were implemented from 2014 to 2023, with phase three set for 2024 to 2028. The strategy's key component is improving internal work processes and increasing efficiency through digitalisation, while also enhancing taxpayer service externally. In terms of digital transformation, Cambodia is currently in the Tax Administration 2.0 phase, with plans to evolve into an intelligent tax administration by 2028, leveraging Big Data, blockchain, and AI technologies. Reforms are also underway in human resource management, including efforts to recruit audit experts from the private sector. Additionally, the GDT has established the Merit & Demerit System (MDS) to ensure clear work processes and performance evaluation.

7.3 Mongolia

Mr. Choigunsen Chimidsuren, Commissioner of the General Department of Taxation of Mongolia, shared Mongolia's recent tax policy trends and tax administration reforms. For corporate income tax (CIT), businesses can claim deductions for social responsibility expenses, including R&D, environmental protection, scholarships for students, and cultural heritage preservation.

The digitalisation of tax administration is also underway, including the full digitisation of the electronic tax filing system. Additionally, based on the big data collected by the Mongolian Tax Authority, tax returns are pre-filled in advance. This service has led to a 16.8% increase in the on-time filing rate.

Regarding tax debt management, the amount of tax debt collected has increased every year since 2020 (except for 2022). In terms of human resource management, advanced training programmes and a performance-based reward and evaluation system are in place. To address retention challenges, which led to an increase in resignations and vacancies from 2020 to 2022, Mongolia provided salary raises and incentives based on tax revenue performance, as well as for staff in provincial offices. This resulted in a decrease in the turnover rate in 2023.

7.4 Papua New Guinea

Mr. Sam Koim, Commissioner General of the Papua New Guinea Internal Revenue Commission (IRC), presented the direction and details of the reforms undertaken by the IRC. To achieve a modern, robust, and efficient tax administration, the reforms focused on three key areas: people, IT systems, and tax law and processes, ensuring a seamless flow in all areas. Regarding the personnel front, the organisational structure and functions have been redesigned, and talent with the necessary expertise has been secured to assign staff with the right skills to the appropriate teams. Additionally, tax laws have been reformed to improve administrative processes. The New Tax Administration Act has been amended to alleviate the workload of tax officers and enhance taxpayer convenience.

Building on the previous suggestion by the NTS, Mr. Koim proposed establishing a working group-level meeting platform for IT experts to encourage knowledge sharing among member jurisdictions.

7.5 Vietnam

Mr. Mai Xuan Thanh, General Director of the General Department of Taxation of Vietnam (GDT), provided an overview of Vietnam's tax administration and updates on the tax reforms. By promoting e-tax services, the rate of businesses using online tax declarations reached 99.95%, and 99.12% of businesses were registered to pay taxes electronically. Regarding tax debt management, the entire process of tax debt collection and enforcement—from determining the debt amount and calculating late payment interest to classifying the debt—has been automated. Advancements have also been made in issuing tax debt notices electronically, disclosing information of delinquent taxpayers, and imposing a temporary exit ban on tax debtors. For HR management, the GDT is coordinating with international organisations to provide professional training programmes for tax officers and implementing various policies to attract talent.



8. REPORTS FROM SGATAR TASKFORCE

The detailed reports from the SGATAR Taskforce 2024, Thailand, the Republic of Korea, and Australia, briefed on the achievements and progress made by the Taskforce in 2023/2024 on the following three topics.

- a. **SGATAR TF Meetings and Outreach Activities:** Two Expanded SGATAR Taskforce Meetings were held from October 2023 to October 2024. SGATAR attended the 6th Network of Tax Organisations (NTO) as its member, participated in Asia Initiative and Global Forum as observer, and attended the 44th CATA Technical Conference as a special guest.
- b. **SGATAR Capacity Building Programmes:** In 2024, a total of 10 capacity building programmes were planned, nine of which had been completed as of the 53rd SGATAR Annual Meeting.
- c. **SGATAR Website Updates:** Australia updated content on the SGATAR website, including the latest SGATAR information, contact details, and the consolidation of past Annual Meeting menus (46th to 51st) into a single 'Previous Conferences' section.

9. REPORT AND ENDORSEMENT OF THE WORKING GROUP RECOMMENDATIONS

- 9.1 Rapporteurs of each Working Group delivered a summary of the recommendations put forth by the Working Group discussions during the 53rd SGATAR Annual Meeting as follows:
- a. Working Group 1: Transfer Pricing of Financial Transactions
(Rapporteur: Mr. Narash Lala, New Zealand)
 - i. The use of targeted domestic rules such as thin capitalisation, interest limitation or earnings rules
 - ii. Simplification measures for smaller value loans to balance compliance costs against tax at risk
 - iii. The use of APA's for material complex financial transactions, which are more efficient and less adversarial than audits
 - iv. Regular communication with the wider business community to help clarify expectations
 - v. The use of formal dispute resolution processes such as the Mutual Agreement Procedure (MAP), or anti avoidance rules for extreme cases where both parties remain in dispute
 - vi. Knowledge sharing to raise capability of Members and to continuing sharing best practice
 - b. Working Group 2: Improving the Quality of CRS Data
(Rapporteur: Mr. Benjamin Aw, Singapore)
 - i. Promoting closer collaboration between tax authorities and financial institutions
 - ii. Investing resources to improve systems and processes
 - iii. Closer exchange of ideas among tax authorities in addressing data quality issues
 - c. Working Group 3: Combating Tax Evasion and Tax Crimes
(Rapporteur: Ms. Joelle Hansen, Australia)
 - i. Strengthen regional networks with other jurisdictions to understand legal differences, share knowledge, trends and investigation methods for combating tax crime
 - ii. In country context and in stages, adopt new methods beyond traditional audit to more efficiently and effectively detect tax evasion and tax crimes. This can include leverage of technology (such as automation, artificial intelligence)
 - iii. Build people (tax officer) capability and skills specific for tax crime investigation and prosecution
- 9.2 The Heads of Delegation endorsed and agreed with the recommendations from the Working Group discussions at the 53rd SGATAR Annual Meeting.



10. ENDORSEMENT ON THE 2025 SGATAR ANNUAL WORK PROGRAMME

The SGATAR Taskforce updated the 5-year plan for the SGATAR Working Group and capacity-building programmes for 2025 to 2029 and presented it to the Heads of Delegation. With no objections raised, the 2025 SGATAR Annual Work Programme was endorsed.

11. DISCUSSION AND AGREEMENT ON THE ANNUAL MEETING SUMMARY

The Heads of Delegation had discussions about the Annual Meeting Summary for the 53rd SGATAR Annual Meeting. Following the discussions and necessary revisions, the Annual Meeting Summary was endorsed by all Heads of Delegation.

APPENDIX II: SPEECH TEXT DURING HOD FORUM SESSION 1

1. OPENING REMARK BY MR. PINSAI SURASWADI, DIRECTOR-GENERAL OF THE REVENUE DEPARTMENT OF THAILAND, THE OUTGOING CHAIR OF THE 52ND SGATAR ANNUAL MEETING



Respected Heads of Delegation,

Last year's meeting in Phuket, Thailand, provided a valuable platform for productive discussions and offered a glimpse of the island's natural beauty and unique culture. While I did not attend the meeting itself, I had the privilege of leading the planning from the beginning, including selecting the venue and overseeing key details. Having experienced the complexities of organizing such an event firsthand, I have an even deeper appreciation for the dedication and effort our host, Republic of Korea, has put into this meeting. Their hard work has created the perfect environment for us to continue our cooperation and achieve our shared goals.

Over the past year, we have made great progress in tackling the complex challenges we face, including the changes in the digital tax landscape and the implementation of Pillar

2. Our discussions, particularly during the Heads of Delegation Forum, have highlighted the need for cooperation and new ideas. Our focus on building skills and sharing best practices remains at the core of our work, ensuring that member jurisdictions are ready to face future developments in tax administration.

As we hand over the chair of this meeting, it is important to reflect on the strength that SGATAR draws from the unity and collaboration of its members. Our shared commitment to cooperation ensures that we continue to make progress on vital tax issues, creating a more interconnected and resilient tax community across the Asia-Pacific region.

I would like to take this opportunity to express my deepest thanks to the SGATAR Secretariat, our member jurisdictions, and everyone who has contributed their time and expertise to our shared success. Your dedication has been essential, and I am confident that SGATAR will continue to thrive under the new chair

Although Thailand's time as chair is coming to an end, our commitment to SGATAR remains strong. We look forward to continuing to support our shared work of cooperation, learning, and progress in the years ahead.

Thank you once again for your dedication and support. I wish the 53rd SGATAR Annual Meeting great success.

2. WELCOME ADDRESS BY COMMISSIONER KANG MINSU OF THE NATIONAL TAX SERVICE OF KOREA, CHAIR OF THE 53RD SGATAR ANNUAL MEETING



Distinguished Heads of Delegation,

Good morning. I am Kang Minsu, Commissioner of the National Tax Service of Korea. I would like to express my deep gratitude for appointing me as the Chair of the 53rd SGATAR Annual Meeting.

I have heard that the 52nd SGATAR Annual Meeting held in Phuket, Thailand last year was a great success thanks to the thorough preparation by the Revenue Department of Thailand. I would be remiss if I did not mention our other co-chair, the Australian Taxation Office for its support in preparing for the annual meeting as well as the capacity-building programs and expanded TF meeting. Thank you very much.

SGATAR held its first annual meeting in 1971 to promote tax cooperation among the tax authorities in the Asia-Pacific region and has consistently positioned itself as a key forum ever since. As a member of such a prestigious forum, it is a great honor for Korea to host the SGATAR Annual Meeting for the 5th time following 1984, 1993, 2003, and 2013.

We have worked hard to devise a relevant and meaningful program for all. Everyone at the NTS, myself included, will do our best to make your stay here as comfortable as possible.

I sincerely hope that during the Annual Meeting, the heads of delegations will have the opportunity to share best practices in taxation, build close networks and also create fond memories in Seoul, where beautiful cultural heritage coexists in harmony with magnificent modern architecture.

It gives me great pleasure to introduce the Secretary-General of the 53rd SGATAR Annual Meeting, Mr. Kang Sungpal, Deputy Commissioner of International Taxation Bureau at the NTS. Deputy Commissioner Kang is a seasoned expert with decades of experience in international tax administration, having worked as the Deputy Commissioner of International Transaction Investigation Bureau and Director of the MAP Team. He may be the most active participant in SGATAR meetings among NTS officials. Mr. Secretary-General, could you please say a few words in greeting?

Thank you.

APPENDIX III: SPEECHES AT THE OPENING CEREMONY

1. WELCOMING SPEECH BY MR. KANG MINSU, COMMISSIONER OF THE NATIONAL TAX SERVICE OF THE REPUBLIC OF KOREA AT THE OPENING CEREMONY OF THE 53RD SGATAR ANNUAL MEETING



Distinguished Heads of Delegations,
SGATAR Delegates and Observers,
Ladies and Gentlemen,

I would like to extend my warmest welcome to all of you who have gathered here in Seoul for the 53rd SGATAR Annual Meeting.

Before I begin, I would like to convey my deep appreciation to Mr. Eon-seog Song, Chairman of the Strategy and Finance Committee of the National Assembly of KOREA, for making himself available despite his busy schedule.

Especially, I offer my heartfelt condolences for the recent bereavement of your father, and despite this difficult time, we sincerely thank you for honoring us with your presence today.

As Chairman of this year's SGATAR, it is my great honor to announce the opening of this meeting. It's been 11 years since Korea last hosted this meeting in Jeju, and 21 years since we gathered here in Seoul — a dynamic city where traditions stand side by side with cutting-edge innovation; where ancient palaces and modern skyscrapers share the skyline. It's a city that never sleeps, bustling with energy day and night, and the heartbeat of Korea's economic and cultural renaissance. It is all the more meaningful for me as SGATAR is the very first international event as Commissioner of NTS.

SGATAR boasts its rich tradition and history. Since its first Annual Meeting in 1971, it has served as a platform for enhancing the performance of tax administrations in the Asia-Pacific region by promoting collaboration and sharing insights. Our region today takes up about nearly two-thirds of global growth and contributes to 38% of the world's GDP. Considering it was only 19% in 1971, we have achieved a remarkable growth. But we cannot rest on our laurels. To leap forward once more, we must work together.

Ladies and Gentlemen,

Although the global economy is at the crossroads of recovery, we still face multi-crises and geopolitical uncertainties.

In this regard, it is essential to draw up efficient strategies to secure fiscal stability while minimizing the burden on the economy. That is why we are here – to share, to learn, and to evolve.

As AI and Big Data reshape our world, they bring both potential and responsibility. During this meeting, we will discuss how best to incorporate these technologies into tax administration while also protecting taxpayer privacy. Meanwhile, the increase in international transactions and emergence of digital economy will give rise to new forms of tax disputes. Now is the time to shape solutions that reduce the burden on both taxpayers and tax authorities, and bring greater certainty to our systems.

Since I took office in July, my focus has been clear: "NTS that gets the job done right and gains the trust of the people." Even though we each face different environments and challenges, our common goal remains crystal clear – "securing revenue and upholding fairness." This is not just about numbers – it's about creating a system that is fair, efficient, and trustworthy. To achieve this, we must work together.



We must collect ideas and identify priority areas of cooperation to effectively implement our strategies.

I believe this meeting will be a key stepping stone in strengthening our collaboration toward the prosperity of the region. Let's make the most of this opportunity. I look forward to a vibrant exchange of thoughts and insights over the next three days.

When we work together, we will be stronger.

Now, I proudly announce the opening of the 53rd SGATAR Annual Meeting.

Thank you very much.

2. CONGRATULATORY REMARKS BY MR. SONG EON-SEOG, CHAIRMAN OF STRATEGY AND FINANCE COMMITTEE OF THE NATIONAL ASSEMBLY, REPUBLIC OF KOREA

Honorable Heads of Delegations,
SGATAR Delegates,
Esteemed International Organizations,
Ladies and Gentlemen,

Good morning and welcome to Korea.

I am Song Eon-seog, Chairman of Strategy and Finance Committee of the National Assembly, Republic of KOREA.

I would like to extend my deep congratulations to the NTS on hosting the 53rd SGATAR Annual Meeting, and it is indeed a great honor to deliver this congratulatory address here today.

For the past 50 years, the Asia-Pacific region has continuously grown and evolved, establishing itself today as a key pillar of global economic growth.

Considering such progress, it is truly meaningful and valuable for the heads of major tax authorities in the Asia-Pacific to convene here and discuss fair and efficient tax administration.

Tax administration is not merely a tool for securing government revenue; it is a crucial instrument for laying the foundation for economic growth and improving the quality of life for citizens.

To achieve this, tax authorities have a responsibility to strengthen their capabilities through mutual cooperation and information exchange, while ensuring a fair and just tax environment.

Today's gathering represents an important step towards realizing these shared objectives.

However, in today's rapidly changing global economic landscape, driven by technological advancements and with the accelerated digitalization, we are confronted with new challenges in tax administration that are difficult to address with traditional tax systems.

It is imperative that we explore innovative solutions to meet these challenges effectively, and in doing so, international cooperation is indispensable.

I sincerely hope that through this meeting, we can share insights on tax policies, exchange our respective experiences, and engage in thoughtful discussions on the pressing issues we face, ultimately enhancing fiscal soundness and fairness in taxation.

This will not only enhance fiscal soundness and fairness in taxation but also further establish the Asia-Pacific region as a model of international cooperation in tax administration.

As the National Assembly's Strategy and Finance Committee, which oversees tax-related legislation in Korea, we are fully committed to supporting efforts towards the development and improvement of tax policies. We stand ready to work together to achieve the best possible outcomes in this critical domain.

I wish you all a fruitful and enriching time here in Korea, filled with memorable experiences, and may your journey ahead continue to shine even brighter.

Once again, I would like to extend my heartfelt gratitude and warm welcome to everyone attending this meeting, and I wish you all great success in your future endeavors.

Thank you.

APPENDIX IV: SPEECHES AT THE PRELIMINARY SESSION

1. ADDRESS BY MR. PINSAI SURASWADI, DIRECTOR-GENERAL OF THE REVENUE DEPARTMENT OF THAILAND, OUTGOING CHAIR OF THE 52ND SGATAR ANNUAL MEETING



Mr. Kang Minsu, Commissioner of the National Tax Service, Republic of Korea,

Distinguished Guests, Ladies and Gentlemen,

Good morning. It is a great honour to address you today as we gather for the 53rd SGATAR Annual Meeting. I would like to begin by offering my sincere appreciation to the National Tax Service of the Republic of Korea and Mr. Kang Minsu for hosting this important event. Your hard work has provided the perfect setting for us to come together and continue our shared mission.

Last year, we met on the tropical island of Phuket, Thailand. This year, we gather in the beautiful autumn of Seoul, a city where modern innovation coexists with its cultural heritage. While the locations may differ, our shared commitment to advancing tax administration across the

Asia-Pacific region remains unchanged. As SGATAR members, we work together toward a common goal: to create a better world through stronger cooperation in tax administration.

Ladies and Gentlemen,

Today, we face a range of complex and evolving challenges. Our ability to meet these challenges relies on finding innovative solutions and enhancing collaboration. The topics selected for this year's discussions reflect these very challenges—whether it is preventing disputes, adapting to the rapid digital transformation in tax administration, or providing updates on tax reforms across jurisdictions. It is essential that we work together to ensure our systems are prepared for the demands of a fast evolving global landscape as well as to improve the quality of service we provide to taxpayers.

In addition, the pace of tax reforms across our jurisdictions highlights the growing need for consistency and alignment. Through ongoing dialogue, sharing of knowledge, and exchanging best practices, we can ensure that our tax systems remain transparent, efficient, and equitable—not only for our jurisdictions but for the wider global tax community.

Ladies and Gentlemen,

Before I conclude, I would like to express my gratitude once again to the National Tax Service of the Republic of Korea for organizing this event and providing an excellent environment for our discussions. I would also like to extend my congratulations to Mr. Kang Minsu on your appointment as Chair of SGATAR and Chair of the SGATAR Taskforce for this coming year. Your leadership will be instrumental in guiding SGATAR forward in the years ahead.

I am confident that this meeting will be both productive and successful. Let us seize this opportunity to shape the future of tax administration and strengthen the bonds that unite us as SGATAR members and partners in the international community.

Thank you.



2. ADDRESS BY MR. KANG MINSU, COMMISSIONER OF THE NATIONAL TAX SERVICE OF THE REPUBLIC OF KOREA, THE CHAIR OF THE 53RD SGATAR ANNUAL MEETING



Distinguished Heads of Delegations,
SGATAR Delegates and Observers,
Ladies and Gentlemen.

Good morning, and welcome to the 53rd SGATAR Annual Meeting.

I would like to begin by speaking on behalf of all the members to extend a heartfelt gratitude to the Revenue Department of Thailand for hosting the outstanding 52nd Annual Meeting last year.

I would also like to express my deepest appreciation to all of you for entrusting me with the privilege of serving as the Chair for the 53rd Annual Meeting.

Since its inception, SGATAR has consistently fulfilled its mission of fostering cooperation and enhancing the capacities of tax administrations by sharing our

experience and best practices.

This year, we aim to build on that legacy, further deepening our mutual understanding and collaboration through the exchange of experiences and ideas that will help us address key challenges.

As host, our goal for this Annual Meeting is to continue SGATAR's mission of "providing a platform that enhances the performance of tax administrations across the Asia-Pacific region."

We have carefully planned opportunities for discussion during our sessions and made sure there's ample time to further engage with one another during lunch and dinner, where the conversations can continue.

Rest assured, my team and I are fully committed to ensuring you have a productive and enjoyable stay here in Korea.

Now, it is my great pleasure to introduce the person who will facilitate this year's meeting towards success. Please join me in welcoming the Secretary-General of the 53rd SGATAR Annual Meeting, Mr. Kang Sungpal, Deputy Commissioner for International Taxation at NTS. Deputy Commissioner Kang is a seasoned expert with decades of experience in international tax administration, having worked as the Deputy Commissioner of International Transaction Investigation Bureau and Director of the MAP Team. He may be the most active participant in SGATAR meetings among NTS officials. Please give him a big round of applause.

Thank you.

3. RESPONDING ADDRESS BY MR. MAI XUAN THANH, GENERAL DIRECTOR OF THE GENERAL DEPARTMENT OF TAXATION OF VIETNAM, REPRESENTATIVE OF THE HEADS OF DELEGATION TO THE 53RD SGATAR ANNUAL MEETING



Chair,
Secretary General,
Fellow Heads of Delegations are presenting in the 53rd
SGATAR Annual Meeting,
Ladies and Gentlemen.

On behalf of Vietnam General Department of Taxation, I would like to express my deep gratitude to the host country, Korea, for giving me the honorable responsibility to stand here and represent the delegates attending the 53rd SGATAR Annual Meeting.

First and foremost, I would like to express my most sincere appreciation to Mr. Kang Min Soo, Commissioner, Korean National Tax Service for his close leadership in hosting the 53rd SGATAR Annual Meeting. I would also like to thank the Secretary General and the SGATAR Team for their tireless efforts throughout the past few days to thoroughly prepare for this meeting. The SGATAR Annual Meeting is a large-scale event, with multifarious tasks need to be accomplished, as well as unexpected obstacles that arise.

It is a highly appreciation for your contributions to the success of the Annual Meeting. Not only me but all the delegates present here deeply acknowledged the time and efforts of the Korean National Tax Service in organizing the 53rd SGATAR Annual Meeting in a professional manner. I was extremely impressed by your respectful and thoughtful welcome when arrived in Seoul.

Vietnam highly appreciates and prioritizes the cooperative, friendly and effective collaboration and sharing of practical experiences among SGATAR members. The SGATAR Annual Meeting and activities within its framework are a great opportunity for us to exchange and learn from each other for the common purpose of reforming and improving effectiveness tax administration, enhancing policy consistency and management of domestic taxes among members in the region.

Once again, representing the delegates to the 53rd SGATAR Annual Meeting, I would like to wish the meeting a great success. I believe that our SGATAR cooperation will always be strong and developed more and more sustainably.

Thank you.

APPENDIX V: WORKING GROUP REPORTS

1. WORKING GROUP 1: TRANSFER PRICING OF FINANCIAL TRANSACTIONS

CHAIRPERSON: MR CHANG WOJUNG (REPUBLIC OF KOREA)

RAPPORTEUR: MR NARASH LALA (NEW ZEALAND)

1.1 Introduction

Multinational companies are using more complex financial transactions to shift profits to low tax jurisdictions. Therefore, borrowings and interest deductions remain a major ongoing issue in international tax discussions.

1.2 Members overview

1.2.1 Members take the following steps to align financial transactions with the arm's length principle:

- Assess the commerciality of the arrangement. Is there alignment with what an independent enterprise would do in comparable circumstances.
- Assess whether the relevant transactions are arm's length by considering certain factors, such as:
 - loan features (removal of unusual features)
 - credit worthiness (borrower and lender considerations)
 - comparable data (benchmarking analysis)
 - realistic alternatives if they exist (e.g. risk-free rate + spread).
- By considering these steps, Members seek to align debt deductions with taxable activity and thus help reduce base erosion.

2. Challenges

2.1 Members have noticed an increasing complexity with intra group lending transactions, such as:

- Terms greater than 5 years (making comparability more difficult).
- Interest free loans (to avoid withholding taxes).
- Subordinated debt (which can impact credit risk).
- Deferred interest payments beyond 12 months.
- Options giving rise to interest rate premiums.
- Credit ratings often 2 notches below group ratings.

2.2 Facts and circumstances are varied and complex.

- This often requires specialist financing knowledge possessed by Members at various levels of expertise.

- 2.3 Financial tools can be expensive,
- Tools such as Bloomberg & TP Catalyst often require expert users which may not always be available in assessing credit ratings.
 - The tools are subject to different input parameters which are not always obvious.
- 2.4 Insufficient taxpayer documentation held in terms of interest rate pricing.
- 2.5 Difficulty in finding comparable data for non-loan financial transactions such as captive insurance or guarantee fees.
- 2.6 Physical and notional cash pool conditions vary greatly.
- For example, how long should a balance be in a cash pool before it is something else?
- 2.7 Members mostly use a CUP or cost of funds analysis due to abundant market data but that does not always mean an exact interest rate will be determined.
- 2.8 The impact of implicit or explicit support on credit ratings requires specialist judgement, which is not always available.
- 2.9 The legal framework of Members is at various stages of alignment with the arm's length principle.
- 2.10 The impact of much needed country investment through interest bearing debt.

3. Members regimes supporting the arm's length principle

- 3.1 To ease some of the challenges, Members have implemented:
- Thin capitalisation rules which aim to limit interest bearing debt rather than directly limiting interest rates; and
 - Interest limitation or earnings rules, which focus on interest rates on debt (e.g. interest deductions less than 30% of EBITDA).
 - A greater focus on credit ratings for high BEPS risk transactions.
 - The removal of 'exotic' loan features not typically found in third party debt prior to arm's length pricing.

4. Simplification measures

- 4.1 Members also recognised it can be costly and resource intensive to determine arm's length pricing. We discussed the use of simplification measures to balance compliance costs against tax at risk, such as:
- Published margins over base rate for loan principles less than a certain amount (i.e. for borrowings less than \$15m).
 - An expectation that taxpayers will determine their arm's length interest rate using published Practical Compliance Guidelines.
 - Simplified documentation requirements for financial transactions. For example, loan

exempted from arm's length pricing if all the following documents are held:

- Business plans and loan purpose
- Board resolutions; and
- The interest rate is less than a predefined published rate.

5. Best Administrative Practices

5.1 Our Members found:

- APAs to be most useful for dealing with high BEPS risk financial transactions. They are more efficient and less adversarial than audits.
- Regular communication with the wider business community to help clarify expectations.
- The publishing of deemed arm's length interest rates based on international modelling.
- Focusing on high BEPS risk financing transactions.
- The use of sector specific Guidelines.
- Obtaining information from other Government bodies such as Foreign Exchange Administrative bodies.
- The use of formal dispute processes or MAP for difficult and contentious reviews including the consideration of anti-avoidance provisions.
- The consideration of penalties and surcharges for transfer pricing adjustments.

6. Recommendations 1: Targeted domestic rules

- 6.1 We recommend targeted thin capitalisation, interest limitation or earnings rules to support arm's length pricing of financial transactions

Recommendation 2: Simplification measures

- 6.2 We recommend simplification measures for smaller value loans to balance compliance costs with the amount of tax at risk.

Recommendation 3: Clear and simple administrative best practice

- 6.3 We recommend the use of APAs and the consideration of other administrative best practices for complex and material financial transactions.

Recommendation 4: Knowledge sharing

- 6.4 We recommend considering ways of raising the capability of member countries in dealing with high BEPS risk cases and to continue sharing best practice.

2. WORKING GROUP 2: IMPROVING THE QUALITY OF CRS DATA

CHAIRPERSON: MS NORHANADIA SAMSUDIN (MALAYSIA)

RAPPORTEUR: MR BENJAMIN AW (SINGAPORE)

1. Introduction

1.1 This report summarises the discussions of Working Group 2 held at the 53rd SGATAR Annual Meeting in Seoul, Korea, from 29 October 2024 to 31 October 2024. Delegates from 18 SGATAR member tax administrations attended the discussions, which was chaired by Ms Norhanadia Samsudin of Malaysia.

1.2 The purpose of the Working Group (WG) meeting was to engage in open discussion allowing members to share their experiences in the implementation of the Common Reporting Standard (CRS), specifically pertaining to improving the quality of data sent and the identification of account holders in data received. Jurisdictions that have not implemented the CRS also shared their implementation plans. The discussion of the working group broadly covered the following:

- Improving the quality of CRS data sent
- Improving the identification of account holders in CRS data received
- Implementation plans of jurisdictions yet to adopt CRS

2. Improving the quality of CRS data sent

2.1 WG members shared a range of approaches to improve the quality of CRS data sent, based on the risk profile of Reporting Financial Institutions (RFIs). This combines providing upstream education and service with conducting downstream audits and enforcement to ensure compliance with CRS requirements.

2.2 Education and service

2.2.1 WG members emphasised the importance of helping RFIs understand their CRS obligations right from the start, through comprehensive guidance, regular training sessions, and other education initiatives. Several WG members also shared that enquiry channels exist for RFIs requiring assistance to submit enquiries to tax authorities. Valuable feedback has also been provided through these channels for tax authorities to identify and improve on system and process gaps.

2.3 Audits and enforcement

2.3.1 WG members shared their criteria for detecting invalid or high-risk entries, such as errors in the Taxpayer Identification Number (TIN) or multiple entries with No First Name (NFN). These checks set the basis for compliance reviews, including thematic reviews, to allow RFIs to resolve issues with their systems and processes. For serious non-compliance, a clear penalty framework was also reported by several WG members.

3. Improving the identification of account holders in CRS data received

3.1 Robust systems and processes

3.1.1 WG members shared various techniques to improve the matching rate of received CRS data to domestic taxpayer records. Several WG members reported the use of fuzzy matching as

an effective technique to identify similar but non-identical text. While manual matching remains necessary, WG members report resourcing constraints.

3.2 International cooperation

3.2.1 WG members shared various means of providing detailed feedback to sending jurisdictions on data quality issues, often through the Peer Input Questionnaire (PIQ) process or bilateral discussions. A small number of WG members reported the use of Section 4 of the CRS Multilateral Competent Authority Agreement (MCAA) to notify a partner jurisdiction of errors or non-compliance by a FI in the CRS partner.

4. Implementation plans of jurisdictions yet to adopt CRS

4.1 The WG members that have yet to adopt CRS shared the obstacles they faced, particularly in establishing a legal basis for CRS and also implementing the necessary infrastructure. These WG members also expressed their commitment towards the eventual implementation in their jurisdictions.

5. Recommendations

5.1 Recommendation 1: Promoting closer collaboration between tax authorities and financial institutions

5.1.1 Jurisdictions are encouraged to tackle issues with non-compliant financial institutions upstream, through education and service, including the development of tools that RFIs can leverage. Such early intervention can reduce downstream issues that could be difficult to remedy later on, such as misreporting of information for pre-existing accounts.

5.2 Recommendation 2: Investing resources to improve systems and processes

5.2.1 Jurisdictions are encouraged to invest resourcing in both systems and processes, particularly in automating manpower-intensive compliance and matching processes. Early investments in these areas, such as through advanced data analytics technologies and better integration with domestic databases, can lead to improvements in the quality of CRS data in the long run.

5.3 Recommendation 3: Closer exchange of ideas among tax authorities in addressing data quality issues

5.3.1 Jurisdictions are encouraged to strengthen bilateral and multilateral mechanisms to provide more frequent feedback and share best practices. Jurisdictions that have not adopted CRS are encouraged to learn from the experiences of jurisdictions that had adopted CRS earlier, and this can minimise the learning curve.

6. Conclusion

6.1 The CRS has played a significant role in improving tax transparency internationally. While early adopters have made breakthroughs in improving data quality through continuous refinement and adaptation, closer collaboration with RFIs, improvements in resourcing, and exchange of ideas among tax authorities can go a long way in improving the quality of CRS data.

3. WORKING GROUP 3: COMBATING TAX EVASION AND TAX CRIMES

CHAIRPERSON: MR GENKI KIMURA (JAPAN)

RAPPORTEUR: MS JOELLE HANSEN (AUSTRALIA)

1. Introduction

- 1.1 This report summarises the discussion held at the 53rd SGATAR meeting in Seoul, Korea on the 29-30 October 2024. Delegates from 18 SGATAR member tax administrations ¹ attended Working Group 3 (WG3) chaired by Mr Kimura of Japan and hosted by The National Tax Service of Korea.
- 1.2 The purpose of WG3 was to engage in open discussion to share member approaches and experiences in combating tax evasion and tax crime.
- 1.3 The discussion covered:
 - Cooperation among jurisdictions and institutions for combating tax evasion and tax crimes
 - Strategies for combating tax evasion and tax crimes
 - Sanctioning and preventing professional enabler activities
 - The main challenges in combating tax evasion and tax crimes
 - Recommendations for member jurisdictions to better combat tax evasion and tax crimes.

2. Key Discussion Points

- 2.1 Each of the 18-member tax administrations presented and discussed their approach to combatting tax evasion and tax crime. This report is a summary of the key points of the presentations.
- 2.2 Members noted that tax evasion and tax crime is a common problem becoming more complex with rapid globalisation and digitalisation. Offenders can operate across borders and digitally making traditional methods less effective.
- 2.3 Tax evasion and tax crime threatens revenue to fund services and the economic stability of each nation. Combatting tax evasion and tax crime activity is important to maintain public trust in the tax system and willing compliance.
- 2.4 Members differentiate tax evasion and tax crime with reference to the intention of the action, relevant administrative (tax law) and criminal laws. Civil penalties are generally applied for tax evasion whereas civil and criminal penalties are applied for tax crimes.
- 2.5 Tax crime is a subset of financial crime, involving other criminal offences such as money laundering, fraud, forgery of documents, dealing in the proceeds of crime.

¹ The 18 member tax administrations from WG3 were Australia, Cambodia, People's Republic of China, Hong Kong China, Indonesia, Japan, Republic of Korea, Lao People's Democratic Republic, Macao China, Malaysia, Mongolia, New Zealand, Papua New Guinea, Philippines, Singapore, Chinese Taipei, Thailand and Vietnam.

Domestic (inter-agency) cooperation

- 2.6 All members had arrangements within their country (to varying degrees) for collaboration with law enforcement and judiciary agencies for investigation and prosecution of tax crimes.
- 2.7 Some members have gone further and established cooperation with their country intelligence units or established multi-agency arrangements.
- 2.8 The domestic co-operation outcomes varied across member jurisdictions, depending on the legal frameworks, the technology capabilities, and the time and effort to bring matters to investigation and prosecution.
- 2.9 Some challenges noted by members include:
- their legal framework and powers to investigate tax crime
 - the significant resources and time for collecting evidence and bringing a matter to the police or the courts for prosecution
 - the capability of tax officers to handle complex crime investigations
 - technology limitations that impact the ability to manage and share data
 - asset recovery processes can be complex and difficult.

International co-operation

- 2.10 Members advised of international cooperation through one or more of the following:
- Tax Treaties (Double Taxation Treaties)
 - Mutual Legal Assistance
 - Mutual Administrative Assistance in Tax Matters
 - International alliances (such as the Joint Chiefs of Global Tax Enforcement)
 - OECD Global Forum on Transparency and Exchange of Information for Tax Purposes
 - Country by Country Reporting (CbC)
 - Common Reporting Standard (CRS)
 - Task Force on Tax crimes and other Crimes (TFTC)
 - OECD Academy and other international programmes to support capacity building
- 2.11 Members noted value in international cooperation for sharing knowledge, understanding legal system differences and sharing investigation methods to build capacity and capability.

Strategies

2.12 Members shared effective strategies for targeting tax evasion and tax crime. These included:

- Tax audits leveraging data matching and risk assessments
- Strengthening the law and increasing information seeking powers
- Innovative interventions such as automation for efficiency, and use of Artificial Intelligence (AI) to detect suspicious entities, transactions and relationships
- Building people capability through specific tax evasion and fraud training
- Improved measures to enhance transparency
- Establishing a dedicated tax crime division to target criminal activities
- Public communication and education on tax evasion, tax crime, unlawful schemes.

2.13 Several successful case examples were shared on how investigation led to successful prosecution of offenders.

Professional enablers

2.14 Members noted professional enabler activities involved accountants, tax agents, intermediaries who facilitate tax evasion through illegal or fictitious registration, structuring, invoicing and deductions.

2.15 The sanctions applicable for professional enablers included imprisonment terms and financial sanctions. Some member countries have increased these sanctions for professional enablers over time.

2.16 Prevention measures used by member countries to combat professional enablers included:

- Awareness promotion through seminars, tax working groups, national and international business associations
- Engagement with professional tax and advisor groups
- Publishing schemes and arrangements of concern to warn both taxpayers and their advisors
- Reforms to promoter laws and increased penalties for a stronger deterrence message.

3.1 Members noted the value in learning from other countries on their experiences for investing tax evasion and tax crime.

3.2 Addressing tax evasion and tax crime requires a mix of traditional and new approaches.

3.3 It also requires a comprehensive strategy of legislative change, advancement in technology, improvement to people capability and increased cooperation domestically and internationally.



- 4.1 **Recommendation 1:** Strengthen regional networks with other jurisdictions to build understanding of legal system differences, share knowledge, trends and investigation methods on combatting tax crime.
- 4.2 **Recommendation 2:** In country context and in stages, adopt new methods beyond traditional audit to more efficiently and effectively detect tax evasion and tax crimes. This can include leverage of technology (such as automation, and artificial intelligence).
- 4.3 **Recommendation 3:** Build people (tax officer) capability and skills specific for tax crime investigation and prosecution.

APPENDIX VI: SUMMARY REPORT ON PRESENTATION BY SPECIAL GUESTS

TOPIC 1: SUPPORTING THE DIGITAL TRANSFORMATION OF TAX ADMINISTRATIONS

Presenter: Mr. Peter Green

Position: Head of Forum on Tax Administration Secretariat

Organisation: Economic Co-operation and Development (OECD)

Mr. Peter Green presented OECD's efforts to support the digital transformation of tax administrations and highlighted the projects currently underway.

First, he emphasised the importance of digital transformation to address existing limitations, such as compliance burdens and tax gaps, while responding to new challenges, including the digitalisation of economies, evolving business models, and heightened citizen expectations. In light of these factors, Tax Administration 3.0 represents the OECD's long-term vision for the digital transformation of tax administration, ultimately aiming for seamless taxation, greater fairness, and enhanced tax certainty through integrating taxation processes into taxpayers' natural systems.

The presentation introduced key OECD tools designed to provide comparative information and analysis: the Digital Transformation Maturity Model, the Inventory of Tax Technology Initiatives (ITTI), and the OECD's Tax Administration (TA) Series, which includes comprehensive data and examples of innovations in tax administration globally. In particular, the ITTI inventory containing information on technology tools and digitalisation solutions implemented by tax administrations globally was developed by the OECD with the assistance of other international organisations and SGATAR.

In conclusion, Mr. Peter Green outlined the TA 3.0 Working Group projects undertaken by the OECD working parties.

TOPIC 2: TAX ADMINISTRATION AND TECHNOLOGY: TAXPAYERS' RIGHTS TO DATA PRIVACY AND PROTECTION

Presenter: Ms. Rachel Saw

Position: Asia-Pacific Head

Organisation: International Bureau of Fiscal Documentation (IBFD)

Ms. Rachel Saw's presentation explored the aspects of protecting taxpayers' rights to data privacy in the process of digitalisation of tax administration. She presented an overview of taxpayers' data flowchart in the taxation process and brought attention to hows, whys, and whens of protecting taxpayer data.

As a platform to identify principles, minimum standards and best practices for the effective protection of taxpayers' rights, the Observatory on the Protection of Taxpayers' Rights (OPTR) is released by the IBFD every year. The OPTR includes questionnaires related to data protection, specifically regarding the access to the information, encryption, public disclosure and internal audits. OPTR's 2023 findings highlighted gaps in encryption, unauthorised access prevention, and transparency about taxpayer data handling across jurisdictions.

Beyond data privacy, ensuring broader taxpayer rights, including privacy, informed communication, quality service, and secure payment mechanisms must be considered in the transition to Tax Administration 3.0.

In conclusion, she called for a broader concept of taxpayers' rights, involving trust, enhanced clarity, access, and the improvement of taxpayer education and the digital take-up.

TOPIC 3: A COMPARATIVE ANALYSIS OF TAX ADMINISTRATION IN ASIA AND THE PACIFIC

Presenter: Ms. Kozue Ichiyama

Position: Public Management Specialist (Taxation)

Organisation: Asian Development Bank (ADB)

Ms. Kozue Ichiyama introduced ADB's publication A Comparative Analysis of Tax Administration in Asia and the Pacific, which aims to assist domestic resource mobilisation, provide comparative data, and serve as a knowledge-sharing tool for tax authorities.

The 8th edition reports on the administrative features and performance of revenue bodies in 45 economies up to FY 2022, covering topics such as governance, compliance risk management, taxpayer engagement, digitalisation, and human and financial resources. Metrics for analysis include trends in tax collections, e-filing and timely filing rates, tax debt levels, staffing trends, and cost of collection.

Key findings highlighted in the report include:

- Tax collections were significantly impacted by the pandemic in 2020-2021, with recovery in FY2022 varying across economies.
- Common challenges in managing international tax issues included recruiting and retaining skilled staff and obtaining data for CRM. Many economies have yet to join global tax processes such as the BEPS Inclusive Framework.
- The use of electronic and digital services has grown across jurisdictions. Around two-thirds of revenue bodies in developing economies with a VAT system are using some form of e-invoicing mechanism. However, adoption of data analytics has shown slow growth, partially due to a lack of expertise.
- There was notable divergence in year-end tax debt relative to net revenue collections, with some economies seeing declining debt-to-revenue ratios from FY 2019 to 2022.

In conclusion, she shared details about the International Survey on Revenue Administration (ISORA) 2024 workshop held in Seoul, Korea, organised by ADB, OECD, and the OECD Korea Policy Centre in September 2024.

TOPIC 4: MAIN OUTCOMES AND IMPLICATIONS OF THE GLOBAL FORUM CAPACITY-BUILDING PROGRAMMES

Presenter: Mr. Hakim Hamadi

Position: Head of the Capacity Building and Outreach Unit

Organisation: Global Forum on Transparency and Exchange of Information for Tax Purposes

Mr. Hakim Hamadi presented key outcomes of the Global Forum's capacity-building programmes, focusing on exchange of information (EOI) and tax transparency in Asia and SGATAR jurisdictions. Since 2009, EOI has identified over EUR 130 billion in additional revenue globally, with EUR 21.8 billion for Asian members and over EUR 23 billion for SGATAR members. Tax transparency commitments kept growing in 2024, with new signatories and ratifications of the Multilateral Convention on Mutual Administrative Assistance in Taxes (MAAC) in SGATAR jurisdictions.

While infrastructure for effective EOI is reported to be in place in Asia-Pacific region SGATAR jurisdictions account for only about 4% of global EOI requests, highlighting significant untapped potential. He emphasised that there is significant unlocked potential in EOIR for SGATAR jurisdictions. The distribution of EOI requests made by SGATAR members remains uneven, with a few jurisdictions

making the majority of requests.

He also highlighted the Global Forum's 2024 training initiatives, which covered AEOI, EOIR, confidentiality and tax collection. In 2024, nine training programmes were provided for Asian members, with more than 400 participants, half of whom were from SGATAR jurisdictions. Additionally, the Global Forum provided technical assistance to SGATAR members including tailored support, mentoring, and pre-membership support programmes.

APPENDIX VII: ANNUAL MEETING SUMMARY

ANNUAL MEETING SUMMARY THURSDAY, 31 OCTOBER 2024

1. The 53rd Annual Meeting of Study Group on Asia-Pacific Tax Administration and Research (SGATAR) was hosted by the National Tax Service of Korea at The Shilla Seoul, Seoul, Korea from 29th to 31st October 2024.
2. The 53rd SGATAR Annual Meeting was attended by 166 delegates from 18 SGATAR member jurisdictions and 11 observers from 10 international organisations as follows:
 - Asia Initiatives,
 - Asian Development Bank (ADB),
 - Asia Oceania Tax Consultants' Association (AOTCA),
 - Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM),
 - Inter-American Center of Tax Administrations (CIAT)
 - Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum),
 - International Bureau of Fiscal Documentation (IBFD),
 - International Monetary Fund (IMF),
 - Organisation for Economic Co-operation and Development (OECD) and
 - World Bank (WB).
3. Mr. Kang Minsu, Commissioner of the National Tax Service of Korea, was elected as the Chair of the 53rd SGATAR Annual Meeting, and Mr. Kang Sungpal, Deputy Commissioner of the National Tax Service of Korea, served as Secretary-General.
4. The Head of Delegation (HOD) Forum was conducted in 5 sessions at The Shilla Seoul with key deliverables as follows:
 - 4.1 Australia has been confirmed to host the upcoming 54th SGATAR Annual Meeting 2025, and Singapore proposed to be the hosting jurisdiction for the 55th SGATAR Annual Meeting.
 - 4.2 Presentations from 18 Heads of Delegation were delivered on three crucial topics, including Effective Mechanisms for Dispute Prevention and Resolution, Digital Transformation of Tax Administration, and Tax Reform Updates Across Jurisdictions. Discussions have shed light on pressing challenges and prominent issues and provided a platform for valuable dialogues and exchange of best practices.
 - 4.3 During the HOD Forum, a proposal was made to hold a SGATAR Competent Authority Forum (CA Forum). Heads of Delegation echoed this suggestion and agreed to follow up with further discussions at future TF meetings, and also consider the benefits of Information Technology experts' meeting to discuss future challenges.
 - 4.4 The detailed reports from the SGATAR Taskforce 2023/2024, which was chaired by Thailand, the Republic of Korea, and Australia, summarised accomplishments and progress as follows:
 - a. Thailand
 - i. SGATAR Taskforce Meetings 2023/2024: Two Expanded SGATAR Taskforce Meetings were held from October 2023 to October 2024.
 - ii. Outreach of the SGATAR/International Involvement: SGATAR attended the 6th Network of Tax Organisations (NTO) as its member, participated in Asia Initiative and Global Forum as observer, and attended the 44th CATA Technical Conference as a special guest.



- b. Republic of Korea
 - i. Report on Capacity Building Programmes 2024: SGATAR hold nine training programmes to collaborate with international organisations and share expertise and experience across member jurisdictions.
 - c. Australia
 - i. SGATAR Website Updates
 - Australia contributed in updating the SGATAR Website (www.sgatar.org).
 - Some of the areas that have been updated by Australia were: the home page and “about” tap in the Public Area and the contact lists in the Members’ Area, improving functionality and user experience.
 - Australia introduced the upcoming hosting of the 54th SGATAR Annual Meeting scheduled to be held in 2025.
5. During the HOD Forum, the HODs endorsed the recommendations of the three SGATAR Working Group sessions:
- 5.1 Working Group 1: Transfer Pricing of Financial Transactions
 - a. The use of targeted domestic rules such as thin capitalisation, interest limitation or earnings rules
 - b. Simplification measures for smaller value loans to balance compliance costs against tax at risk
 - c. The use of APA’s for material complex financial transactions, which are more efficient and less adversarial than audits
 - d. Regular communication with the wider business community to help clarify expectations
 - e. The use of formal dispute resolution processes such as the Mutual Agreement Procedure (MAP), or anti avoidance rules for extreme cases where both parties remain in dispute
 - f. Knowledge sharing to raise capability of Members and to continuing sharing best practice
 - 5.2 Working Group 2: Improving the Quality of CRS Data
 - a. Promoting closer collaboration between tax authorities and financial institutions
 - b. Investing resources to improve systems and processes
 - c. Closer exchange of ideas among tax authorities in addressing data quality issues
 - 5.3 Working Group 3: Combating Tax Evasion and Tax Crimes
 - a. Strengthen regional networks with other jurisdictions to understand legal differences, share knowledge, trends and investigation methods for combating tax crime
 - b. In country context and in stages, adopt new methods beyond traditional audit to more efficiently and effectively detect tax evasion and tax crimes. This can include leverage of technology (such as automation, artificial intelligence)
 - c. Build people (tax officer) capability and skills specific for tax crime investigation and prosecution
6. SGATAR member jurisdictions took the opportunity to engage in bilateral meetings with other jurisdictions to strengthen and advance their international cooperation.

APPENDIX VIII: SPEECHES AT THE CLOSING SESSION

1. ADDRESS BY MR. NG WAI CHOONG, COMMISSIONER OF INLAND REVENUE AUTHORITY OF SINGAPORE, AS THE REPRESENTATIVE OF THE HEADS OF DELEGATION TO THE 53RD SGATAR ANNUAL MEETING



Mr. Kang Minsu, Commissioner of National Tax Service (NTS)

Delegates of SGATAR members,
Observers, Ladies and gentlemen,

Good Morning/Afternoon, Annyeonghaseyo,

It is my honor and pleasure to deliver this address on behalf of the Heads of Delegations to the 53rd SGATAR Annual Meeting.

We would like to extend our heartfelt appreciation to the chair, Mr. Kang Minsu, the Secretary General, Mr. Kang Sungpal, and the dedicated NTS staff. Your excellent organisation and warm hospitality have made these past four days an enriching and memorable experience for all of us.

This is the 6th SGATAR meeting that I have attended. Over the years, I have witnessed the impressive progress made by members in their digitalisation efforts, improving services to taxpayers and providing businesses with greater certainty. I believe that the SGATAR has played a notable role in the advances that we are making. As Commissioner Kang said in his opening address, “when we work together, we will be stronger”. Through collaborations and the sharing of experiences and best practices, SGATAR has contributed to our collective uplifting of capabilities to be stronger and more effective tax administrations.

The 53rd SAGATAR meeting has continued the fine tradition of a vibrant exchange of ideas, mutual learning and fostering of bonds between us. I am sure I can speak for all that it has been a rewarding meeting. We have benefited much from the open and candid sharing, and from the friendships and connections forged.

In closing, I would like to once again congratulate and thank Mr. Kang Minsu and the NTS team for the resounding success of the 53rd SGATAR Meeting and for their wonderful hospitality. A special shoutout to the liaison officers who have gone out of their way to take good care of all the delegates, making our stay here a truly fruitful and enjoyable one. Against the breathtaking and beautiful skyline of Seoul, it is now time to say annyeonghi gyeseyo (goodbye). I am confident that the SGATAR spirit of camaraderie and cooperation will long continue.

Thank you, Gamsahabnida

2. ADDRESS BY MR. ROB HEFEREN, COMMISSIONER OF AUSTRALIAN TAXATION OFFICE, AS THE HEAD OF DELEGATION REPRESENTING THE HOST OF THE 54TH SGATAR ANNUAL MEETING



Thank you.

Honourable delegates and esteemed colleagues,

Firstly, I'd like to thank Commissioner Min Soo Kang and the National Tax Service of Korea for hosting this year's SGATAR meeting.

It has been a very enjoyable event, and I've been pleased to have many valuable discussions while here.

Secondly, it is my great pleasure to announce that Australia will host the 53rd SGATAR Annual Meeting, from 16 September to 18 September 2025, in the vibrant and dynamic city of Brisbane.

This Annual Meeting is a vital platform for strengthening cooperation across our region.

For the 2025 Annual Meeting, we will focus on three key pillars: fostering dialogue, enhancing knowledge sharing, and strengthening our networks.

We aim to foster dialogue by creating an open and collaborative environment for discussing the challenges we all face in tax administration. This will allow us to align our approaches and work together on solutions that benefit the region.

Enhancing knowledge sharing has been one of the key objectives of SGATAR. By exchanging insights and experiences across our member countries, we can all improve and adapt to the evolving tax landscape.

Strengthening our networks will be the center to the 2025 meeting. SGATAR's success lies in the relationships we build over the years and the partnership we forge. I trust by reinforcing these connections, we can continue to collaborate more effectively on both regional and international tax matters.

Brisbane, as the host city, was chosen for its vibrant economic and cultural scene, and also a reflection of Australia's commitment to regional engagement. As a gateway to the Asia Pacific region, Brisbane symbolises Australia's dedication to fostering strong international partnerships, promoting open dialogue and driving cooperation across borders. Brisbane offers an ideal setting for meaningful discussions that will strengthen our shared vision for the future of tax administration.

We look forward to welcoming you all to Brisbane in 2025 and continuing this important work together.

Thank you and I hope you enjoy the rest of this year's meeting.

3. CLOSING REMARKS BY MR. KANG MINSU, COMMISSIONER OF THE NATIONAL TAX SERVICE OF THE REPUBLIC OF KOREA, THE CHAIR OF THE 53RD SGATAR ANNUAL MEETING



Thank you, Commissioner Heferen.

Watching the video has already filled me with excitement for the 54th SGATAR Annual Meeting in Australia.

Distinguished Heads of Delegations,
SGATAR Delegates and Observers,
Ladies and Gentlemen.

We have just spent four very memorable days together. And it gives me great pleasure to be able to close the 53rd SGATAR Annual Meeting with a sense of achievement.

It is often said, "Great minds think alike." I believe this saying perfectly applies to SGATAR. Although our members work in different environments, we are aligned in both the challenges we seek to address and the direction in which we are heading.

The in-depth discussions we had provided us with many valuable inspirations. Together, we have explored a wide range of challenges and opportunities, including efficient mechanisms for dispute resolution, digital innovation, transformation of tax regime and administration, transfer pricing, exchange of information, and effective responses to tax evasion.

The invaluable insights gained from the experience and knowledge shared by members will foster progress in our tax administrations and ultimately benefit the entire Asia-Pacific region. The partnership and trust we have built during this Annual Meeting will be a lasting asset to us all.

For me, personally, it was a real pleasure and honor to have had the opportunity to speak one-on-one with the Heads of Delegations.

Last but not least, I want to recognise all the participants who have contributed to the success of the 53rd SGATAR Annual Meeting.

Heads of Delegations, Delegates, as well as observer organisations, including OECD, ADB, IBFD and Global Forum, your dedication and passion gave true meaning to our four-day journey. And for that I thank each and every one of you.

I sincerely hope that your time here in Korea will be remembered. I look forward to seeing you again next year in Australia.

With that, I would like to officially close the 53rd SGATAR Annual Meeting in Seoul.

Thank you. Have a safe trip back home.

APPENDIX IX: LIST OF DELEGATIONS AND OBSERVERS

1. LIST OF DELEGATES

Jurisdiction	Name	Position
Australia	Mr. Rob Heferen	Commissioner of Taxation
Australia	Mr. Hector Thompson	Deputy Commissioner, International, Support and Programs
Australia	Mr. Karan Vinaik	Economist
Australia	Mr. Jaydon Beatty	Director, International Transparency Frameworks
Australia	Ms. Joelle Hansen	Director, Fraud and Criminal Behaviours
Cambodia	H.E Mr. Vibol Kong	Minister Attached to the Prime Minister, Delegate of Royal Government of Cambodia in charge as Director General
Cambodia	Mr. Seiha Um	Deputy Director General
Cambodia	Mr. Delux Lim	Deputy Director General
Cambodia	Mr Huy Chiv Lim	Deputy Director General
Cambodia	Mr. Sandap Po	Assistant to Director General
Cambodia	Mr. Solivan Chum	Head of General Affairs Bureau
Cambodia	Mr. Ratana Eng	Director Department of Large Taxpayers
Cambodia	Mr. Lay Traing	Deputy Director
Cambodia	Mr. Taing Sophal	Deputy Head of Department
Cambodia	Mr. Phyna Rith	Deputy Chief of General Affairs Bureau
Cambodia	Mr. Tith Chamreunpanha	Deputy Chief of Bureau
Cambodia	Dr. Cheaseth Seng	Director of Department
Cambodia	Dr. Sonariddh Mao	Deputy Director
Cambodia	Mr. Sereyvuth Hong	Chief of EOI Bureau
Cambodia	Mr. Panhariddh Kong	Assistant to H.E Kong Vibol, Minister attached to Prime Minister and Delegate of Royal Government in charge as Director General of General Department of Taxation
Cambodia	Mr. Angkaren Srun	Director of Department of Tax Crime Investigation, General Department of Taxation
Cambodia	Mr. Chhumpanha Ke	Deputy Director of Department
Cambodia	Mr. Sok Heng Kong	Deputy Director of Tax Crime Investigation Department
Cambodia	Mr. Sophal Sophanith	Deputy Chief of Bureau
People's Republic of China	Mr. Daoshu Wang	Deputy Commissioner
People's Republic of China	Mr. Yi Liu	Deputy Director General
People's Republic of China	Mr. Xiaoqiang Wu	Deputy Director General
People's Republic of China	Ms. Yuyan Deng	Interpreter
People's Republic of China	Ms. Yimin Sun	Director



Jurisdiction	Name	Position
People's Republic of China	Ms. Jia Zhou	Deputy Director
People's Republic of China	Ms. Ying Zhang	Director
People's Republic of China	Ms. Xi Han	Principal Staff
Hong Kong, China	Mr. Sze Wai Benjamin Chan	Commissioner of Inland Revenue
Hong Kong, China	Ms. Kin Rosina Lau	Chief Assessor (Special Duties)
Hong Kong, China	Mr. Pui Yeuk Lui	Senior Assessor
Hong Kong, China	Ms. Ming Wai Ma	Senior Assessor (Tax Treaty)
Hong Kong, China	Mr. Hon Cheung Chung	Senior Assessor
Indonesia	Mr. Mekar Satria Utama	Director of Directorate International Taxation
Indonesia	Ms. Leli Listianawati	Deputy Director of Directorate International Taxation
Indonesia	Mr. Dodik Samsu Hidayat	Director of Directorate Tax Audit and Collection
Indonesia	Mr. Haryo Abduh Suryo Nugroho	Deputy Director of Directorate Potential, Compliance, and Revenue
Indonesia	Ms. Sanityas Jukti Prawatyani	Deputy Director of Directorate International Taxation
Indonesia	Mr. Rizki Piet Darmawan	Head of Section of Investigation III. Directorate of Law Enforcement.
Japan	Mr. Tatsuo Oku	Commissioner
Japan	Mr. Minoru Nakamura	Deputy Commissioner
Japan	Mr. Hirofumi Urano	Deputy Director
Japan	Ms. Haruna Susami	Section Chief
Japan	Ms. Shio Sato	Interpreter
Japan	Ms. Masako Chida	Interpreter
Japan	Mr. Kotaro Akimoto	Section Chief
Japan	Ms. Hiromi Ishimaru	Liaison Officer
Japan	Mr. Shinji Kitadai	Assistant Director
Japan	Mr. Genki Kimura	Deputy Director
Republic of Korea	Mr. Minsu Kang	commissioner
Republic of Korea	Mr. Sungpal Kang	deputy commissioner
Republic of Korea	Ms. Sunjoo Lee	director
Republic of Korea	Ms. Junghyun Choi	deputy director
Republic of Korea	Mr. Woojung Chang	director
Republic of Korea	Ms. Hyerim Son	deputy director
Republic of Korea	Ms. Seoyoung Moon	deputy director
Republic of Korea	Ms. Ji Yeon Kang	tax examiner
Republic of Korea	Mr. JaiBong Shin	director
Republic of Korea	Mr. JaeWon Kang	deputy director
Lao People's Democratic Republic	Mr. Saymanolinh Sinbandhit	Deputy Director General of Tax Department



Jurisdiction	Name	Position
Lao People's Democratic Republic	Mr. Vongsavanh Dethvongsa	Head of Division
Lao People's Democratic Republic	Mr. Latsamy Thongbouasy	Head of Division
Lao People's Democratic Republic	Ms. Thipkesone Soulinthone	Technical staff
Lao People's Democratic Republic	Ms. Thippakone Inthlangsy	Technical staff
Lao People's Democratic Republic	Mr. Sitthixay Khammounty	Technical staff
Lao People's Democratic Republic	Mr. Sivay Vilaihan	Head of Division
Lao People's Democratic Republic	Ms. Phonesavanh Laosy	Deputy Head of Division
Macao, China	Ms. Seng Sam Chong	Deputy Director of Financial Services Bureau
Macao, China	Mr. Chi Hou Leong	Senior Officer
Macao, China	Ms Ng Sut In	Senior Officer
Macao, China	Mr. Masato Muraishi	Senior Officer
Macao, China	Mr. Iok Kim Chang	Officer
Macao, China	Ms Sio Chan Chan	Officer
Macao, China	Ms. Chi Leng Joyce Kuok	Senior Officer
Macao, China	Ms. Choi San Ho	Senior Officer
Malaysia	Mr. Abu Tariq Jamaluddin	Chief Executive Officer, Inland Revenue Board of Malaysia (IRBM)
Malaysia	Mr. Farouk Nazli Khan Kumar	Revenue Executive
Malaysia	Ms. Suhani Anuar	Division Director
Malaysia	Ms. Norhanadia Samsudin	Director of Department of International Taxation
Malaysia	Ms. Neazlin Radzuan	Division Director
Malaysia	Mr. Mohd Harris Hanapi	Section Director
Mongolia	Mr. Chimidsuren Choigunsen	Commissioner
Mongolia	Mrs. Ariunchimeg Battsengel	Tax official of international tax division
Mongolia	Mrs Munkhtuul Lkhagvasuren	Head of International tax division
Mongolia	Mr Nergui Luvsan	Head of tax administration and management department
Mongolia	Mr Buyannemekh Bat-Ulzii	Head of Taxpayers service Department
Mongolia	Mr Tuvshinjargal Erdenebaatar	Tax official
Mongolia	Mrs Saikhanchuluun Dondog	Head of Internal audit and monitoring department
Mongolia	Mrs Badamtsetseg Bakhnaa	Head of the Tax auditing and methodology department
New Zealand	Mr Peter Mersi	Commissioner/CE
New Zealand	Mrs Lisa Barrett	Deputy Commissioner
New Zealand	Mr Narash Lala	Customer Compliance Officer
New Zealand	Mr David Clarke	Domain Specialist
New Zealand	Mr Craig Ashton	Technical Specialist



Jurisdiction	Name	Position
Papua New Guinea	Mr Sam Koim	Commissioner General
Papua New Guinea	Mr Elijah Titus	Acting Commissioner - Services
Papua New Guinea	Ms Jennifer Jonathan	Acting Assistant Commissioner Governance and Reform Division
Papua New Guinea	Mr. Albert Galamo	Senior Auditor – Primary Production Audit
Papua New Guinea	MS Etty Passingan	SNR Officer, Compliance Risk Management
Papua New Guinea	Mr Napoleon Posai	Auditor, Large Taxpayer Office
Philippines	Mr. Romeo Lumagui, Jr.	Commissioner
Philippines	Mr. Larry Barcelo	Assistant Commissioner
Philippines	Ms. Marissa Cabreros	Deputy Commissioner
Philippines	Mr. Miguel Angelo Alfaro	Division Chief
Philippines	Mr. Wilfredo Reyes	Division Chief
Philippines	Mr. Dante Tan	Regional Director
Philippines	Ms. Brianna De Los Santos	Assistant Division Chief
Philippines	Mr. Edgar Tolentino	Regional Director
Philippines	Mr. Francis Nabua	Assistant Commissioner
Philippines	Mr. Ryan Calvin Morga	Division Chief
Singapore	Mr Wai Choong Ng	Commissioner of Inland Revenue/Chief Executive Officer
Singapore	Ms Wai Yee Chow	Assistant Commissioner - Corporate Development Division
Singapore	Mr. Ernest Tung	Tax Policy Associate
Singapore	Ms Keah Yen Lim	Senior Tax Specialist
Singapore	Ms Yi Ling Ng	Senior Manager
Singapore	Mr Benjamin Aw	Senior Assistant Director
Singapore	Mr Runxing Lin	Deputy Director
Chinese Taipei	Ms. Li-Hsin Ni	Deputy Director-General
Chinese Taipei	Ms Pei-Ying Yeh	section chief
Chinese Taipei	Mr. Ling-Mao Wang	Executive Officer
Chinese Taipei	Ms. Chia-Chun Tsai	Revenue Assessor
Chinese Taipei	Ms. Jo-Yi Chang	Officer
Chinese Taipei	Mr Wei-Chen Tsai	Executive Officer
Chinese Taipei	Mr. Chi-Luan Huang	Section Chief
Chinese Taipei	Mr. Lung-Peng Liu	Officer
Chinese Taipei	Mr Zong-Yu Bai	Auditor
Chinese Taipei	Ms Hsiao-Yun Ma	Officer
Chinese Taipei	Ms. Hsiu-Yu Chen	Senior Systems Analyst
Chinese Taipei	Ms. Meng-Shan Wu	Revenue Assessor
Thailand	Mr. Pinsai Suraswadi	Director-General



Jurisdiction	Name	Position
Thailand	Dr. Arthit Sathavorasit	Director of International Tax Division
Thailand	Ms. Pitcha Limsiri	Tax Economist, Professional Level
Thailand	MS. SAOWAKon Meesang	Director of Tax Policy and Planning
Thailand	Ms. Sajeepun Suriyasasin	Tax Audit Officer, Professional Level
Thailand	Ms. Kesara Pimarnman	Tax Audit Officer, Senior Professional Level
Thailand	Mr. Kasapon Singprasert	Head of International Cooperation Unit
Thailand	Ms. Natthacha Thongkham	Revenue Technical Officer
Thailand	Miss Rujikan Tippayaosot	Tax Technical Officer
Thailand	Mrs. Chavika Tunmaneewattana	Tax Economist
Thailand	Mrs. Thanathip Trisurat	Tax economist
Thailand	Ms. Samita Mingkhwan	Tax Audit Officer, Practitioner Level
Thailand	Ms. Umaporn Sirisawadpipat	Tax Audit Officer, Senior Professional Level
Vietnam	Mr Xuan Thanh Mai	General Director
Vietnam	Mr Viet Hung Bui	Deputy Director
Vietnam	Mr Ngoc Son Bui	Official
Vietnam	Mr Quang Hung Mac	Principal Official
Vietnam	Mrs Thi Chinh Le	Deputy Director
Vietnam	Mr Tien Trung Nguyen	Deputy Director
Vietnam	Ms Thu Thuy Le	Official

2. LIST OF OBSERVERS

Organisation	Name	Position
Asia Initiative	Mr Prakash Praveen Siddharth	Commissioner of Income tax
Asia Initiative	Ms. Bahni Telenga	Deputy Commissioner of Income Tax
Asia Oceania Tax Consultants' Association (AOTCA)	Mr. Marcellus Wong	Advisor
Asian Development Bank (ADB)	Ms Kozue Ichiyama	Public Management Specialist (Taxation)
BRITACOM	Mr. Liangmu Wang	Representative of the BRITACOM
Global Forum on Transparency and Exchange of Information for Tax Purposes	Mr. Hakim Hamadi	Head Capacity-Building Unit, Global Forum
Inter-American Center of Tax Administrations (CIAT)	Mr. Marcio Ferreira Verdi	Executive Secretary
International Bureau of Fiscal Documentation (IBFD)	Mrs. Rachel Saw	Head, Asia Pacific
International Monetary Fund (IMF)	Ms. Margaret Cotton	Deputy Division Chief
Organisation for Economic Co-operation and Development (OECD)	Mr. Peter Green	Head of Forum on Tax Administration Secretariat
World Bank Group	Mr. Yuki Araki	Senior Governance Specialist